

South Florida Water Management District

Fiscal Year 2024-2025

Preliminary Budget Submission

Pursuant to Section 373.535, Florida Statutes

January 15, 2024



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South Florida Water Management District

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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

January 12, 2024

The Honorable Kathleen Passidomo
President of the Senate
409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

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

Subject: South Florida Water Management District Preliminary Budget Submission for Fiscal Year 2024-2025

Dear President Passidomo, Speaker Renner, and Legislative Committee Chairs:

Pursuant to Section 373.535(1)(a), Florida Statutes, the South Florida Water Management District (District) Governing Board respectfully submits a preliminary budget for October 1, 2024 – September 30, 2025 (Fiscal Year 2024-25) of \$1,558,820,848. This preliminary budget continues to support the implementation of Governor Ron DeSantis' Executive Order 23-06, Achieving Even More Now for Florida's Environment and the management of South Florida's primary water management infrastructure that provides flood control and water supply for over 9 million residents as well as ongoing ecosystem restoration projects and efforts that provide benefits to people and the environment.

Our preliminary budget demonstrates our commitment to the District's mission of ecosystem restoration, flood protection, and water supply. Please contact Candida Heater at cheater@sfwmd.gov or (561) 682-6486 if you have questions about our submission.

Thank you,

A blue ink handwritten signature, likely of Drew Bartlett, is written over the "Thank you," text.

Drew Bartlett
Executive Director
Enclosure

CC: SFWMD Governing Board
Secretary Shawn Hamilton, Florida Department of Environmental Protection
Legislative Committee and Subcommittee Chairs
County Governing Body Member

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I. FOREWORD

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

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

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

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

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

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

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: the Environmental Land and Water Management Act, the Comprehensive Planning Act, the Land Conservation Act, and the 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, F.S.) 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 taxing authority which 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 DEP.

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.

Each of Florida's five water management districts has a history that cannot be completely detailed here. South Florida's subtropical extremes of hurricane, flood, and drought, combined with efforts to populate this "new frontier," led the U.S. Congress to adopt legislation creating the Central and Southern Florida Flood Control (C&SF) Project in 1948, the largest civil works project in the country at that time.

The C&SF Project's primary goal was to serve the needs of the region's growing agricultural and urban populations and to protect and manage water resources. The United States Army Corp of Engineers (USACE) would, over the following decades, design and build a vast network of levees, canals and other improved waterways, and water control structures designed to help manage the often-unpredictable weather extremes of the region. Construction began in 1949 and continued for more than 20 years.

In 1949, the Florida Legislature created the Central and Southern Florida Flood Control District (FCD) to act as the local sponsor for this federal project by operating and maintaining the water control network system.

Throughout its history, the agency evolved to meet gubernatorial and legislative direction. After the Florida Water Resources Act of 1972 greatly expanded the responsibilities of the existing FCD, it was renamed the South Florida Water Management District in 1976, and new boundaries were drawn to encompass the region's primary water sheds.

II. INTRODUCTION

Together, these unique organizations work 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 districts' websites and contact officials at each District. The South Florida Water Management District's website is sfwmd.gov.

II. INTRODUCTION

B. Overview of the District

The South Florida Water Management District includes about 30 percent of the state's total area, 18,000 square-miles, serving and protecting over 9 million people. The District encompasses all or part* of the 16 counties, as further illustrated in Figure 1 below, spanning from Orlando to Key West including:

Broward	Charlotte*	Collier	Glades
Hendry	Highlands*	Lee	Martin
Miami-Dade	Monroe	Okeechobee*	Orange*
Osceola *	Palm Beach	Polk*	St. Lucie

Figure 1. District Map

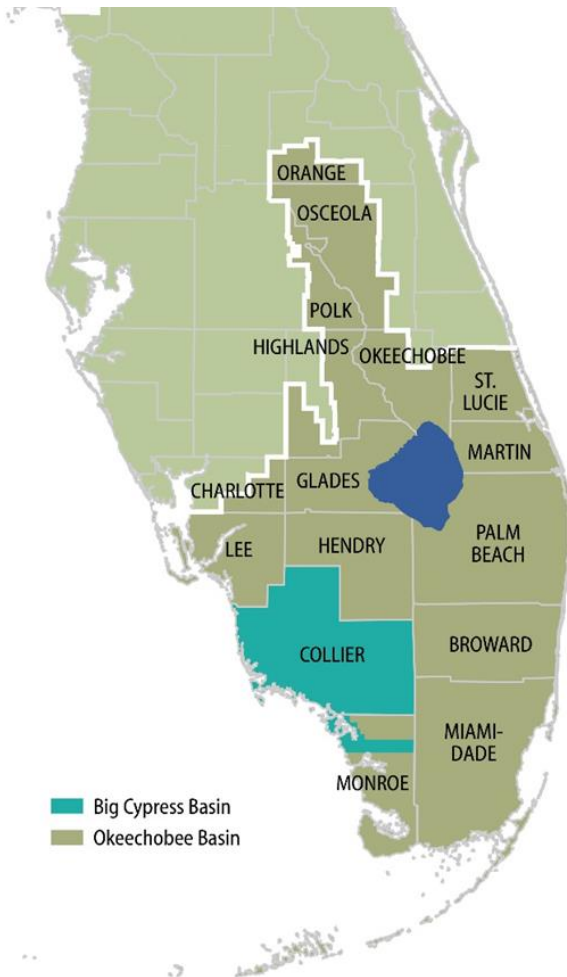
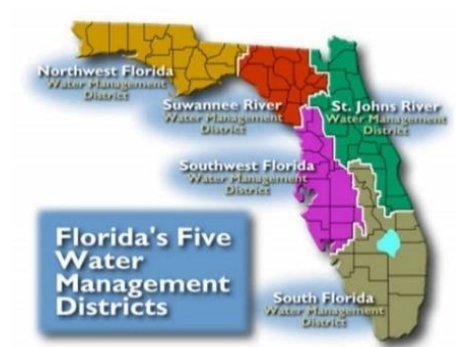


Figure 2. District Map



II. INTRODUCTION

There are two primary basins contained within the District's boundaries, the **Okeechobee Basin**, and the **Big Cypress Basin**. The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes the 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast, and the Everglades National Park. The Okeechobee Basin includes 15 of the 16 counties. The Okeechobee Basin excludes Collier County and a small portion of mainland Monroe County.

The Big Cypress Basin includes all of Collier County and a small portion of mainland Monroe County, including the Big Cypress National Preserve and the 10,000 Islands. The Big Cypress Basin primarily provides flood control and stormwater management to the citizens of Collier County and works in cooperation with Collier County and other local governments on water resource management, water resource development, and alternative water supply issues.

Governing Board

The District's Governing Board sets policy and direction for the entire agency. The Governing Board is composed of nine members appointed from specific geographic areas within the District. The members are appointed by the Governor and confirmed by the Florida Senate. Appointments are made on a staggered basis as vacancies occur. Board members serve without salary for a term of four years. The Governing Board elects its own officers, including a chairman and vice-chairman.

Legislation creating water management districts established two basin boards within the boundaries of the District. The Big Cypress Basin Board oversees water resource issues within Collier County and a small portion of mainland Monroe County. It is chaired by the District's Governing Board member representing that area along with five Basin residents appointed by the Governor and confirmed by the Florida Senate. Big Cypress Basin Board members serve terms of three years and receive no compensation. The Okeechobee Basin Board (the District's nine-member Governing Board) oversees water resource issues within the remaining counties.

Executive Office

The Governing Board appoints the agency's Executive Director and the Inspector General. The Florida Senate confirms the Executive Director. The Executive Director is responsible for administering the directives of the board and managing day-to-day District activities. The Inspector General is responsible for reviewing and evaluating internal controls to ensure the fiscal accountability of the agency, and for conducting financial and performance audits.

General Responsibilities

The District's responsibilities have expanded significantly since 1949 when it was originally created by the legislature as the Central and Southern Florida Flood Control District tasked with providing flood control at the core of its mission. The District now operates and maintains the C&SF Project, develops, and implements water supply plans, conducts ecosystem research and monitoring, regulates water use, manages land acquisition, and implements water quality improvement and ecosystem restoration plans.

To meet these core mission responsibilities, the District's proposed staffing for the Fiscal Year 2024-25 Preliminary Budget is 1,533 regular full-time equivalent (FTE) positions. District staff are located at facilities across the District's 16-county jurisdiction to provide the public with more direct and responsive access to permitting, flood control, and outreach. These facilities include eight field stations located in Big Cypress Basin (Naples), Clewiston, Ft. Lauderdale, Homestead, Miami, Okeechobee, St. Cloud, and West Palm Beach and four service centers

II. INTRODUCTION

located in Big Cypress Basin (Naples), Ft. Myers, Okeechobee, and Orlando. The District's central headquarters are in West Palm Beach. The District's annual budget is funded predominantly by state sources and property taxes as well as federal and local revenue, licenses, permit fees, grants, investment earnings, and reserve balances.

The District's major responsibilities are highlighted below:

Operations and Maintenance

The District's operations and maintenance consists of activities to effectively manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the C&SF Project, as well as the Big Cypress Basin, as authorized by Chapter 373 F.S. and as directed by the USACE Regulation Schedule. Activities include the operation and maintenance of a multi-purpose water management system comprising of approximately 2,175 miles of canals and 2,130 miles of levees/berms, 89 pumping stations, 915 water control structures, and 620 project culverts, which send water south and through waterways eastward and westward to both coasts.

Regulatory Programs

The District has several regulatory programs designed to manage and protect regional water resources, including wetlands, rivers, lakes, estuaries, and groundwater supplies. The District's responsibilities are shared with DEP and other state and local governments.

The types of permits issued by the District are listed below.

- **Environmental Resource Permits (ERPs)** regulate certain land use or construction activities that could affect wetlands or alter surface water flows that can contribute to water pollution. The District regulates residential and commercial developments, roadway construction and agriculture while the DEP regulates power plants, ports, wastewater treatment plants and single-family home projects.

An ERP covers activities such as dredging and filling in wetlands or surface waters, constructing flood protection facilities, providing storm water containment and treatment, site grading, building dams or reservoirs and other activities affecting state waters.

- **Everglades Works of the District (EWOD) Permits** are required of landowners discharging to the Everglades Agricultural Area (EAA) or C-139 Basins to reduce phosphorus in discharges flowing from the EAA or C-139 Basins and ultimately into the Everglades. The EWOD program defines phosphorus reductions to be achieved in these basins by implementing permit-approved best management practices as well as monitoring requirements.
- **Consumptive Water Use Permits (CUPs)** allow the holder to withdraw a specified amount of water, either from the ground (aquifers), or a canal, lake, or river (surface waters). These water use permits are typically used for public supply, agricultural and nursery plant irrigation, golf course irrigation, commercial use, dewatering/mining activities and power generation. Water uses not covered by these permits include Domestic Self Supply, and water used for firefighting.

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- **Well Construction Permits** ensure that wells are built by licensed water well contractors and conform to water well construction permit standards. Unless exempt, a well construction permit must be obtained from the District or an agency delegated by the District prior to the construction, repair, modification, or abandonment of any water well, test well or monitor well within the District's jurisdiction. A consumptive use permit may be required before the well construction permit can be issued. The District regulates the location, construction, repair, and abandonment of water wells in Monroe and Charlotte Counties, and for wells larger than 12 inches in diameter in Broward County. The District has delegated the location construction, repair, and abandonment of water wells in its remaining counties to their respective health departments or other delegated agencies. The dates when these agreements were signed between the District and the Health Departments or other delegated agencies are listed in Chapter 40E-3 and provided below:
 - Hendry – April 18, 2005
 - Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
 - Broward – June 8, 2005
 - Miami-Dade – August 10, 2005
 - City of Cape Coral – August 10, 2005
 - Lee – September 13, 2005
 - Highlands, Okeechobee, Martin, St. Lucie – May 13, 2010
- **Right of Way Permits** protect the District's ability to use the canal and levee rights of way effectively and safely in the regional system while providing for compatible public and private uses such as docks, fences, or walkways. The regional system includes canals and levees, major rivers and lakes, water conservation areas, the works of the Big Cypress Basin and certain other canals and rights of way.

Water Resource System

The **Kissimmee Basin** encompasses more than two dozen lakes in the Kissimmee Chain of Lakes, their tributary streams and associated marshes and the Kissimmee River and floodplain. The basin, which defines the northern-most region of the District, forms the headwaters of Lake Okeechobee and the Everglades. Major initiatives in the Kissimmee Basin include: the Kissimmee River Restoration Project which includes construction projects, the Kissimmee River Restoration Evaluation Program, and the Kissimmee Chain of Lakes and Kissimmee Upper Basin Monitoring and Assessment Project. Other programs and activities are associated with these projects, including ecosystem restoration, evaluation of restoration efforts, aquatic plant management, land management, water quality improvement, and water supply planning. The 56-mile channelized (C-38) Kissimmee River connects Lake Kissimmee and Lake Okeechobee. So far, three backfilling phases are now complete, and continuous water flow has been re-established to 24 miles of the meandering Kissimmee River.

Lake Okeechobee—meaning “big water” in the Seminole Indian language—spans 730 square-miles and is the largest lake in the southeastern United States. Lake Okeechobee and its wetlands are at the center of the Greater Everglades Watershed, which stretches from the headwaters of the Kissimmee River, through the Everglades and, finally, into Florida Bay. Lake Okeechobee restoration efforts are underway pursuant to the Northern Everglades and Estuaries Protection Program, under which the Lake Okeechobee Protection Program was expanded to strengthen protection for the Northern Everglades, restoring and preserving the Lake Okeechobee watershed and the Caloosahatchee and St. Lucie estuaries.

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The **Caloosahatchee River and Estuary** extends 70 miles, from Lake Okeechobee west to San Carlos Bay on Florida's southwest coast. Programs to improve the estuarine habitat, water quality, and water supply include minimum flows and minimum water levels, the Northern Everglades and Estuaries Protection Program, implementation of the Comprehensive Everglades Restoration Plan, as well as local BMPs and stormwater retrofit projects.

The **Lower Charlotte Harbor** watershed covers more than 2,230 square-miles in the lower west coast region of Florida, including the Cape Coral and Ft. Myers metropolitan areas. Goals for restoring, protecting, and managing the surface water resources of the watershed are outlined in the lower Charlotte Harbor watershed SWIM plan.

The **Estero Bay** watershed includes Central and Southern Lee County, and parts of Northern Collier and Western Hendry counties. The Estero Bay watershed assessment contains proposed management practices to improve water quality and to improve the timing and volume of freshwater inputs.

The **Indian River Lagoon** is a series of three distinct, but interconnected, estuarine systems, which extend 156 miles from Ponce Inlet to Jupiter Inlet on Florida's east coast. The South Florida and the St. Johns River Water Management Districts share responsibility for restoring and protecting this lagoon. Components of the Indian River Lagoon – South Restoration Project will benefit the quantity, quality, and timing and flows of water for the Indian River Lagoon and the St. Lucie River and Estuary.

The **St. Lucie River and Estuary** includes the north fork and south fork of the St. Lucie River. The south fork of the St. Lucie River connects with the 152-mile Okeechobee waterway. The north fork of the St. Lucie River is Federally designated as wild and scenic. Programs and initiatives to improve the timing, distribution, quality, and volume of freshwater entering the estuary include the Indian River Lagoon - South Restoration Project and the Northern Everglades and Estuaries Protection Program, as well as local BMPs and stormwater retrofit projects.

The 240 square-mile **Loxahatchee River** watershed covers parts of Palm Beach and Martin Counties and includes the communities of Hobe Sound, Tequesta, Jupiter, Jupiter Island, Jupiter Inlet Colony, Jupiter Farms, Juno Beach, and Palm Beach Gardens. To improve and protect the Loxahatchee River and Estuary, the District is implementing plans and initiatives in partnership with other agencies and organizations, including the DEP, the Loxahatchee River Management Coordinating Council, and the Loxahatchee River District. These include the Loxahatchee River Preservation Initiative, the 2010 Loxahatchee River National Wild and Scenic River Management Plan, the 2003 technical documentation to support development of minimum flows and levels for the northwest fork of the Loxahatchee River, and the 2010 Loxahatchee River Science Plan. In addition, the CERP Loxahatchee River Watershed Restoration Project Implementation Report and Environmental Impact Statement (completed April 2020) outlines a plan for providing watershed habitat restoration and a means to restore adequate flows to the river in keeping with the recommendations of the 2006 Restoration Plan for the Northwest Fork of the Loxahatchee River and its 2011 addendum.

The **Lake Worth Lagoon** watershed covers more than 450 square miles that contribute flows to Lake Worth and South Lake Worth in Palm Beach County. Goals for restoring and managing the watershed are found in the Lake Worth Lagoon Management Plan.

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Within the historical **Everglades**, three **Water Conservation Areas** (WCAs) and the Everglades National Park preserve about half of the original Everglades, which covers nearly 11,000 square-miles of South Florida. The WCAs are in the western portions of Palm Beach, Broward and Miami-Dade Counties and encompass 1,337 square-miles. Everglades Restoration programs and projects include: research projects; implementation of the Comprehensive Everglades Restoration Plan (CERP); RECOVER (REstoration COordination and VERification); the Long-Term Plan for Achieving Water Quality Goals for the Everglades Protection Area Tributary Basins, the Northern Everglades and Estuaries Protection Program; Restoration Strategies, which includes additional water quality improvement projects to assist existing stormwater treatment areas to achieve the Everglades phosphorus criterion; and water supply planning.

Biscayne Bay is a subtropical estuary that includes 428 square-miles of marine ecosystem and 938 square-miles of watershed along the coast of Miami-Dade and northeastern Monroe counties. Projects to restore and preserve Biscayne Bay are included in the implementation of the Comprehensive Everglades Restoration Plan. The Nearshore Central Biscayne Bay Water Reservation has been adopted as part of CERP.

Florida Bay and Estuary comprise a shallow inner-shelf lagoon between the southern tip of the Florida mainland and the Florida Keys where fresh water from the Everglades mixes with the salty waters from the Gulf of Mexico to form an estuary. There are nearly 1,000 square-miles of interconnected basins and 200 mangrove islands in the bay and estuary. Through implementation of the Comprehensive Everglades Restoration Plan, the District is focused on changing freshwater flow and improving the water quality and ecology of Florida Bay.

The **Big Cypress Basin** includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, Picayune Strand State Forest, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

The **Western Basins** region, comprised of the Feeder Canal Basin and the C-139 Annex, is part of a Water Resource Evaluation effort to evaluate potential hydrologic and water quality improvements in upstream flows from lands and water bodies within the Feeder Canal drainage basin, C-139 Annex drainage basin.

Comprehensive Everglades Restoration Plan (CERP)

The Comprehensive Everglades Restoration Plan provides a framework and guide to restore, protect, and preserve the water resources of central and southern Florida, including the Everglades. It covers 16 counties over an 18,000 square-mile area and centers on an update of the C&SF Project. The goal of CERP is to capture fresh water that now flows unused to the ocean and the gulf and redirect it to areas that need it most. Most of the water will be devoted to environmental restoration; the remaining water will benefit cities and farmers by enhancing water supplies for the South Florida economy.

For more than fifty years, the C&SF Project has performed its designed function well, but it has had unintended adverse effects on the unique and diverse South Florida ecosystem. Improvements through structural and operational modifications to the C&SF Project will improve the quality, quantity, timing, and distribution of water deliveries for the environment; improve

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protection of the aquifer; improve the integrity, capability, and conservation of urban and agricultural water supplies.

The Water Resources Development Acts provided the USACE with the authority to reevaluate the performance and impacts of the C&SF Project, to recommend improvements and/or modifications to the project, to restore the South Florida ecosystem, and to provide for other water resource needs. The resulting plan was designed to capture, store, and redistribute fresh water previously lost to tide and to regulate the quality, quantity, timing, and distribution of water flows.

The CERP was approved by Congress as a framework for Everglades Restoration under Title VI, Section 601 of the Water Resources Development Act of 2000. The CERP includes more than 60 major components and will vastly increase storage and water supply for the environment, as well as for urban and agricultural needs, while maintaining the current levels of service for flood control provided by the C&SF Project. In the Water Resources Development Act of 2007 (WRDA 2007), Congress authorized the following CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), Picayune Strand Restoration and the Melaleuca Eradication Facility. In WRDA of 2014, Congress authorized another four CERP Projects for construction - Caloosahatchee River (C-43) West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Areas, and C-111 Spreader Canal Western Project.

In the Water Resources Development Act (WRDA) of 2016 (WRDA 2016), Congress authorized the Central Everglades Planning Project (CEPP) that was subsequently modified by the CEPP Post Authorization Change Report (PACR) in WRDA 2018 and modified in WRDA 2020 to include the Everglades Agricultural Area (EAA) Reservoir. This project implements increments of six components included in the Comprehensive Everglades Restoration Plan to accomplish the restoration objectives by improving the quantity, quality, timing, and distribution of water flows to Water Conservation Area 3, Everglades National Park and Florida Bay, with ancillary benefits to the St. Lucie and Caloosahatchee estuaries, while increasing water supply for municipal and agricultural users while maintaining flood protection. In WRDA 2020, Congress also authorized the Loxahatchee River Watershed Restoration Project and modifications to the Caloosahatchee River West Basin Storage Reservoir.

Section 373.1501, F.S., provides a legislative finding that the CERP is important for restoring the Everglades ecosystem and for sustaining the environment, economy, and social well-being of South Florida. Furthermore, this section ensures that all project components are consistent with the balanced policies and purposes of Chapter 373, F.S., and specifically Section 373.026, F.S. In Subsection 373.026(8)(b), F.S., the DEP is directed to collaborate with the District and approve each project component with or without amendments within a specified time frame. CERP components will be implemented through the execution of multiple projects. The project components will take more than 30 years to construct and will be cost-shared equally among the federal government and local sponsors, of which the District is the major local sponsor.

Northern Everglades and Estuaries Protection Program

During the 2016 Legislative Session, the Florida legislature amended the Northern Everglades and Estuaries Protection Program (NEEPP) to strengthen provisions for implementing Basin Management Action Plans (BMAPs) in the Northern Everglades watersheds. The legislation also clarified the roles and responsibilities, coordination, implementation, and reporting efforts of the Coordinating Agencies (the District, DEP and Florida Department of Agriculture and

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Consumer Services [FDACS]). In accordance with NEEPP, DEP takes the lead on water quality protection measures through BMAPs adopted pursuant to Section 403.067, F.S.; the District takes the lead on hydrologic improvements pursuant to the Watershed Protection Plans (WPPs); and FDACS takes the lead on agricultural interim measures, best management practices (BMPs), and other measures adopted pursuant to Section 403.067, F.S.

NEEPP requires the Coordinating Agencies to cooperatively develop WPPs for the Lake Okeechobee, St. Lucie, and Caloosahatchee River watersheds that identify and implement programs and projects to assist in achieving Total Maximum Daily Loads (TMDLs) established by DEP, consistent with the BMAPs. The most recent annual WPP reviews were published by the District in Chapters 8B, 8C and 8D of the Final 2023 South Florida Environmental Report (SFER) – Volume I (sfwmd.gov/SFER).

On July 1, 2023, DEP published the *2022 Statewide Annual Report on Total Maximum Daily Loads, Basin Management Action Plans, Minimum Flows or Minimum Water Levels and Recovery or Prevention Strategies*. This annual report includes the status of protection and restoration actions through TMDLs, BMAPs, minimum flows or minimum water levels and recovery or prevention strategies. Visit floridadep.gov/STAR for more information.

Also on July 1, 2023, FDACS published the *2022 Status of Implementation of Agricultural Nonpoint Source Best Management Practices Report*, which includes annual progress reporting on the Northern Everglades watersheds. For more information, visit fdacs.gov/Divisions-Offices/Agricultural-Water-Policy.

District Everglades

The Everglades Construction Project was the first major step in Everglades Restoration and a requirement of the Everglades Forever Act (EFA), passed by the Florida Legislature in 1994. It is also one of the largest environmental restoration public works projects in the nation. The cost associated with implementing the Everglades Construction Project is shared among the District, state, and federal governments. The major funding sources identified in the Everglades Forever Act were ad valorem property taxes, agricultural privilege taxes, state land funds, federal funds, Alligator Alley toll revenues, and other environmental mitigation funds.

The EFA directed the District to implement regulatory source control programs in all areas tributary to the Everglades Protection Area (EPA) to reduce phosphorus in stormwater runoff. The District was also required to acquire land, then design, permit, construct and operate a series of treatment wetlands, referred to as Everglades Stormwater Treatment Areas (STAs), to reduce phosphorus levels from stormwater runoff and other sources before it enters the EPA. The STAs, which were originally planned to consist of approximately 40,000 acres, were expanded by approximately 5,000 acres in 2006 and 12,000 acres in 2012 for a total of approximately 57,000 acres of effective treatment area.

Despite the success of the STAs and source control programs in removing phosphorus from stormwater, the existing STAs in combination with Best Management Practices had not achieved compliance with the Everglades numeric phosphorus criterion. To address this issue, the District, DEP, and the United States Environmental Protection Agency (USEPA) engaged in technical discussions starting in 2010. The primary objectives were to establish a Water Quality Based Effluent Limit (WQBEL) for phosphorus in discharges from Everglades STA that would achieve compliance with the State of Florida's numeric phosphorus criterion in the EPA and to

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identify a suite of additional water quality projects to work in conjunction with the existing STAs to meet the WQBEL.

Based on this collaborative effort, a suite of projects that would achieve the WQBEL were identified in 2012 and are prescribed by DEP consent orders associated with EFA and National Pollutant Discharge Elimination System permits. Under the District's Restoration Strategies Program, the projects have been divided into three flow paths - Eastern, Central, and Western. The identified projects primarily consist of Flow Equalization Basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The primary purpose of FEBs is to attenuate peak stormwater flows prior to delivery to STAs, while the primary purpose of STAs is to utilize biological processes to reduce phosphorus concentrations to achieve the WQBEL. Some of the key components are listed below, all of which are operational, in the design phase, or under construction:

- The Eastern flow path contains STA-1E and STA-1W. The additional water quality projects for this flow path include the L-8 FEB with approximately 45,000 acre-feet of storage and an STA expansion of approximately 6,500 acres (5,900 acres of effective treatment area) that will operate in conjunction with STA-1W. The L-8 FEB was complete in 2017 and is operating. The first phase of the STA-1W Expansion (4,300 acres of effective treatment area) was completed in December 2020. The second phase of the STA-1W Expansion is currently in construction. Four conveyance improvement projects have been completed to date: S-5AS Structure Modifications were completed in May 2016, the L-8 Divide Structure (G-541) was completed in July 2016, the S-375 Expansion (G-716) was completed in April 2017, and G-341 (Bolles East Canal) Related Conveyance Improvements was completed in August 2023. Construction of STA-1E Repairs and Modifications was completed in March 2023.
- The Central flow path contains STA-2 (including Compartment B) and STA-3/4. The additional project for this flow path is the A-1 FEB with approximately 60,000 acre-feet of storage that attenuates peak stormwater flows prior to delivery to STA-2 and STA-3/4. A-1 FEB operations began in November 2015.
- The Western flow path contains STA-5/6 (including Compartment C). There are two additional projects planned, the C-139 FEB which will have approximately 11,000 acre-feet of storage and internal improvements within STA-5/6 to increase the effective treatment area by approximately 800 acres. The C-139 FEB is under construction. Earthwork for STA-5/6 internal improvements was completed ahead of schedule, using district in-house staffing resources and equipment, providing a significant cost savings versus contracting the project out to external vendors. The optimization period for the STA-5/6 improvements is ongoing.

In Fiscal Year 2019-20, the District initiated construction on a suite of STA Refurbishment projects that are being completed in addition to the projects included in the Restoration Strategies Regional Water Quality Plan. The STA Refurbishment projects will improve the hydraulics, vegetation conditions, and treatment performance of the existing STAs. They are being completed as a proactive measure to ensure the facilities are poised to achieve compliance with the WQBEL once all the Restoration Strategies projects are complete.

- The Eastern Flow Path consists of STA-1E and STA-1W. A Refurbishment project in STA-1E was completed in Fiscal Year 2020-21 that consisted of degrading remnant farm roads and filling the adjacent remnant farm ditches in Cell 6 that were causing short-circuiting in some areas and blocking flow in other areas of the cell. Refurbishment projects in STA-1W include work in all three flow-ways to address inefficient hydraulics

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and topographic issues that affect the vegetation conditions and treatment performance of the existing treatment cells. The STA-1W Refurbishment projects, except for the replacement of the G-253 structures, were completed in May 2022.

- The Central Flow Path consists of STA-2 and STA-3/4. The STA-2 Refurbishment project consists of earthwork in Cells 2 and 3 to address poor vegetation conditions and reduced treatment performance caused by short-circuits and highly uneven topography. The project also includes reinforcing the deteriorated plugs in the eastern borrow canals which will help reduce short-circuiting along the east side of each cell. The Cell 3 project consists of placing cuts in the remnant farm roads that were left in place during the original construction. The STA-2 Refurbishment project was completed in October 2023. The STA-3/4 Refurbishment project was completed in Fiscal Year 2020-21 and consisted of the installation of riprap to serve as energy dissipators or flow deflectors downstream of all seventeen gated box culverts that control flows from the STA-3/4 Inflow Canal into Cells 1A, 2A, and 3A.
- The Western Flow Path consists of STA-5/6. The STA-5/6 Refurbishment project, STA-5/6 Connection Lake Okeechobee, will be constructed in two phases. Phase 1 consists of making enhancement of STA-5/6 North Seepage Canal, and structural improvements from west of G-348 structure to L-3 Canal immediately to the north of STA-5/6. Phase 1 will prevent or minimize dry-out of STA-5/6, help optimize water quality treatment performance, and provide additional capacity to move lake water south to the Everglades. Design of Phase 1 started in February 2022 and is expected to be complete by September 2024. Phase 2 will consist of conveyance enhancements east of G-348 that eliminate dependence on the STA-5/6 Outflow Canal and allow year-round connection to Lake Okeechobee.

Water Supply

The District encompasses nearly 18,000 square miles divided into five distinct planning regions: Upper Kissimmee (included in the Central Florida Water Initiative [CFWI] planning area), Lower Kissimmee, Upper East Coast, Lower East Coast and Lower West Coast. Development of comprehensive water supply plans customized to each region is key to identifying and understanding current and future water needs. Based on a 20-year outlook, these plans provide detailed, basin-specific information and recommended actions. The plans highlight areas where historically used sources of water will not be adequate to meet future demands and evaluate several options for water sources— including water conservation and alternative water supply – to meet those demands.

To support diversification of supply sources, cost-share funding is made available in coordination with the State to assist local governments and water users in the development of alternative water supplies. Data collection to monitor conditions and increase knowledge of water sources is integral to the sustainability of these resources. The District conducts groundwater monitoring and aquifer system research through installation and testing of new wells. Groundwater models are also developed and applied to identify potential impacts of projected withdrawals, and to identify strategies for the sustainability of water resources.

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Other District Programs

The District's responsibilities extend far beyond regulatory programs, Everglades Restoration, water supply plan implementation, and flood control operations.

Partnership and coordination with other levels of government and other agencies help to support water resource development projects, development of alternative water supplies, water conservation, reuse, and stormwater management goals.

Research, data collection, and analysis help ensure District projects and programs are effective. Emergency operations and management is a cornerstone of District operations, especially during the hurricane season or in times of drought. The District is also a leader in the treatment of melaleuca, aquatic weed, and other exotic species and plant control.

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C. Mission and Guiding Principles of the District

The Governing Board has adopted the following Mission Statement and has made it an integral part of its overall strategic budget philosophy and structure:

The Mission of the South Florida Water Management District is to safeguard and restore South Florida's water resources and ecosystems, protect our communities from flooding, and meet the region's water needs while connecting with the public and stakeholders.

The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AORs). To guide the agency in meeting its mission-critical responsibilities, strategic priorities support core missions encompassing the AORs and include:

Restoration of Water Resources and Ecosystems – Safeguarding and Restoring South Florida's Delicate Ecosystem (Natural Systems / Water Quality) through the strategic priority:

Expediting restoration results in the Everglades by:

- Advancing the projects identified by Governor DeSantis,
- Maximizing use of available water storage features, such as reservoirs and flow equalization basins (FEBs),
- Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the likelihood of harmful algal blooms,
- Managing invasive exotic and nuisance vegetation and species, and
- Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals.

Flood Protection – Protecting South Florida's Communities from Flooding, Ensuring and Managing Water Flow through the strategic priority:

Refurbishing, replacing, improving, and managing the components of our water management system by:

- Implementing flood protection infrastructure refurbishment projects,
- Incorporating New Works into water management system operations,
- Assessing and operating the water management system to meet flood protection and water supply needs into the future considering sea level rise and the impacts of a changing climate,
- Coordinating with the U.S. Army Corps of Engineers (USACE) on infrastructure inspections and results,
- Coordinating with state/federal partners and assisting local governments to maintain the level of flood protection,

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- Optimizing infrastructure maintenance by adhering to, or exceeding, industry standards and best management practices,
- Assessing sea level rise and changing weather patterns to determine impacts of future conditions on District mission,
- Advancing adaptation strategies and infrastructure investments, in coordination with local, regional, state and federal partners, to continue to increase resiliency of its flood protection system and other mission critical services.

Water Supply – Ensuring Water for South Florida's Communities through the strategic priority:

Meeting the water needs of the environment and preparing for current and future demands of water users by:

- Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders, and the public,
- Planning for region's water resource needs with consideration of climate change and sea level rise challenges,
- Encouraging development of alternative water supply projects to diversify water supply,
- Promoting water conservation measures,
- Utilizing regulatory permitting and compliance authority, and
- Using water reservation and minimum flow and minimum water level authority to protect water for natural systems.

In addition to the Areas of Responsibility (AORs), described above, the District has an additional strategic priority:

Public Engagement & Administration – Delivering efficient and cost-effective services on behalf of South Florida citizens through the strategic priority:

Ensuring South Florida taxpayers receive efficient and effective customer service by:

- Focusing resources on core functions, minimizing administrative costs, and measuring performance,
- Ensuring accountability, transparency, and public involvement in agency decisions, and
- Employing and developing a high-quality, diverse workforce.

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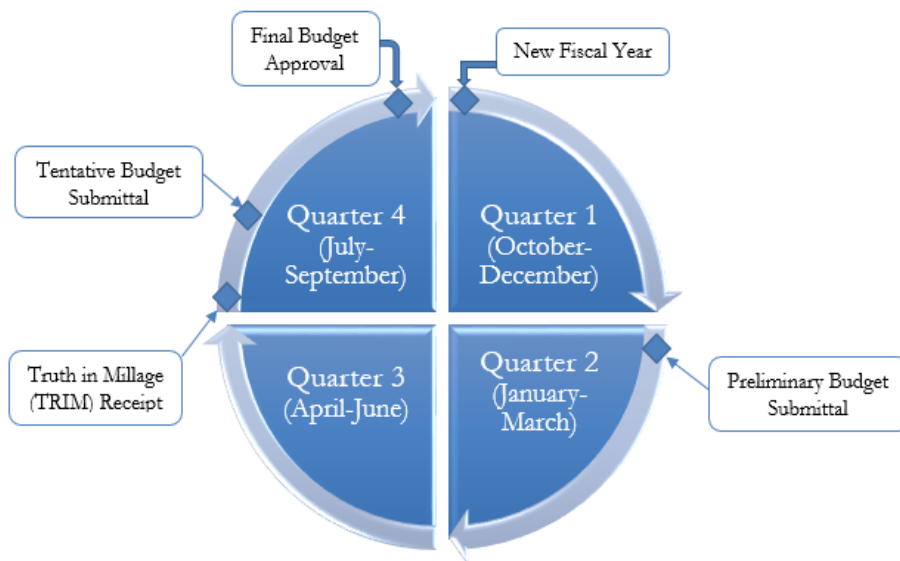
D. Development of the District Budget

This 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 subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 2 shows the cyclical nature of this process.

Figure 3: Budget Process

South Florida Water Management District

Annual Budgeting Cycle



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 Fiscal Year 2024-25, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

The District will hold two TRIM public hearings in September. The first public hearing will take place on Thursday, September 12, 2024, at 5:15 P.M., at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL. The second and final public hearing will take place on Tuesday, September 24, 2024, at 5:15 P.M., at the District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Preliminary Fiscal Year 2024-25 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. The Preliminary Budget maintains an operating profile consistent with

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Fiscal Year 2023-24 and in-line with current revenue levels to ensure sustainability except for: additional expenses required to support new Everglades restoration infrastructure turned over for operations, operational changes attributed to inflationary increases, such as fuel, service contracts, and commodities necessary for repairs to aging water management infrastructure that provides critical flood control as a part of the Central and Southern Flood Control System (C&SF). Everglades Restoration projects construction activities are typically funded by state appropriations. District ad valorem revenues pay for operations and maintenance of the Everglades Restoration projects and operations and maintenance of the existing water management infrastructure. The aging infrastructure and new Everglades Restoration projects coming online require additional resources to ensure flood control, ecosystem restoration and water supply needs are met. To deliver on SFWMD's commitment to our core mission functions while delivering efficient and cost-effective services on behalf of South Florida taxpayer investments, it is necessary to maintain the current millage rate for the upcoming fiscal year. This supports the state's significant investments in expedited Everglades and water quality projects, which will be operated and maintained by SFWMD. Additional increases have been included for Resiliency projects including cost match.

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E. Budget Guidelines

The District developed its budget under the guidelines established by the EOG and DEP, which include:

- Reviewing, on an ongoing basis, personnel, programs, and activities to ensure that each District is meeting its core mission areas;
- Ensuring that District employee benefits are consistent with those provided to state employees;
- Continuing District implementation plans for the beneficial use of excess fund balances; and
- Avoiding new debt.

The District's specific guidelines developed by the Governing Board and management staff include budget preparation assumptions approved by the Governing Board and include:

- Focus on core mission to safeguard and restore South Florida's water resources and ecosystems while protecting communities from flooding and meeting the region's present and future water supply needs through activities and projects supporting Governor DeSantis' Executive Order 19-12 - *Achieving More Now for Florida's Environment* and his historic Executive Order 23-06 - *Achieving Even More Now for Florida's Environment*, such as restoration of water resources and ecosystems, flood protection, water supply and natural systems/water quality;
- Implement efficiencies that reduce operational expenses, non-core costs, and administrative overhead;
- Direct funding to restoration, public works, and operations and maintenance of lands and works;
- Continue implementation plans for beneficial use of Fund Balance,
- Maintain an adequate fund balance for emergencies; and
- Issue no additional debt.

Statutory authority in section 373.536(5)(c), Florida Statutes, states that the Legislative Budget Commission (LBC) may reject district budget proposals based on the statutory thresholds described below.

- A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have a single purchase of land in excess of \$10 million in the Preliminary Budget.
- 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 Preliminary Budget.

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- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Preliminary Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for Preliminary Budget submittal.
- Any program expenditures as described in section 373.536(5)(e) 4.e, (Outreach) and f. (Management and Administration) in excess of 15 percent of a district's total budget.
 - The District's Outreach and Management and Administration programs **do not** exceed 15 percent of the District's total budget as illustrated below.

State Program	Fiscal Year 2024-25 Preliminary Budget	% of Total Tentative Budget
5.0 Outreach	\$ 1,440,345	0.09%
6.0 District Management and Administration	\$ 42,024,764	2.70%
5.0 and 6.0 TOTAL	\$ 43,465,109	2.79%
GRAND TOTAL (Programs 1.0 through 6.0)	\$ 1,558,820,848	100.00%

III. BUDGET HIGHLIGHTS

F. Budget Development Calendar and Milestones

Date	Activity
October 1 st	New Fiscal Year Begins
October	Preliminary Budget Development Begins
October – December	Present draft Preliminary Budget to Governing Board
December	Preliminary Budget due to DEP for review
January 1 st	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with section 200.065, F.S. due to the Department of Financial Services (373.503(6), F.S.).
January 15 th	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1 st	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.).
March 15 th	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April – May	District continues evaluation and refinement of the budget
June 1 st	Estimates of taxable values from the county property appraisers
July 1 st	If no action is taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.) Property Appraisers provide certified taxable values to Districts – TRIM (193.023(1) & 200.065(1), F.S)
July 11 th	District Governing Board adopts the proposed millage rates and approves the August 1 st submittal of the Tentative Budget (373.536(2), F.S.)
July 12 th	Tentative Budget due to DEP for review. Please see annual calendar for specific date requirements
August 1 st	Tentative Budget due to the Governor and Legislature as well as Secretary of the DEP and governing bodies of each county in the District (373.536(5)(d), F.S.).
August (TBD)	Tentative Budget presented to legislative staff.
August 4 th (35 days of TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.).

III. BUDGET HIGHLIGHTS

Date	Activity
September 5 th	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.).
September 10 th	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.).
September 12 th	Public hearing to adopt the Tentative Budget and millage rates at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(c), F.S.).
September 15 th	Certify by resolution the Everglades and C-139 agricultural privilege tax roll to the tax collector of each county in which a portion of the EAA/C-139 is located (ss. 373.4592(6)(b) and 373.4592(7)(b), F.S.) Submit DR-408A Certificate to Non-Ad Valorem Assessment Rolls to the county tax collectors.
September 24 th	Public hearing to adopt the Tentative Budget and final millage Rate a District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(d), F.S.).
September 27 th	Send copies of the resolutions adopting the millage rates and budget to the property appraisers/tax collectors within 3 days after adoption (200.065(4), F.S.).
September 30 th	District Fiscal Year Ends.
October 1 st	District Fiscal Year Begins.
October 4 th	District submits Adopted Budget for current fiscal year to the Governor and the Legislature (373.536(6)(a)1, F.S.).
October 24 th	District submits TRIM certification package to the Department of Revenue (200.068, F.S.)

III. BUDGET HIGHLIGHTS

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major Fiscal Year 2023-24 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of Fiscal Year 2023-24.

Accomplishments

1.0 Water Resources Planning and Monitoring

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

Big Cypress Basin

- Audubon Florida Corkscrew Swamp Sanctuary is currently monitoring and documenting their marsh restoration efforts, which included the removal of over 200 acres of willow and woody vegetation in Fiscal Year 2022-23, until July 2024. This harvesting assisted in the long-term plan for restoring marsh and prairie areas on their property.
- Continued development of a regional hydrologic and hydraulic model to assess the viability of proposed capital improvement projects within the Corkscrew Regional Ecosystem Watershed (CREW), which will provide environmental restoration and flood control within the Big Cypress Basin. This modeling effort will be completed by the Spring 2024.
- Completed a canal bank study with the Naples Botanical Garden which determined the best canal ground cover to potentially reduce mowing/maintenance costs, stabilize canal banks, and improve water quality.
- Operated the Big Cypress Basin (BCB) primary flood control system and Picayune Strand Restoration Projects (PSRP) around the clock daily to meet the flood control, water supply, and ecological needs of the Basin.
- Completed new operational criteria for the recently refurbished CORK2 structure. The new operational criteria will reduce freshwater discharges from the system, increasing the hydro period in the Corkscrew swamp when appropriate, and increase the flood control response and timing during storm events.
- Created a storm operation center that provides a secure backup location for employees to work during storm events while overseeing the operations of the flood control system. This activity ensures continued reliable operations and makes operations more resilient.

III. BUDGET HIGHLIGHTS

- Completed construction of three new canal water level monitoring stations critical to successfully operating the BCB flood control system. These enhance the system operations by gaining the ability to make more real-time decisions.
- Upgrades were completed to the CORK1 water control structure that capitalize on the recent electrification project. Upgrades include the ability to operate the site remotely. This site is critical in balancing the flood control releases from the Corkscrew Canal and adjoining natural areas.

Planned for the remainder of Fiscal Year 2023-24:

- Complete design and start construction of a new communications tower near Lake Trafford which will provide a robust and resilient communication system to support the real-time flood control operational system in BCB. The system upgrade will improve the timing and volume of flood control releases, including during major storm events.
- Finish design to replace and relocate a water control structure, I-75 #2, located in a flood-prone area near Pine Ridge Road and I-75. The new fully remote operable structure will provide faster response time to the flash flooding rain events that frequent the region thus improving the flood protection level of service.
- Start design to replace the Palm River water control structure to provide increased flood control and resiliency for this coastal region of BCB. This remote-control structure will provide faster and more consistent flood control for the region.
- Start design to replace the Gordon River water control structure to provide increased flood control and resiliency for this coastal region of BCB. This remote-control structure will provide faster and more consistent flood control for the region.
- Kick off a new three-year Corkscrew Watershed Initiative that will utilize a newly completed hydrologic modeling tool to develop projects and alternatives to restore the region's critically sensitive CREW watershed, while potentially increasing flood protection and protecting water supply.
- Commence a multiyear canal bank assessment program to ensure the BCB is restoring canals and shorelines to protect the most vulnerable and critical areas first.
- Start a conceptual design and hydrologic study of the upper Faka Union canal watershed. This will provide a roadmap for the improvements for the northern 15 miles of the canal and associated water control structures.
- Begin and complete upgrades to the CR951N water control structure to allow for remote operations which reduces flood response times while also providing a connection between watersheds to send water discharges to the correct basin.
- Complete a partnership project with the City of Naples to install additional oyster reefs in Naples Bay. This will increase water quality and restore portions of the natural habitat harmed by previous development.

III. BUDGET HIGHLIGHTS

Water Supply Planning

- Water Supply Plan Updates
 - Lower Kissimmee Basin (LKB): Initiated the five-year LKB Water Supply Plan update with demand projections through 2045. Conducted two stakeholder meetings. A Draft Plan has been posted for public review and comment, with anticipated approval by the Governing Board in December 2024.
 - Lower East Coast (LEC): The five-year LEC Water Supply Plan update with demand projections through 2045 is anticipated to be approved by the Governing Board in August 2024. In support of LEC planning efforts, staff completed development of the new East Coast Surficial Aquifer System Model (ECSM), including an independent scientific peer review. This is a density-dependent groundwater model that evaluates the potential for saltwater intrusion and the effects of sea-level rise. Simulations using the ECSM are underway and are anticipated to be completed by the end of 2024.
 - Central Florida Water Initiative (CFWI): This a cooperative effort with the St. Johns River and Southwest Florida Water Management Districts and is the five-year water supply plan update with demand projections through 2045. The District conducted two public meetings, including a technical methods workshop. The District completed groundwater modeling simulations using the East-Central Florida Transient Expanded (ECFTX) model. The districts anticipate that the update will be approved by the three Districts' Governing Boards in November 2025.
 - Documented and published maps of the position of the saltwater interface in coastal aquifers within St. Lucie, Martin, Palm Beach, Broward, Collier, and Lee counties. The United States Geological Survey (USGS) conducts saltwater interface mapping for Miami-Dade County. The District developed maps for each aquifer within the surficial and intermediate aquifer systems (SAS and IAS). The District began mapping the approximate location of the saltwater interface in 2009, with updated maps every 5 years.

Development of Minimum Flows and Minimum Water Levels, Water Reservations, Research, Data Collection, Analysis, and Monitoring

- The 2023 Priority Water Body List and Schedule was submitted to DEP in November 2023, in accordance with Florida Statutes §373.042(3).
- Continued monitoring of Lake Okeechobee algal bloom potential, with analyses of water samples for chlorophyll, microcystin, dominant algal taxa, and a suite of other water quality parameters through the end of the 2024 bloom season (approximately October 2024); produced a weekly Lake Okeechobee Harmful Algal Bloom report; and produced the USACE Daily Structure Algae. Continued partnership with the National Oceanic and Atmospheric Administration for their development of a short-term bloom prediction model using satellite imagery, a District lake circulation model, and weather forecasts.

III. BUDGET HIGHLIGHTS

- Continued implementation of the Northern Everglades Expanded Monitoring Network to support Governor's Executive Order 19-12 Section 1: Focus on Rapid Improvement for Water Quality, Quantity, and Supply to expedite nutrient reductions in the Northern Everglades. This effort includes expanded monitoring in Lake Okeechobee, as well as in Kissimmee, Caloosahatchee, and St. Lucie Watersheds. The program has expanded the monitoring at 165 stations, adding 100 new monitoring stations, increasing sampling frequencies and parameters for the networks, and including expanded Blue Green Algae (BGA) analyses and comprehensive algal identification. The program also includes expanded continuous water quality monitoring and utilizing telemetry state-of-the-art in-situ monitoring technology that allows for streaming of real-time data.
- For the first two months of the first quarter of FY 2023-24, the District Laboratory posted to LIMS 21,802 results and closed 465 work orders. The District Laboratory also loaded 41,434 results to DBHYDRO and 19,066 results to WIN (Water Information Network) databases. Additionally, the District Laboratory posted to LIMS 6,608 analytical tests and validated hundreds of continuous monitoring data points for the Expanded Monitoring initiative. For the remaining months in FY 2023-24, the District Laboratory anticipates 14,000 tests will be posted to LIMS monthly and uploaded to the appropriate database.
- The Water Quality Bureau initiated start up sampling for the Picayune Strand Faka Union Pump Station, including the collection of water, fish, and sediment, to demonstrate that the project does not increase mercury and toxicants above basin background levels.
- Received DEP's Blue Green Algae (BGA) Grant to proactively combat and treat harmful algal blooms in the Kissimmee River and Upper Chain of Lakes, Lake Okeechobee, Pahokee Marina, Eastern Basins - St. Lucie/Indian River Lagoon (IRL), including C44, C23/C24, Western Basins – Caloosahatchee (C43), including upstream basins and SW coast, L8/C51/Lake Worth Lagoon, including S5A Basin, L10/L12/M Canals, Southern Basins – including anything in Broward, Dade and Central Southern, south of Refuge. Developed 1st annual SFWMD BGA Response report to DEP. Executed work orders for post treatment sample collection and laboratory analyses. The District anticipates about 40 post BGA treatment sampling events and associated laboratory analyses in the third and fourth quarters of Fiscal Year 2023-24.
- Completed data analysis and interpretation to support the development of a more ecologically sound water regulation schedule/targets for WCA-2A. These revised targets were incorporated into CEPP 1.0 modeling.
- Completed a Blue Shanty Flow way model, including history matching comparison with Decom Physical Model (DPM) data, for understanding CEPP South flows.
- Updated and completed the Wetland Landscape Patterns – Ridge and Slough Community Sustainability RECOVER performance measure (PM) based on current District science and data (incomplete since 2007). This PM provides targets that are used to guide and assess Everglades restoration activities.

III. BUDGET HIGHLIGHTS

- Groundwater Exchange Monitoring and Modeling (GEMM) Database (Phase 1 and 2 of a geospatial data inventory and geospatial database to support the GEMM): To plan to provide a historical perspective of groundwater characteristics in the Everglades Protection Area (EPA), including, well locations, depths and diameters, salinities, isotope signatures and water quality, has been completed. Phase 1 includes a comprehensive data inventory spreadsheet with 107 records. Phase 2 of the GEMM database, can be viewed in an interactive map. The final inventory, files, and indices will be made available internally at the SFWMD in the second quarter and uploaded to DataOne for external users in the third quarter of Fiscal Year 2023-24.
- GEMM Hydrogeology: Completed a comprehensive evaluation of historical wells and collected water samples from the viable wells, created a communication pipeline with Everglades National Park (ENP) to investigate their wells and identified the ionic signature of the water types that enter the ENP.
- GEMM Hydraulics and Hydrology: Initiated the placement of 48 data sondes in the ENP to document flow patterns across the all-important Shark River and Taylor River Slough flow fields and created a Phase 1 DELFT 3D modeling program for Florida Bay that will be able to track water quality and link to a sea grass community structure model.
- Continued an algal monitoring and prediction tool development, a 3-year project with the University of South Florida and the University of Florida, as part of a USACE Engineer Research and Development Center (ERDC) grant. The work leverages existing studies conducted in the estuaries for water quality and algal community monitoring, Southeastern Regional Floral Information System, and St. Lucie Estuary Phytoplankton. The final product will be an end-user algal prediction tool that can be used to assist with weekly operational decisions.
- Completed and submitted a draft of the updated Loxahatchee River National Wild and Scenic Management Plan to the Loxahatchee River Management Coordinating Council and plan to submit the draft to the District Governing Board for review in February 2024.
- Initiated an Everglades Protection Area (EPA) grant for oyster restoration modeling in the Caloosahatchee River Estuary. The team includes the University of South Florida, the Sanibel Captiva Conservation Foundation and Coastal Ecosystems, LLC. A particle tracking model will be built to predict where oyster spat are likely to settle based on flow conditions. This information will be used to target suitable oyster reef restoration locations.
- Wet and dry season sampling and tagging of 30 Sheepshead and 30 Snook will be completed for the newly implemented CERP RECOVER fish monitoring project in the St. Lucie Estuary.
- Initiated a one-year study to use a combination of field data to characterize salinity gradients, water mass attributes, and water quality patterns in Lake Worth Lagoon.

III. BUDGET HIGHLIGHTS

- Continued a 2-year BGA study with USACE ERDC grant funding to work with Florida Gulf Coast University and Nova Southeastern University, assessing treatment efficacy under flowing and not-flowing conditions at lake water control structures.
- Continued collection and analysis of macroinvertebrate samples taken from sediments in Lake Okeechobee's pelagic and nearshore zones. The project evaluates community composition and distribution, and whether changes have occurred in the time since the last study 15 years ago.
- Analyses of 280 Lake Okeechobee plankton samples are anticipated in Fiscal Year 2023-24.
- The annual Snail Kite population and nest survey of the Kissimmee Chain of Lakes, Everglades Stormwater Treatment Areas, and other District waterbodies will be completed by September 2024.
- Continued annual monitoring of Lake Okeechobee submerged aquatic vegetation (SAV), assessing coverage and health of the community will be conducted in the spring and fall of 2024.
- Continue to assist with the implementation of the District's Aquifer Storage and Recovery (ASR) Science Plan to develop the next treatments and studies that will address the knowledge gaps and uncertainties identified in prior, smaller-scale studies. Efforts for the remainder of Fiscal Year 2023-24 include overseeing the continued development of risk assessment experiments and implementation of approved studies.
- Continued ongoing efforts to maintain and develop updated versions of enterprise modeling tools used to support District priorities. This includes the improvements to the code and implementations of the Regional Simulation Model (RSM).
- Completed regional modeling in support of water supply planning to help establish storage goals needed to improve water supply and Minimum Flows & Minimum Water Level performance system wide.

Water Management Planning, Other Water Resources Planning, and Technical Assistance (including Local and Regional Plan and Program Overview)

- The draft 2024 South Florida Environmental Report (SFER) – Volume I was posted for peer and public review in October 2023. Revisions are currently being made to chapters and appendices based on comments received. The District will publish the final version of this volume along with the final Volumes II and III on March 1, 2024.

2.0 Land Acquisition, Restoration, and Public Works

This program includes the development and construction of all capital projects (except for those contained in Program 3.0), including water resource development projects/water supply development assistance, water control projects, and support and administrative facilities construction; cooperative projects; land acquisition and the restoration of lands and water bodies.

III. BUDGET HIGHLIGHTS

Everglades and Local Projects Water Quality Improvement

- Restoration Strategies (RS) Consent Order milestones achieved or expected to be achieved in the current fiscal year, for which milestone compliance reports have been or will be submitted to DEP:
 - Construction of the C-139 Flow Equalization Basin (FEB) project is ongoing.
 - Continued construction on the STA-1W Expansion #2 project. The project completion due date is December 31, 2024.
 - Tracking compliance of all permits issued to the District for C-139 FEB Construction, STA-1W Expansion #2, and C-139 Annex wetland restoration.
- Stormwater Treatment Area (STA) refurbishments are a District initiative to make repairs of long-standing issues in the STAs:
 - Construction of an Emergency backup generator at S-365B in STA-1E is ongoing. The project is scheduled to be completed by November 2024.
 - Develop the STA-1E Cells 3 and 4N Regrade Ready to Advertise (RTA) package by April 2024.
 - As part of STA-2 Cell 2 and 3 Refurbishments, the District completed the repair of 49 borrow canal plugs in Cell 3, and 11 borrow canal plugs in Cell 2, in November 2023.
 - Completed design of Florida Power and Light's access pads by December 2023 as part of STA-2 Cell 8 Improvements.
 - Continue the design of remaining components to improve conveyance along the STA-5/6 north seepage canal and build a pump station near the west end of that canal is expected to be completed by December 2025.
- Completed the Restoration Strategies Science Plan (RSSP) Marl Study. The final report was received. Conducted research which suggests that Marl is not more prone to resuspension than emergent aquatic vegetation (EAV) soils, drying may provide short term consolidation, and organic amendments do not enhance marl consolidation.
- Completed the RSSP L-8 FEB and STA Operational Guidance Study. The final report documents the performance and cost effectiveness of an inline alum injection system to L-8 FEB inflow water to reduce Total Phosphorus (TP) concentrations by the time the waters are discharged from the L-8 FEB. The final report is under review.
- Completed the RSSP Biomarker Study. The final report documents numerous specialized analytical methods to evaluate organic material composition in inflow waters to the STAs, waters along flow-ways, fish excreta, and litter and floc within the STAs, with a special focus on organic phosphorus. The final report is under review.

III. BUDGET HIGHLIGHTS

- Plan to complete 5 of 8 remaining RSSP studies in Fiscal Year 2023-24: STA Ecotopes, Faunal Effects on STAs, Periphyton Process, Phosphorus Dynamics, Landscape, and Data Integration.

Comprehensive Everglades Restoration Plan

- For the Central Everglades Planning Project (CEPP), design continues for the CEPP EAA Canal Conveyance Miami Canal Improvements. Beginning construction on CEPP EAA North New River Canal Conveyance Improvements. Amending the Project Partnership Agreement for CEPP EAA to identify the EAA Pump Station for SFWMD construction crediting. Completing the design and beginning construction of the EAA Pump Station. Completing the CEPP New Water Seepage Barrier Wall. Continued construction of the CEPP North S-620 Structure, and continued design of the CEPP North L-4, L-5, Miami Canal Backfill, and S-8 Complex. Completed relocations of existing power lines and pole and executed agreements with the Florida Department of Transportation for CEPP South.
- Continued design of the Loxahatchee River Watershed Restoration Project features within Flow-way 3 and C-18W Impoundment in Flow-way 2. Signing a Project Partnership Agreement for construction cost share crediting.
- Continued operational testing of the Indian River Lagoon (IRL) South C-44 Reservoir and STA. Continued construction of the C-23 to C-44 Estuary Discharge Diversion project. Taking responsibility for the C-23/C-24 South Reservoir design and beginning construction, amending the Project Partnership Agreement with the USACE for IRL South to identify the C-23/C-24 South Reservoir for SFWMD construction crediting. Commencing construction of the C-23/C-24 Reservoir/STA Tower and continued design of the C-25 Reservoir and STA.
- Continued coordination with USACE on the Project Partnership Agreement for the IRL-South Phase 2 project natural lands component after reaching a consensus with USACE that existing District consumptive use permitting criteria provide sufficient water resource protection for the project component.
- Completed performance testing of the ASR Test Wells Construction at C-38N and C-38S, continued construction of the ASR Test Wells at L-63N.
- Delivered the Lake Okeechobee Component A Reservoir (LOCAR) Section 203 Feasibility Study to the Assistant Secretary of the Army for Civil Works to be considered for authorization in a Water Resources Development Act (WRDA) of 2024.
- Continued construction of the S-701 Pump Station for the Biscayne Bay Coastal Wetlands Phase 1, Cutler Flow-way and initiated construction of the Phase I conveyance features. Continued plan formulation for the Biscayne Bay and Southeastern Everglades Ecosystem Restoration (BBSEER).
- Provided regional hydrologic and salinity modeling for plan formulation efforts and project assurances associated with the BBSEER project.

III. BUDGET HIGHLIGHTS

- Continued design to replace the S-332B and S-332C temporary pump stations and the revised Integral Determination Report.
- Completed site preparation and utility relocations for the Broward County Water Preserve Area C-11 Impoundment.
- Continued coordination with the USACE on the construction of the Picayune Strand Restoration Project (PSRP) including the Miller Tram and Road removal, the Southwest Protection Features Levee, and the conveyance features under US 41 and County Road 92.
- Completed plan formulation and modeling for the Western Everglades Restoration Project. Starting draft of the Project Implementation Report and Environmental Impact Statement and executing a Pre-Project Crediting Agreement and beginning construction of three gated culverts in the L-28 South levee.
- Applied for and received permits from DEP and USACE for construction and operations activities including but not limited to CERP and CEPP projects such as A-2 STA, L-28S Culverts Western Everglades Restoration Plan (WERP), CEPP North S-620 Structure project, EAA North New River Canal Conveyance Project, Biscayne Bay Coastal Wetlands (BBCW) Cutler Flow-way Project, and 8.5 Square Mile Area (SMA) Curtain wall project. Tracking compliance of all permits issued to the District for various projects, including C-43 Reservoir construction, 8.5 SMA Curtain wall project, and several other operations and maintenance projects.

Northern Everglades and Estuaries Protection Program (NEEPP)

- The NEEPP Annual Progress Report will be published in the 2024 South Florida Environmental Report (SFER) – Volume I, Chapters 8A, 8B, 8C, and 8D, as directed by Section 373.4595(6), Florida Statutes. Beyond the requirements specified in NEEPP, the District will also complete reporting of annual reviews for the Watershed Protection Plans (WPPs) to maintain transparency and accountability in the Basin Management Action Plan (BMAP) process and to assist the state in focused efforts toward achieving Total Maximum Daily Loads.
- Appendices 8B-1, 8C-1, and 8D-1 will also be published to summarize the upstream monitoring-level water quality data. These data will supplement the information in the main chapters of the SFER and support their respective Watershed Research and Water Quality Monitoring Program, as directed by 373.4595, Florida Statutes.
- Continued basin-specific water quality assessments in areas identified to be the highest priority for action in the Northern Everglades as part of the watershed protection planning process. Prepared the final report for the West Caloosahatchee Basin in the Caloosahatchee River Watershed, which will be available in 2024. Developed planning targets for the St. Lucie River Watershed in concert with the Coordinating Agencies in support of the C-24 Basin Assessment Report. Information from the assessments will be used to update the WPPs and help inform future BMAP updates.

III. BUDGET HIGHLIGHTS

- Continued Rapid Assessment Process evaluations in close coordination with the Coordinating Agencies' Water Quality Technical Teams. This is an ongoing effort to be more proactive in managing specific water quality issues and sharing information among the agencies when high nutrient events are identified during routine monitoring.
- Completed delineation of the contributing areas for upstream monitoring sites in Indian Prairie, Upper Kissimmee, and Lower Kissimmee sub-watersheds. These delineations provide critical insight into the upstream land uses represented in the water quality samples, supports the analysis of the water quality data, tracking long-term water quality trends, and planning future projects to achieve regional restoration. Additionally, this information will serve as a basis for updating the District's enterprise Arc Hydro Enhanced Database (AHED) boundaries in the Lake Okeechobee Watershed.
- Initiated several projects, including procurement, design, and operation, under the Northern Everglades Watersheds Water Retention and Nutrient Load Reduction Projects Request for Proposals solicitation. Of the projects approved for negotiation, six existing Dispersed Water Management (DWM) projects have been renewed with uninterrupted operation, three additional projects are operational, and one is pending construction. These projects are being implemented to further enhance water quality and storage benefits in the Northern Everglades watersheds.
- Continued oversight and management of project monitoring data and deliverables. This requires routine reviews of quality assurance and completeness of data received by service providers, as well as providing technical input on corrective measures or changes in methods or materials. As new projects come online, they require the development of monitoring plans, establishing data deliverables, and determining analysis methods to estimate project performance.
- Conceptual design of the Taylor Creek Nubbin Slough (TCNS) 214 Storage and Treatment Project in the high priority S-191 Basin, upstream of Lake Okeechobee is ongoing. The project entails constructing a shallow storage basin to allow water to be diverted from the TCNS 214 ditch and treated through a water treatment system (to be determined by an alternatives analysis) before being released into Taylor Creek. Design is planned through 2025, to be followed by construction completion in 2027.
- Conducted exploratory sampling and contracted study and site design, construction, and operation for the Basinger Dairy Legacy Phosphorus Project. This project will remove a source of legacy phosphorus in the Lower Kissimmee sub-watershed and provide an in-situ location to conduct legacy phosphorus and innovative technology studies and nutrient remediation. The property is ~1,300 acres in the S-65D priority basin, about 2 miles upstream of the Kissimmee River. Planned studies and remediation work will be conducted at the Basinger Dairy property for the next five years until May 2028.
- Completed final conceptual design and initiated preliminary design of the Brady Ranch and Grassy Island FEBs. These two priority projects, 1,800-acre Brady Ranch adjacent to Lakeside Ranch STA and 2,400-acre Grassy Island adjacent to Taylor Creek STA, will provide regional storage and assist with STA operations.

III. BUDGET HIGHLIGHTS

- Continued working with DEP for USEPA's approval of a new Work Plan and executed a new grant agreement with DEP's from the Nonpoint Source Management Program, including \$1M of federal Section 319(h) grant funding award, for the C-23/C-24 District Lands Hydrologic Enhancements Project. The first phase of the planned project will include a pre-design study to quantify current benefits of the District-owned properties; construction is planned for completion by December 2026.
- Modified the contract for the Lower Kissimmee Basin Stormwater Treatment Area (LKBSTA) to expand the project area by 1,400 acres to increase water storage and treatment capacity. Reinitiated preliminary design based on this modification and the final design is expected in 2025. This project will help improve regional water quality by treating water from the Kissimmee River, L-62 Canal, and Lake Okeechobee.
- Completed construction and began operations of the Lake Okeechobee Watershed Phosphorus Removal Project at S-191. Operations will be conducted through 2026. This innovative treatment project is designed to remove phosphorus from the S-191 Basin in the Taylor Creek/Nubbin Slough sub-watershed prior to discharge to Lake Okeechobee.
- Completed construction and initiated operations of the El Maximo Ranch DWM Project. This Public-Private Partnership priority project will provide water storage and nutrient removal in the Lower Kissimmee sub-watershed, upstream of Lake Okeechobee.
- Completed final design of the Lake Hicpochee Hydrologic Enhancement Project (Phase II). Construction is scheduled to be completed by December 2026. Building on Phase I, this priority project is intended to enhance the hydration of the historic lakebed of Lake Hicpochee through storage and water quality improvement.
- Completed final design of the Boma FEB. This 1,800-acre project will attenuate high flows and store excess run-off to reduce harmful discharges to the Caloosahatchee Estuary. Construction initiation is scheduled for summer 2024 and expected completion by April 2027.
- Advanced construction of the test cells facility for the C-43 Water Quality Treatment and Testing Project – Phase 2. Construction is planned for completion by December 2024, to be followed by three years of operations and research through 2027. Scaling up the most successful treatments of the Phase 2 mesocosms, Phase 2 will evaluate the effectiveness of constructed wetland treatment systems in the Caloosahatchee River in reducing nitrogen at a test scale. The test cells will be a more permanent fixture within the Boma FEB.
- For the C-43 West Basin Storage Reservoir Water Quality Component (WQC) Project in-reservoir alum treatment the National Environmental Policy Act (NEPA) review necessary to receive United States Army Corp of Engineers (USACE) 408 authorization was completed as well as Final/Ready to Advertise Plans & Specifications in December 2023, followed by construction through mid-2024.
- Continued operation and maintenance of the DWM Program projects, including Brighton Valley, Bluefield Grove Water Farm, Caulkins Water Farm Expansion, Lykes West

III. BUDGET HIGHLIGHTS

Waterhole, Nicodemus Slough, Scott Water Farm, Section C Interim Storage, Boma Interim Storage, Spur Land and Cattle, Buck Island Ranch, and 11 passive storage projects in the Northern Everglades watersheds.

- Provided weekly status reports to project managers and water managers for DWM projects across the Northern Everglades. This is part of coordinated efforts to help meet the strategic priority to maximize the use of available water storage features.
- Complete Kissimmee River Restoration Evaluation Program (KRREP) data collection, sampling, and studies by September 30, 2024, including annual sampling for bass population monitoring study, hydrologic data collection to assess restoration targets and needs, dissolved oxygen data collection for analysis of potential anoxic conditions in the project area, aerial and satellite imagery for vegetation mapping, and avian data collection to assess habitat use by wetland-dependent species.
- Continued annual Kissimmee River Restoration (KRR) project public outreach, educational programs, and on-site meeting facilitation from the Riverwoods Field Laboratory. Services provided by Florida Atlantic University include site maintenance and scientific/technical support for the KRR Evaluation Program.
- A continued second year of the largemouth bass movement study to assess how sportfish respond to changes in dissolved oxygen within the restored portions of the Kissimmee River.
- Completed regional modeling in support of Northern Everglades planning to help evaluate storage goals associated with the Lake Okeechobee and Caloosahatchee / St Lucie River Watersheds Protection Plans.

Water Resource Development and Other Cooperative Projects

- Cooperative Funding Program (CFP) – Continued project management for the DEP Alternative Water Supplies (AWS) Grant Program and the Water Protection and Sustainability Grant Program for Fiscal Years 2019-20, 2020-21, 2021-22, and 2022-23, which provided cost-share funding for 15 AWS and 19 Water Conservation projects. Implemented the Fiscal Year 2023-24 funded project contracts. Completed 4 AWS and 6 Water Conservation projects in Fiscal Year 2022-23; and 3 Water Conservation projects were canceled. Completed the application process for the DEP AWS Grant Program for Fiscal Year 2024-25, and transmitted project list to DEP for funding allocations.
- Continued implementation of the Year-round Landscape Irrigation Local Government Ordinance Initiative. Significantly advanced the number of local governments (and population covered) that have now adopted irrigation ordinances that comport with the District's Year-round Irrigation Rule, Chapter 40E-24, Florida Administrative Code (F.A.C.).

III. BUDGET HIGHLIGHTS

3.0 Operations and Maintenance of Lands and Works

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.

Field Operations

- Provided water movement in support of the District's ecological and flood control missions. Field Operations recorded 21,872 hours of pumping and 301 hours of gate operations, during the first quarter of Fiscal Year 2023-24. Estimated 60,000 hours of pumping and 1,500 hours of gate operations by the end of Fiscal Year 2023-24.
- An estimated 30,000 activities are planned for preventative maintenance on District infrastructure including pump stations, water control structures, electrical and instrumentation components, canals, levees, fleet vehicles, and heavy equipment during Fiscal Year 2023-24.
- Removed approximately 2,000 cubic yards of aquatic vegetation and debris from canals to ensure proper operation of the district flood control system. The total estimate for the remainder of Fiscal Year 2023-24 is approximately 8,000 cubic yards.
- Completed 1 mowing cycle of the District's right of ways and facilities including 2,100 miles of Canals/Levee, stormwater treatment areas, and water impoundments during the first quarter of Fiscal Year 2023-24. To complete 3 additional cycles by the end of Fiscal Year 2023-24.
- Right of Way (ROW) Permitting: reviewed 67 applications and issued 51 permits during the Fiscal Year 2023-24 to date. ROW plans to review 489 applications and issue 372 permits by the end of Fiscal Year 2023-24
- Provided motor pool vehicles and flight operations to support the District's ecological and flood control missions; filled 567 hours of motor pool vehicle requests and conducted 309 hours of support flights during the first quarter of Fiscal Year 2023-24. An estimated a total of 2,150 hours of motor pool vehicle usage and 1,650 hours of flights by the end of Fiscal Year 2023-24.
- During the first quarter of Fiscal Year 2023-24, the District obtained Governing Board approval for Pump Station S-9 main three engine and right-angle gearboxes major overhauls.
- St. Cloud Field Station:
 - Acquired the 404/408 permit and will armor C32G canal in February 2024 to protect from erosion.
 - During the first quarter of Fiscal Year 2023-24, completed 6-mile Rolling Meadow Road repair for public use and District access.

III. BUDGET HIGHLIGHTS

- Completed the negotiations for a new lock tender contract for Okeechobee, Clewiston, and Saint Cloud Field Station AOR's (Contract 4600004833, \$5,896,640)
- Completed the negotiations for a new flat mowing contract for Saint Cloud AOR (Contract 4600004883, \$511,808)
- Testing drone delivered treatment for West Indian Marsh Grass for the first time in Saint Cloud Field Station AOR. Site mapping began November 30, 2023
- Okeechobee Field Station:
 - Continued C-23 Canal Maintenance Dredging Phase 3: Dredged 12,000 cubic yards of material and reshaped 2,525 linear feet of the spoil pile throughout Fiscal Year 2023-24.
 - Completed 65% of work on C-40 bank stabilization project. Installed 8,875 linear feet of sod and 9,550 feet of the bank was reshaped and armored with rip rap, bedding stone, and filter fabric during Fiscal Year 2023-24.
 - Completed construction work on G-775 Pump Station for Clewiston Field Station.
 - Installed 430 ft of vegetation barrier (Tuff Boom) at various canals/structures to prevent harmful vegetation from reaching the Indian River Lagoon South during the first quarter of the fiscal year. Staff plans to install an additional 250 ft of vegetation barrier throughout the remainder of Fiscal Year 2023-24.
 - Pumping operations: for the North Shore Pump Stations pumped 5, 217 hours.
 - Pumping operations: for the STA pump stations pumped 2,916 hours. Replaced the water lube pumps variable speed frequency drive unit at S-382 Pump Station after failure of the original system.
 - Replacement and installation of #1 and #2 S-401T pumps due to mechanical failure in hydraulic piping.
 - To increase our Herbicide reduction, mechanically removed 2,500 cubic yards of vegetation in the first quarter of the fiscal year.
 - Remove, overhaul, and reinstall gearboxes for S-75 and S-67 Spillway Structures this Fiscal Year 2023-24.
 - Continue working with safety and other field stations on developing and finalizing a new Lock Out Tag Out (LOTO) Program this Fiscal Year 2023-24.
- Big Cypress Basin Field Station:
 - Upgrading generator LP tanks from 250-gallon to 500-gallon tanks at GG-1, Coco-1 and Coco-2 structures. This will lengthen generator run times after a storm event.

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- Merritt Pump Station: Started replacement of one pump shaft with upgraded material to avoid any major breakdowns during the wet season of the first quarter of Fiscal Year 2023-24.
- Started automation of the 951-north structure. Work will be completed in the second quarter of Fiscal Year 2023-24. The upgrade will change the structure from a manual structure to a fully automated structure.
- Started major gate overhaul on Coco-2 structure gate one. Gate one completed in the first quarter of Fiscal Year 2023-24. Gate two will be started in the second quarter of Fiscal Year 2023-24.
- Started Structure Inspection Program repairs in the first quarter of Fiscal Year 2023-24 at structures and pump stations. Repairs will continue and be completed by the fourth quarter of Fiscal Year 2023-24.
- Completed one mowing cycle of 175.65 acres in the first quarter of Fiscal Year 2023-24, this included flat and side slope mowing. Three more cycles will be completed by the end of Fiscal Year 2023-24.
- Clewiston Field Station:
 - Due to component failures at G-370 and G-372, ongoing major engine repairs/overhauls are scheduled to be completed by the end of the second quarter of Fiscal Year 2023-24.
 - Due to supply chain issues, ongoing replacement of the four-engine control panels at S-8 will be complete by the end of the fourth quarter of Fiscal Year 2023-24.
 - Due to vendor issues, ongoing replacement of standard clutches with hydraulic ones at Pump Station G-508 will allow staff to disengage pumps and exercise engines during the dry season. Will be completed by the end of the second quarter of Fiscal Year 2023-24
 - Due to supply chain issues, the replacement of all three main engines at Pump Station G-404 will be completed by the third quarter of Fiscal Year 2023-24.
 - Began major overhaul of the G372 #3 pump. Should be completed third quarter of Fiscal Year 2023-24.
- West Palm Field Station:
 - In the process of rewiring and rebuilding Pump # 1 for G-539 pump station.
 - S-319 Automation refresh to be completed by end of Fiscal Year 2023-24.
 - Completed G-251 Main Control Panel (MCP) rebuild of damaged equipment.
 - Due to manpower/recruiting issues, staff supported Clewiston Field Station in the first quarter of Fiscal Year 2023-24 with their G-775 Pump Station installation by

III. BUDGET HIGHLIGHTS

providing electrical support to mount panels, install conduit, pull and terminate feed, and control wiring.

- Completed repairs to the G-539 pump station after several control circuits were damaged by lightning strikes in the first quarter of Fiscal Year 2023-24.
- Ft. Lauderdale Field Station:
 - Created a schedule and ordered parts for the yearly Major Pump and Engine Refurbishment Program during the first quarter of Fiscal Year 2023-24. Estimated completion of 4 engine overhauls, 2 pump refurbishments, and 4 gearbox refurbishments from various pump stations located throughout the 16-county area of responsibility by the end of Fiscal Year 2023-24
 - Completed pump station S-356 #2 Gearbox unit overhaul
 - Continued work to replace all S-381 gate position sensors
 - Replaced the S-381 Gate 3 bladder (lifting mechanism)
 - Upgraded the S-381 Programmable Logic Controller
- Miami Field Station:
 - Removed the #3 pump and gearbox from S-356 for overhaul and rebuild. Once complete, both will be reinstalled and the #4 pump will be removed and overhauled.
 - Preparing bays 1 & 2 at S-25BP for Flygt Pump installation
 - Manatee bumper replacement at S-27 is ongoing
 - Replaced generators at B-378 telemetry building and S-25 structure.
 - Performing fence replacement at S-333 and S-334 structures.
 - Planning for fuel tank upgrade at G-420
 - Supported the Miccosukee Tribe of Indians by installing, operating and removing a temporary pump.
- Homestead Field Station:
 - Completed start-up and functional performance testing of Biscayne Bay Coastal Wetlands Restoration Pump Station S-705.
 - Developed Scope of Work (SOW) and secured two small engine mowing contracts for pump stations and structures. The plan is to reduce staff overtime and allow remaining staff to focus on other mission-critical items.
 - Anticipate completing 4 project culverts for Fiscal Year 2023-24.

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Land Resources

- Swept 25,000 acres of upland and wetland natural areas and restoration project lands to control invasive plant species and maintain the ecological function of valuable native plant communities on conservation lands during the first quarter of Fiscal Year 2023-24. These efforts resulted in the control of 1,670 acres of invasive vegetation. By the end of Fiscal Year 2023-24, the District expects to sweep an additional 120,000 acres resulting in the removal of approximately 4,500 acres of invasive plants.
- Completed 7 aerial herbicide application treatments to control nuisance and invasive plant species in the first quarter in the Fiscal Year 2023-24. The District projects that another 30 aerial herbicide applications will be completed by the end of Fiscal Year 2023-24.
- Treated 3,250 acres of invasive or nuisance vegetation and planted 175 acres of desirable vegetation to optimize water quality improvement in the District's Stormwater Treatment Areas (STAs). The District estimates an additional 9,750 acres of undesirable vegetation will be controlled and 525 acres will be planted in the STAs by the end of Fiscal Year 2023-24.
- Removed 97 pythons so far in Fiscal Year 2023-24, bringing the total number of pythons removed to 8,272 since the District's python contracted removal project's inception. The program goal for Fiscal Year 2023-24 is 1,200 pythons removed.
- Maintained a network of 75 traps and removed 11 Argentine black and white tegus from the Redland Agricultural Area this fiscal year in collaboration with researchers at the University of Florida. This project aims to reduce the source population to minimize the impacts of tegus on adjacent natural areas.
- During Fiscal Year 2023-24, SFWMD's Invasive Animal Team will fund the University of Florida's Everglades Invasive Reptile and Amphibian Monitoring Program, University of Florida's Lures Project, United States Fish and Wildlife Service (USFWS) and North Carolina's Museum of Natural History's Opossums to Pythons Project and will jointly host the 2024 Florida Python Challenge®.
- The District anticipates 30 deployments to control harmful blue-green algae on and near Lake Okeechobee during the remainder of Fiscal Year 2023-24.
- Controlled over 55 acres of invasive aquatic plants, in coordination with the Florida Fish and Wildlife Commission. Invasive aquatic plants were managed on the Alligator Chain of Lakes (East Lake Toho, Lake Hart, Lake Mary Jane, Lake Marian, Lake Jackson). Plan to control approximately 2,400 acres of invasive aquatic plants, utilizing both chemical and mechanical control methods. The District swept 4,191 acres of the flood control/water supply system for nuisance and invasive plant species resulting in the treatment of 1,095 acres of undesirable vegetation. The District plans to sweep 12,573 acres of the flood control/water supply system for nuisance and invasive plant species resulting in the treatment of 4,380 acres of undesirable vegetation.

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- Cleared 4 SCADA sites for access and sunlight to solar panels. Plan to clear 16 SCADA sites in the remainder of Fiscal Year 2023-24.
- Approximately 18,823 triploid grass carp will be released during the second quarter in the Miami, Homestead, and Ft. Lauderdale Field Stations canals for biological control of nuisance and invasive aquatic plants.
- Conducted 6 hazardous and invasive tree removal projects resulting in the clearance of 1.5 miles of District canal rights of way. The District also completed 3 hazardous and invasive tree removal projects along Lee County waterways resulting in 1 mile of trees removed to assist with flood control in the areas. The District plans to complete 29 hazardous and invasive tree removal projects resulting in 39 miles of District canal rights of way and 7 tree removal projects along Lee County waterways resulting in 4.5 miles of trees removed to assist with flood control in the flood plain.
- Applied prescribed fire on 614 acres of fire dependent plant communities and wetlands on District managed conservation and project lands during the first quarter to maintain and improve the ecological values associated with these habitat types. Acres of prescribed burning completed to date represent 3% of the established prescribed burn goal (20,000 acres of uplands and 8,100 acres of wetlands within Lake Okeechobee) for the year. Most prescribed burning efforts will be made during the dry season in the second and third quarter of the fiscal year.
- Abiaki Prairie Wetland Restoration Project (C-139 Annex Restoration): Completed 540 acres of an estimated 980 acres of citrus grove vegetation clearing and irrigation removal in Phase 2, drafted the 2024 invasive species and nuisance vegetation treatment plan for Phase 1 and Phase 2 of the restoration project, and operated and maintained the surface water drainage system for Phase 1 and Phase 2. In the remaining Fiscal Year 2023-24, approximately 440 acres of citrus grove vegetation will be cleared, 549 acres of native wetland ground cover planting and seeding in Phase 1 and 2 will be completed, and operation and maintenance of the surface water drainage system for Phase 1 and Phase 2 will continue.
- Administered 37 cattle grazing leases on conservation and project lands as a cost-effective land management tool to manage herbaceous vegetation on public lands. Monitored BMP compliance to assure grazing activities are carried out in an environmentally appropriate manner.
- Planned activities during Fiscal Year 2023-24:
 - Control of invasive plant species on approximately 21,780 acres of conservation lands to maintain the ecological function and values of the native plant communities.
 - Mechanically treat 1,046 acres targeting woody vegetation to improve habitat structure and composition, access, and with prescribed fire application.

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- Complete approximately 170 acres of native plantings to enhance the vegetation community in Rocky Glades. Plant 23 acres with native trees and shrubs to reestablish riparian vegetation on land formerly grazed by cattle within the Kissimmee River Floodplain.
- Maintain 442 miles of fire breaks through disking and mowing, mow 454 miles of grassy roads, levees, and trails, install an additional 2.3 miles of fire breaks to support the District's prescribed fire program.
- Replace 8.5 miles of boundary fences, maintain (grade, re-shape) 304 miles of gravel roads, and improve 4 miles of road by repairing potholes, washouts, and ruts.
- Provide recreation opportunities including hiking, camping, hunting, fishing, bicycling, wildlife viewing, and equestrian use on 734,563 acres of public lands titled to the District.
- Replace 3 new public use restrooms, parking area re-sealing, split-rail fencing, and signage at STA -1 West, 3/4 East, and 3/4 Harold A. Campbell public use areas.
- Refurbish 0.5 acres of the Nine Gems public use area parking.
- Install one new storage building at DuPuis for tools, equipment, and supplies to facilitate and maintain public use facilities throughout the District.
- Complete the engineered drawings for the replacement of the CREW Brid Rookery public use boardwalk.
- Install new kiosks, picnic tables, and camping fire rings throughout the Kissimmee River public use areas.
- Provide response to manatee events within the District's water control system.
- Conduct over 50 Avian Protection Plan surveys on District Stormwater Treatment Areas (STAs) to ensure minimal impacts to protected bird species.
- Provided 1 quarterly aerial survey of non-native deer population at the Brady Ranch Preserve to ensure a reduction of the population, plan to conduct 3 more quarterly surveys by the end of Quarter 4.
- Plan to conduct over 50 Avian Protection Plan surveys on District Stormwater Treatment Areas (STAs) to ensure minimal impacts to protected bird species by the end of Quarter 4.
- Relocated a total of 2 tortoises from District project land sites to the Ft. Basinger Gopher Tortoise Recipient site in Quarter 1. Provided site management and monitoring of the District's Ft Basinger Gopher Tortoise Recipient site.

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Engineering and Construction

- For the Fiscal Year 2023-24, the Structure Inspection Program includes 128 structures, 82 roofs, 11 towers, and reduced inspections of 5 towers, and 3 bridges with 6 load ratings. Inspections also include 83 overhead cranes and vibration analysis at 66 pump stations.
- The Infrastructure Management Section (IMS) is projected to handle 237 unscheduled requests for the fiscal year. These requests involve urgent maintenance/repair of the District's water control system or environmental work to comply with regulations & requirements for pump stations. This can include operational issues with major pump stations and water control structures, as well as functional issues with roofs, towers, or bridges, and field station facilities.
- IMS is scheduled to perform emissions testing of 15 Diesel Oxidation Catalyst (DOC) systems, semi-annual compliance reports of DOC emissions for 21 pump stations, annual fuel/oil tank operability testing of 143 tanks, 20-year Steel Tank Institute inspections of 8 tanks, and hydrostatic sump testing of 42 sumps.
- Five projects are in progress, including: pump station control panel upgrades at S-319 to safeguard against cyber-attacks; refurbishment of large pumps at G-372; two submersible pump conversions at S-25BP; and fabrication of cable-drum hoists for spillway at S-179, S-333, and S-335 for improved reliability.
- Continue to provide Surveying and Mapping Services supporting the Districts Core Mission, Capital Projects, Restoration Projects, Land Resources, Field Operations, Real Estate, Hydrology and Hydraulics, and Resiliency Program.
- Continued support of District Resiliency through necessary mapping of real-estate acquisitions for Central & Southern Flood Control structure refurbishments or replacements throughout the Southeast region.
- Continued expert technical support in interpretation of Three-Dimensional (3D) modeling of newly constructed Dams, Weirs, and Structures, along with interpretation and creation of highly detailed Digital Terrain Models for Capital Projects.
- Continued internal Geographic Information Systems (GIS) support maintaining the Districts Vertical Survey Control map as published to the public.
- Efficiently and effectively provided Drone/Unmanned Aircraft Systems support for multiple missions and services throughout the 16-county region, including emergency response, Blue Green Algae response and applications, and District Resiliency.
- Planned Surveying and Mapping efforts include: updated topographic surveys of Nubbin Slough Stormwater Treatment Area and Lakeside Ranch Stormwater Treatment Area – planned completion July 2024, SCADA infrastructure replacement surveys of approximately 12 sites within various Stormwater Treatment Areas – planned completion

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October 2024, as well as review and assistance with scopes of work and contractual items supporting restoration, capital, and resiliency projects throughout FY24.

Operations

- Assess and modify water control operations in response to Blue Green Algae alerts.
- Continue to enhance weather products and applications to leverage the advances in weather reporting and forecasting and to make informed operational decisions to provide better levels of flood control and in drier conditions providing water supply to affected communities.
- Coordinating with Engineering and Field Station staff to adjust dry season work schedules to ensure critical structures remained operational during and for recovery operations of late season rainfall.
- Continue to coordinate with Engineering and Vegetation Management staff to facilitate STA refurbishment activities.
- Continuing efforts to upgrade the hardware and software of our SCADA system to utilize the latest technologies available today. The SCADA Replacement Project is steadily progressing and is in the process of adding and testing additional structures and functionality across the District to the new system. Working with our District SCADA team and a consultant, to ensure the initial requirements and system redundancies are fully implemented and performing as intended to ensure the robustness of our SCADA system.
- Continue to work with Engineering regarding the Okeechobee Field Station relocation project. Providing input and guidance for the design and implementation of a 24/7 fully operable Backup Control Center to be located within the new Okeechobee Field Station.
- Continue to coordinate with and support Infrastructure Management, Field Station, and SCADA staff to facilitate maintenance of District Infrastructure through the Structure Inspection, Structure Preventative Maintenance and Major Gate and Major Pump Overhaul Programs.
- Continue to coordinate and provide 298 Special District and local governments operational coordination calls for extreme weather and rainfall events as needed; and continue to coordinate with Regional Representatives to provide operational details required to respond to inquiries from public and elected officials.

Real Estate

- Acquired 4 tracts containing 11,053.44 acres in the Green Heart of the Everglades Project (Collier County), 1 tract containing 4.76 acres in the C-23/C-24 Restoration Project (St. Lucie County), 1 tract containing 2.0 acres in the North Fork Floodplain Restoration Project (St. Lucie County), 1 tract containing 8.06 acres in the C-23/C-24 North Reservoir Project (St. Lucie County), and 1 tract containing 2.50 acres in the Picayune Strand Restoration – Fakahatchee Project (Collier County).

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- Processed 13 applications for release of reservations through December 2023 resulting in \$1,287,277 in revenues for the District.
- Provided title research for 194 Right of Way Occupancy Permits through November 2023.
- Administered 37 cattle grazing leases on conservation and project lands as a cost-effective land management tool to manage herbaceous vegetation on public lands. Coordinated compliance and monitored Best Management Practices with Land Resources Bureau to assure grazing activities are carried out in an environmentally appropriate manner.

Hydrology and Hydraulics

- Continued implementation of the District's Flood Protection Level of Service Program. Continued Adaptation and Mitigation planning to address the flood impact of climate change, sea level rise and regional development in C7 watershed (North Miami Dade). Completed work on two basin-specific vulnerability assessment studies in Eastern Palm Beach County and Upper Kissimmee watershed. Continued basin-specific vulnerability assessment studies in the Western Basins (Hendry County), St. Lucie & Indian River System. Completed coastal urban stormwater and flood modeling in Collier County and provided tool training for partners and staff as part of the ACUNE+ NOAA funded project with University of Florida, Assessing the Role of NNBF (Natural and nature Based Features) in Enhancing Coastal Resilience of Urban and Natural Ecosystems in the 21st Century.
- Supported numerous SFWMD and CERP modeling / planning / permitting efforts including the Restoration Strategies Program, Kissimmee River Restoration, C43/C44 reservoir operations, Western Everglades Restoration Planning (including L28S culvert operations), CEPP 1.0 Operations Study, Second Periodic CERP Update, Biscayne Bay & Southeastern Everglades Restoration, South Dade Curtain Wall, A2 STA operations, and others.
- Provided real-time emergency support modeling and operational planning scenarios in support of District's response to extreme rainfall, wetter El Nino conditions, tropical storm impacts and high-water conditions in Water Conservation Area 3A.
- Provided weekly, monthly, and as needed modeling support to SFWMD operations including implementation of the weekly Lake Okeechobee Regulation Schedule Technical Summary, the SFWMD Position Analysis and numerous Water Depth Assessment Tool (WDAT) applications across the watershed. These products not only informed water managers and agency leadership of the current and projected state of the system, but also helped to inform the public through web postings and frequent inclusion in Governing Board and other public forum briefing materials.
- Completed Water Conditions Report, Weekly Tamiami Trail Flow Formula generated target flow from WCA-3A to Everglades National Park, System Constraints Map, and Weekly Operation Position Statement.

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- Completed the Eastern Palm Beach Basin atlas and Upper Kissimmee Basin atlas in support of the flood protection service projects. Basin atlas for St. Lucie and Martin Counties will be completed by the end of Fiscal Year 2023-24.
- Completed communication plan and outreach to rollout the North America Vertical Datum of 1988 (NAVD88) in early 2024 as part of the Vertical Datum Upgrade Project. Reporting elevation data in NAVD88 through the District Hydrometeorological and Environmental Database (DBHYDRO) will be completed by the end of Fiscal Year 2023-24.
- Completed operating criteria and structure information update at 10 water control structures and a total of 50 will be completed by the end of Fiscal Year 2023-24.
- Completed 50 design reviews in support of operations, engineering, and right of way and a total of 200 will be completed by the end of Fiscal Year 2023-24.
- Processed 3,756 stations for a total of 1.37M station days (3,756 station-years) of real-time data, quality assured and published to DBHYDRO. Performed 10 drone flights to document critical structures for hydrologic data problem investigations. Updated Standard Operating Procedures (SOPs) for “Data Analysis” and “DAS and Time Series Administration” procedures. Managed U.S. Geological Survey (USGS) surface and ground-water levels monitoring contract. Continued rainfall tip test programming to allow continuous verification of rainfall site. Continued data collection support at Gordy Road Structure in support of critical Coastal Ecosystem needs.
- Completed quarterly Quality Assurance (QA) for 27,000 station-days of hydrologic data and additional annual QA for 110,000 station-days of hydrologic data to be used in the South Florida Environmental Report (SFER) and other mandated district reports. Managed contracts in cooperation with the other four water management districts for the acquisition of Next Generation Weather Radar (NEXRAD) data. Enhanced the Geostationary Operational Environmental Satellite (GOES) insolation simulation for the Florida-wide Evapotranspiration (ET) project, by including the precipitation water (PW) as a factor. Supported Recovery team by providing daily reports of estimated flows at culverts, spillways, locks, and temporary pumps. Develop and update 10-12 hydrological monitoring plans to support Regulation permit application.
- Performed approximately 120 regular streamflow measurements, 40 discharge measurements, 15 site visits, and 6 canal-scour assessments in support to recovery operations after emergencies, 50 flow measurements and 20 discharge measurements to support critical engineering design projects, 40 velocity profiles, and 4 bed-mapping measurements for performance testing of new equipment.

District Resiliency

- As required by Florida Statute 373.1501 (10) (a), on October 1st, 2023, the District submitted a consolidated annual report regarding the status of the United States Army Corps of Engineers and the District’s Southern Florida C&SF Flood Resiliency Study, along with a summary of the findings in the district’s annual sea level rise and flood resiliency plan, a list of structures that are expected to fall below the expected service

III. BUDGET HIGHLIGHTS

level, and respective costs to the Office of Economic and Demographic Research, DEP, the Governor, the President of the Senate, and the Speaker of the House of Representatives.

- Initiated the development of input data for the upcoming modeling effort that will support the Water Supply Vulnerability Assessment (WSVA), scheduled to be started late in Spring 2024 (after the Lower East Coast Water Supply Plan model runs are completed).
- Coordinated with USGS and University of Florida's Bureau of Economic and Business Research (BEER) for the development of input data for the WSVA, including extreme dry conditions and projections of population increase, respectively, for a 50-year horizon.
- Completed conceptual (30%) design on the S-27 Coastal Structures Refurbishments and Forward Pump Stations. This is currently pending Technical Review Briefing approval.
- Submitted six (6) grant applications to Florida Division of Emergency Management (FDEM) Hazard Mitigation Grant Program (HMGP) DR 4673 – Hurricane Ian, with total project cost estimates around \$150M. All projects were reviewed, approved and ranked at the respective Local Mitigation Strategy (LMS) Committees. Applications are currently under FDEM review and we are responding to requests for information (RFIs).
 - Corbett Levee Water Control Structures – Palm Beach County
 - C-29, C-29A, C-29B and C-29C Canal Conveyance Improvement – Orange County
 - S-58 Structure Enhancement and Temporary pump – Osceola County
 - S-59 Structure Enhancement and C-31 Canal Conveyance Improvement – Osceola
 - S-61 Spillway Enhancement and Erosion Control – Osceola County
 - Big Cypress Basin Microwave Tower – Collier County
- Submitted twelve (12) grant applications to DEP Resilient Florida (RF) Program, Federal Emergency Management (FEMA) Building Resilient Infrastructure and Communities (BRIC):
 - Homestead Field Station Building Replacements, RF
 - Ft. Lauderdale Field Station Modifications, RF
 - STA1W Structure Refurbishments & Replacement, RF
 - S169W Structure Enhancement and Trash Rake/Manatee Barrier, RF
 - C-38A PC 01 Resilient Bridge Replacement, RF

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- Culverts Replacements ~ WPB FS Area, 6 Sites along L-15 Canal, RF
- S-49 Structure Enhancement, RF
- C-8 Basin Resiliency, RF
- C-9 Canal Enhancement, RF
- C-9 Canal Enhancement with Green a Gray Infrastructure, Broward and Miami-Dade County (BRIC)
- Flood Protection Level of Service (FPLOS) Phase II Study for Miami and Broward County (multiphase study), RF
- FPLOS Phase I and II Study for Martin and St. Lucie County, RF
- Worked on reviewing and approval of four Resilient Florida Grant Awards Agreements with DEP, which include Corbett WMA Levee Upgrade, Coastal Structure Enhancement and Self Preservation project, Hardening S-2, S-3, S-4, S7 & S-8 Engine Control Panels, and L8 FEB/ G-539 PS Upgrades.
- Initiated Grant Agreement and Project Scoping with Miami Dade County to test three (3) WIPE Out technologies to help improve water quality in the C-7 Canal and, ultimately, Biscayne Bay under the DEP Innovative Technologies Grant Award.
- Initiated implementation of the FEMA BRIC Grant Award for the C-8 Basin Resiliency Project (awaiting the agreement from FDEM/BRIC).
- Organized and successfully delivered quarterly meetings of the South Florida Resiliency Coordination Forum promoting collaboration between the SFWMD and local, state, federal and tribal partners on water management initiatives related to resiliency.
- To help guide water management decisions, the District launched a weekly Tidal Outlook Forecast in 2023 during the King Tide Season. This forecast reports conditions such as wind strength and direction, ocean currents; that can cause tides to occur higher or lower than predicted at certain locations. This effort was integrated into the effort to collect and store flooding events observations, with extensive support from the GIS team, field staff and drone teams.
- Completed the 2023 Chapter 2B of the South Florida Environmental Report (SFER), which includes the Water and Climate Resilience Metrics scientific reports. Addressed public comments for SFER Chapter 2A.
- Updated and maintained the Resilience Metrics Hub which hosts the latest Water and Climate Resilience Metrics information and data analysis results. These science-based metrics are being developed with the goal of tracking and documenting shifts and trends in District-managed water and climate observed data, supporting the assessment of

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current and future climate condition scenarios and related operational decisions, and informing District resiliency investment priorities.

- Supported and actively participated in sub team meetings, workshop and stakeholder engagement efforts and provided overall coordination for the development of the ongoing C&S Flood Resiliency Study. The current study phase is plan formulation, with the identification of projects and modeling assumptions for future condition simulations and selection of performance measures to support the determination of alternatives benefits and the selection of at Tentative Selected Plan, expected to occur in April 2025.
- Submitted a letter of intent and was invited to full proposal for the project “Aligning Hydrologic, Hydraulic and Hydrodynamic Tools to Assess Unique Aspects of Compound Flooding from Inland and Coastal Hazards in South Florida,” submitted under the Engineer Research and Development Center (ERDC) Broad Agency Announcement (BAA) (W912HZ-23-BAA-01), CHL-20 Next Generation Water Management. The project was submitted in partnership with USACE Jacksonville District, University of Central Florida, Tulane University and Deltares USA. This effort will support the upcoming C&SF Comprehensive Study.
- Collaborated with the Hydrology & Hydraulics Bureau to advance ongoing Flood Protection Level of Service Flood Vulnerability Assessments (Phase I Studies in Upper Kissimmee, Broward, Miami-Dade, Palm Beach, and Martin & St Lucie) and Adaptation Planning studies (Phase II at C7, C8, and C9 Basins).
- Managed four (4) ongoing contracts for the development of high-level cost estimates for the initial project recommendations included at FPLOS Phase I studies. These projects will be integrated into the 2024 Sea Level Rise and Flood Resiliency Plan Update.
- Coordinated with Regional Resiliency Compacts, Planning Councils, Statewide Office of Resiliency, Water Management Districts and Special Drainage Districts, Local Governments and other State and Federal Partner Agencies, and additional stakeholder groups on Resiliency topics.

Planned for the remainder of Fiscal Year 2023-24.

- FDEO CDBG Coordination – New \$910M opportunity recently announced (Hurricanes Ian and Nicole - Disaster Recovery - FloridaJobs.org). \$80M available for Hazard Mitigation Grant Match program to help with 25% match requirement for the DR 4673 grants. District will be applying early 2024.
- Respond to overall requests for information from all submitted grant applications and finalize grant agreements and respective interagency agreement with partnering Counties, currently under final negotiations with FDEM (and FEMA/FDEM next).
- Complete conceptual (30%) design on the S-29 Coastal Structures Refurbishments and Forward Pump Stations and continue to advance real estate negotiations for land acquisition for the priority resiliency projects.

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- Continue to develop the C&SF Flood Resiliency Study. The final USACE Chief's Report is scheduled for completion in September 2026, and targeted for authorization in the Water Resources Development Act in 2026.
- Initiate agreement options review, suggest modifications from recommended template and promote high level scoping discussions for the upcoming C&SF Comprehensive Study, also in partnership with USACE SAJ.
- Estimate population projections, per service area, for 2050 and continue to support the Drought Projections under development, in collaboration with USGS/Florida International University to serve as input data for the upcoming Water Supply Vulnerability Assessment modeling runs.
- Initiate the 2024 Sea Level Rise and Flood Resiliency Plan Update, the 2024 SFER Chapters and continue to update the Metrics Hub, as needed.
- General Services
- Complete required safety upgrades for the installation of door monitors to the elevators at buildings, B-1, B-2, B-270, B-374.
- Replaced two aged 100-ton air-cooled chillers with new 100-ton high-efficiency air-cooled chillers in the B-374 Environmental Laboratory building. The chillers are critical to the functionality of laboratory operations.
- The Security Unit completed active shooter training for all District staff members.
- The Security Unit completed a new 25-year cooperative agreement negotiated with the Florida Wildlife Commission (FWC) for law enforcement services on District lands. The agreement was approved by the Governing Board at their September 2023 meeting.
- Completed the relocation of the Orlando Service Center to a new leased office location. The Governing Board approved the new lease agreement, and it went into effect on November 1, 2023.
- Started the installation of 6 electric vehicle (EV) charging stations at the Headquarters Office to supplement the existing 6 charging stations. The project will be completed in the second quarter Fiscal Year 2023-24.
- Started the planning for the replacement of the Ft Myers Service Center Heating, Ventilation and Air Conditioning (HVAC) variable air volume (VAV) boxes supplying air to the offices. The existing boxes are incurring increased maintenance costs, are beyond repair, and cannot be integrated into the existing building management system. The planning is scheduled for completion in the second quarter with solicitation for the work to occur in third quarter.

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- Continue planning the Replacement of the Headquarters B1 Main Switch Gear replacement. The switchgear is at the end of its life and parts are not being produced any longer. This is already in progress as a Construction project in the planning stage.
- Continue planning the Relocation and Replacement of Headquarters B1 building's generator and fuels storage tank which has moved into the construction phase. The Fuel Tank replacement is tied to an existing project to replace underground storage tanks with above ground storage tanks at 5 Field Station locations and at Headquarters.

Emergency Management

- Conducted a successful Functional COOP (Continuity of Operations Plan) Exercise for the Clewiston Field Station
- Updating workflows and processes to facilitate expedited reimbursement of disaster expenses in compliance with new Florida Recovery Obligation Calculation Requirements (FROC) requirements.
- Successfully submitted and received reimbursement for Hurricane Ian Debris clearing operations in Lee Co.
- Finalizing Hurricane Ian and Nicole reimbursement requests to FEMA for all other related expenses.
- Developed and conducted updated WebEOC training, the Districts tool for tracking emergency missions.
- Enhanced WebEOC workflow and added mobile accessibility to simplify and expedite disaster data collection.
- Developed EEI (Essential Elements of Information) board within WebEOC to provide better situational awareness.
- Implemented and enhanced the documentation process for damage assessment.
- Developed a rapid response process to deploy Drone pilots to gather needed data for King Tide events.
- Provide on-going Emergency Preparedness training to District personnel.
- Conducted internal Debris Operations and Management training.

IT Operations

- Expect to Complete approximately 2,000 SCADA preventative maintenance/planned site visits and approximately 1,700 repairs due to typical malfunctions.

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- Perform SCADA design reviews for new projects and rebuilds such as C-43 West Basin Storage Reservoir, STA-5/6, Indian River Lagoon South (IRLS), C-23/C-24 Reservoir North STA and Picayune Strand USACE D-B Conveyance during the Fiscal Year.
- Completed new SCADA installations for Everglades Agriculture Area (EAA) A-2 STA Project, Lake Worth Lagoon Project (LWL), Water Conservation Area (WCA2), CR51 Reservoir, Site Recondition Initiative and Big Cypress Basin (BCB) FAKA Tower Upgrades per the Capital Project Plan.

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.

- Implemented the Central Florida Water Initiative (CFWI) rules that were developed in a process led by DEP. Staff consistently coordinated with St. Johns River Water Management District and Southwest Florida Water Management District on large applications (>1 million gallons per day) in the area. While the rule was adopted but not ratified by the State Legislature, it will be reintroduced in the 2024 legislative session.
- Completed working with the Information Technology team to implement new software for a complete rewrite of the Water Use Permit (WUP) and Post-Permit Compliance database. All WUP permitting and compliance data will be migrated, and staff began working on the new system in the second quarter of Fiscal Year 2023-24.
- Continuing work with the Information Technology team to implement new software for a complete rewrite of the Works of the District database, to replace Regulation's current record management system by incorporating and migrating its records into the District-wide records management system, and to develop a system-based process for contacting permittees regarding their responsibility for stormwater management system (SWM) maintenance.

Application Review and Public Involvement

- Completed participation in the Clean Waterways Act rulemaking workgroup regarding state-wide water quality criteria to be implemented in ERP application reviews. While the rule was adopted but not ratified by the State Legislature, it will be reintroduced in the 2024 legislative session.
- Providing timely evaluation and review of an estimated 2,400 Environmental Resource Permits (ERP) including transfers.
- Completed participation in the Clean Waterways Act rulemaking workgroup regarding state-wide water quality criteria to be implemented in ERP application reviews. The rule was adopted but not ratified by the State Legislature but will be reintroduced in the 2024 legislative session.

III. BUDGET HIGHLIGHTS

- Providing timely evaluation and review of an estimated 1,900 Water Use Permit (WUP) Applications, including transfers.
- Continued coordination with Water Supply Planning to further strengthen the linkage as described in the DEP guidance memorandum on the subject. Coordination includes staff review of utility profiles, and increased coordination on the review of utility profiles, and increased coordination on the review of conservation plans and population projections.
- Continued monthly telephone conferences with Water Use regulatory staff from SJRWMD and SWFWMD to coordinate the review of proposed withdrawals in one district which may impact another district as stipulated in the Memorandum of Understanding executed by the three water management districts on October 24, 2000, and updated Memorandum of Agreement for the CFWI signed on May 4, 2022.

ePermitting

- Working with the Information Technology team to transition the ePermitting external interface to the Permitting Portal (Pega) application, providing one location for permitting/application submittals, review, post permit tracking, and document retrieval for both ERPs and WUPs.

Southern Everglades Works of the District (WOD, Chapter 40E-63)

- Completed site inspections for 50% of the Works of the District (WOD) permits within the C-139 and EAA Basins in accordance with the biannual schedule.

5.0 Outreach

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

Events Held to Date:

- October 2023: Biscayne Bay Economic Study Announcement
- October 2023: Big Cypress Basin Cypress Canal Water Control Structure 1 Ribbon Cutting

Other Events Planned for Fiscal Year 2023-24:

- December 2023: C-43 Reservoir Designation Event
- January 2024: Ribbon Cutting to Celebrate the Completion of the First Treatment Cell of the Everglades Agricultural Area (EAA) Reservoir's Stormwater Treatment Area and the Alternative Water Supply Caloosahatchee Connect Project in Cape Coral
- February 2024: Ribbon Cutting and Open House to Celebrate a New Water Quality Treatment Project – Lake Okeechobee S-191 Basin Surface Runoff Phosphorus Removal Project Using Innovative Technologies.

III. BUDGET HIGHLIGHTS

Public Information

- Engaged local governments, stakeholders, and partners during the Atlantic Hurricane Season
- Sent 402 emails to the public on various issues including meeting notices, news releases, Did You Know emails, Weekly Water Level emails, Weekly Environmental Conditions Reports, Navigation Notices, advisories about major storm events and a water shortage warning and water shortage order. These emails reached over 1.4 million people.
- Creative staff continue to use a drone to get aerial footage of District projects.
- Wrote and disseminated news releases.
- Created talking points and speeches.
- Created numerous fact sheets for the public.
- Continued to improve the external website (x-web).
- Continued to improve the internal website (i-web).
- Social media platforms have experienced growth:
 - Facebook: 10,465 Followers
 - Twitter: 16,685 Followers
 - Instagram: 3,193 Followers
 - LinkedIn: 11,704 Followers
 - YouTube: 1,012 Followers

District Clerks Office

- Governing Board Meetings / Budget & Millage – 13 (3 offsite Board Meetings offsite in other counties)
- Governing Board Receptions / Public Events / Site Visits Public – 6
- Governing Board Audit & Finance Committee Meetings – 4
- SFWMD Leasing Corporation – Annual – 1
- Resiliency Coordination Forums – 5
- Recreational Public Forums – 3

III. BUDGET HIGHLIGHTS

- Legal Documents clerked – 16
- District Resolutions Prepared / Finalized /Attested – 40

6.0 District Management and Administration

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

Human Resources (HR)

- In the first quarter of Fiscal Year 2023-24, the Safety Department continued to provide safety training that focuses on the unique loss exposures related to public entity water management, and primarily targets training that supports the safety of public citizens and District employees.
- In the first quarter of Fiscal Year 2023-24, the Safety Department enhanced the existing defensive driving course to include a more focused training on vehicle backing safety which includes classroom training and practical field training.
- The safety staff created a new committee consisting of employees from all Field Stations to improve Lockout-Tagout procedures and standards.
- In the first quarter of Fiscal Year 2023-24, the Safety Department provided the Federal Department of Transportation (DOT)-required Reasonable Suspicion Drug Testing Training for new and existing DOT Supervisors.
- During the first quarter of Fiscal Year 2023-24, Risk Management staff provided education and training to all District departments concerning the timely early reporting of all accidents within 24 hours of the accident. As result, the departments are now reporting accidents within 24 hours 90% of the time on average. This ultimately translates to a reduction in overall claims cost and allows the Safety staff to instantly address safety issues.
- For Fiscal Year 2023-24, Safety staff have goals of training 1,100 employees in the District's safety training programs, improving the automated accident reporting system, executing sound claims management practices, maintaining self-insurance Experience Modification Rating to 1.00 or less, and maintaining timely accident reporting score at 90 % or better.
- For Fiscal Year 2023-24, HR staff conducted benefits open enrollment and completed the processing of benefit elections for all employees and retirees. The District is able to offer employees and retirees the same level of healthcare insurance coverage with no change in premiums.
- Through the Cigna Health and Wellness program, the District established three new lactation and wellness rooms in the first quarter of Fiscal Year 2023-24. These rooms

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are designed to promote both physical and mental wellness and comply with the recently enacted legislative mandate.

- During first quarter of Fiscal Year 2023-24, as part of the Health and Wellness initiative to promote early detection of serious health conditions, the following was offered on-site at several District offices: Derma Scans, biometrics screenings, angio screens, vaccinations, and mammography. The diagnostics testing will continue during the remainder of Fiscal Year 2023-24 along with webinars and events promoting nutrition, stress management, mental health, cardiovascular health, and weight loss.
- A Custom Payroll Audit Report was developed in the first quarter Fiscal Year 2023-24. The tight integration between Benefits & Payroll Administration, coupled with limited resources, necessitated a custom audit report which staff can use to audit biweekly payroll results in a wholistic, timely and more efficient manner. This audit report allows the team to identify and correct issues sooner and frees up time to focus on more critical processes.
- The Benefits open enrollment inbound interface file has been enhanced to reduce errors and generate a quick turnaround. Between the modifications to the program and the creation of the new custom payroll audit report, staff hours will be reduced with a productivity gain for this effort.
- In the second quarter of Fiscal Year 2023-24, the goal is to implement the Payroll Control Center. This system will identify errors and correct them prior to processing payroll. This will facilitate a more efficient payroll process.
- During Fiscal Year 2023-24, HR has a goal to implement a customized report in the Business Warehouse system to support the District's monthly Cigna Life/Disabilities billing.
- In Fiscal Year 2023-24, there is a plan to implement an electronic scanning process for the active employees benefit files. This electronic filing system will create efficiencies by reducing the staff time, offsite storage and reducing paper.
- As of the first quarter of Fiscal Year 2023-24, there have been 22 external hires. As part of recruiting outreach efforts, Human Resource staff along with District hiring managers participated in two local job fairs sponsored by Career Source in October and November 2023.
- During Fiscal Year 2023-24, the HR team has plans to enhance the District's current Internship program by implementing a more comprehensive summer internship program. The overall goal of this program is to increase bench strength, from the ground up, in key career fields.
- The District's mentoring program was reinstituted to increase employee engagement and development.

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- Continue to provide a robust offering of training webinars and in-person courses to employees while minimizing the costs by supplying in-house, customized training based on specific needs. Topics include software training, Safety, Human Resources topics, Engineering continuing education, Science, Emergency Management, Teambuilding, and Supervisory. Additionally, staff provided closed-captioned recorded sessions for increased accessibility.

Finance Bureau

- The Finance Bureau has coordinated and spearheaded the four-year-plus effort of obtaining reimbursement funding from the Federal Emergency Management Agency (FEMA) as well as the Florida Department of Emergency Management (FDEM) related to Hurricane Irma. The District has received over \$22 million thus far and has additional claims that approximate \$156,000, which is currently being reviewed by these agencies. In addition to Irma, the Finance Bureau has submitted a formal Request for Public Assistance for the following events: Hurricane Dorian (declared 8/2019), COVID-19 (3/2020), and Hurricane Ian (09/2022). The Finance Bureau continually pursues every legal opportunity to maximize FEMA reimbursement funding and satisfies formal (as well as informal) FEMA/FDEM requests for additional information in a timely manner.
- District's yield on investments continues to exceed the Merrill Lynch 1-3 Year Index.
- Asset Management - Fiscal Year 2023-24 Annual Physical Asset Inventory expected to be greater than 98 percent find rate. Anticipate processing greater than 1,000 units for disposal with the majority being sold via online auction. Sold approximately \$50,000 of surplus assets via online auction. Revenue from sales of surplus assets is projected to be greater than \$250,000 after a strong prior fiscal year auction sales of nearly \$500,000.
- Implemented GASB 96 and continued with the deployment of the GASB 87 Contract Data Collection for the District – Contract reviews, Documentation, and Personnel training. District staff has reviewed more than 250 contracts for initial classification and compliance with both GASB standards.
- Annual Comprehensive Financial Report (ACFR) – The District will issue the ACFR on time and will receive a “clean” opinion from the external auditors with respect to financial reporting, federal and state grant accounting, and internal controls. The Finance Bureau is expected to earn the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 35th consecutive year.

Budget Bureau

- Coordinated and developed the Fiscal Year 2024-25 Preliminary Budget; the Fiscal Year 2024-25 Tentative Budget will be submitted to the Governor and members of the Legislature by August 1st, in compliance with Section 373.536, Florida Statutes.

III. BUDGET HIGHLIGHTS

- Updated the five-year reserve allocation plan for the Fiscal Year 2024-25 Preliminary Budget, identifying funds from accumulated reserves to implement the priorities of the Governing Board in support of critical water resource projects.
- In December 2023, received the Compliance Certification of Truth in Millage (TRIM) submittal from the Florida Department of Revenue for the Fiscal Year 2023-24 Budget.
- Coordinated the update of future cost estimates for New Works (New projects that have completed construction and the operations and maintenance of that new infrastructure) of the District for water management systems operations.
- Updated the 5-year forecast and presented the Fiscal Year 2024-25 Preliminary Budget.
- Provided Project Controls support to District Project Managers within the System Applications and Products (SAP) Project System module. The District uses the Project System module as the system of record for project expenditures and manpower requirements. This includes project creation and requirements for approval, project status, and performance reporting, support of Project System and Plant Maintenance integration, and project closeout.
- Provided direct support to Field Operations & Land Management Division to manage SAP Plant Maintenance master data quality improvement efforts for the District's maintenance of flood control and fleet operations. Efforts focus on a communication plan between field station planner/schedulers, Plant Maintenance activity type standards, and historical analysis/reporting tools development to improve SAP master data quality necessary to make Plant Maintenance the system of record for operations and maintenance expenditures.
- The 2024-2029 Strategic Plan was submitted and accepted by the Governing Board at the December 2023 meeting. As part of the District's annual business cycle in the development of the 2024 Strategic Plan, the 2023 Strategic Plan Strategic Priorities were reviewed by the Executive Team, and related Success Indicators were updated as necessary to reflect the current business needs of the District and environmental priorities for all stakeholders.
- Participated in meetings with a FEMA representative to provide required reports and back-up documents for Hurricane Ian and Broward Flooding event reimbursement requests.

Procurement Bureau

- Procurement opened eleven solicitations and released eight new solicitations during the first quarter of Fiscal Year 2023-24. Among the most notable solicitations during the first quarter includes, a Request for Proposals (RFP) for Professional Engineering Services for Restoration and Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Projects, a Request for Bids (RFB) for the CEPP EAA Canal Conveyance Improvement North New River project, an RFB for the Biscayne Bay Coastal Wetlands Cutler Flow Way Phase 2 project, an RFB for the L-28 Culvert Structures S-229A, S-

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229B and S-229C project, a Design/Build project for a Flight Operations Center Project and an RFP for Ecological and Environmental Scientific and Technology Support Services. Additional solicitations for construction and other contractual services will be released during the remaining three quarters of this fiscal year, that includes an RFP for Professional Engineering Services for Gravity Control Structures, an RFP for Monitoring Services for the Water Retention and Nutrient Load Reduction Projects (NE PES 1 & 2, NE PPP, Water Farming, FRESP, NEWRNLRP), an RFB Canal/Levee Refurbishment and Low Hazard Impoundment, an RFB for Ground Applications Services, an RFB for STA 2 Cell 8 Improvements, an RFB for CEPP EAA STA A2 Construction Village, an RFB for C23/24 Reservoir Package 1 and an RFB Corbett Levee Phase 2.

- Currently, there are 15 active Price Agreements being used for the purchase of various commodities. It is expected that 11 will be resolicited or secured during the existing fiscal year through a competitive process with pre-determined pricing for added cost savings. Price agreements will be generated to obtain Herbicides, Adjuvants and Algaecides for ground application and aerial spraying services; bulk oil, welding gas and bottled water services will also be acquired.
- Procurement issued over 1,500 Purchase Orders during the first quarter of the fiscal year for various goods and services required to support District operations. It is projected that over 6,000 Purchase Orders will be issued by the end of this fiscal year.
- Forty-one new contracts were executed in the first quarter of this fiscal year. Over 160 work orders were also executed for continuing services such as professional engineering services, environmental risk assessment, ground application services, ecological and environmental scientific support services, and slope mowing services. The District currently has over 820 active contracts.
- Procurement processed 81 new vendor registration applications. All applications are reviewed for completeness, including validation of the firm's legal name, federal tax identification number and active status with the State of Florida or its home state. The vendor database is maintained to ensure the availability of firms by industry classification or material code. It is expected that another 600 vendors will be registered by the end of the fiscal year.
- The District's Small Business Enterprise (SBE) Program continues to help small businesses expand through purchasing and contract opportunities. The District paid over \$6 million dollars directly to SBE primes during the first quarter of the fiscal year and over \$17 million dollars to SBE subcontractors in the first quarter of this fiscal year. Currently, there are over 630 small businesses certified by the District pursuant to the District's SBE Rule, Chapter 40E-7, Florida Administrative Code. Procurement staff also participated in an outreach event, to promote the District's mission, the SBE program, and how to do business with the District.

Information Technology

- Upgraded the auditorium's aging camera equipment and add new features improving the support for governing board meetings and other events held in the auditorium.

III. BUDGET HIGHLIGHTS

- Upgraded Oracle databases to 19c, Application Programming Interface (API) software Mulesoft to Mule 4 and numerous web applications to modernize the District's security posture.
- Improved IT incident response procedures for security and web applications.
- Deliver additional automated Resilience Trend Metrics via the Resilience Metrics Hub including Evaporation and Water Quality trends.
- Deliver improvements to DBHYDRO Insights with new features such as a Systems Lens which will provide summarized information on the overall health of the District's water management system.
- Replace the legacy Oracle Forms Vegetation Management System with modern Business Process Management (PEGA) technology.
- Complete the Water User Regulation replacement effort including the permit modification, renewal process and the compliance modules.
- Upgrade District conference rooms with new large screen displays, presentation computers, and audio/video equipment to support Microsoft Teams and Zoom meetings.
- Complete the microwave radio upgrade project. This upgrade significantly improves field system communications and provides highly available bandwidth to support SCADA (Supervisory Data Acquisition and Control) and Enterprise desktop computer connectivity.
- Increase virtual desktop capacity and performance, added backup storage capacity, provided high-power servers for modeling, and continually address security vulnerabilities. These infrastructure improvements support work from home and provide powerful workstations for geospatial professionals working with high graphics and 3D applications.
- Expanding the enterprise data storage system with more capacity to support the District's increasing need to store electronic documents.
- Continue End-of-Life replacement activities for District security appliances, network, and data center infrastructure.

Office of the General Counsel

- Defended the issuance of an Environmental Resource Permit and a Consumptive Use Permit to the Florida Department of Transportation and Palm Beach County to expand State Road 7 in West Palm Beach. The Office of Counsel appeared before the Division of Administrative Hearings in a 3-week hearing in October and November to defend the District's decision. The hearing is continued to April 2024 for an additional 4 weeks.
- Assisted District Staff in negotiating and drafting an amendment to an operating agreement for the construction and operation of a large water supply reservoir to store

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extra water that would otherwise go to tide and provide that water to serve as additional water supply for residents in Palm Beach, Broward, and Miami-Dade counties.

- Assisted water managers and regulatory staff in negotiating and drafting a coordination agreement with other water management districts to ensure the highest levels of coordination and efficiency before, during, and after major storm events.
- Negotiated and drafted memorandums from the Principals of a Federal Consent Decree to the decree's Technical Oversight Committee members to provide instruction and guidance on complying with the decree.
- Assisted Ecosystems Restoration staff with negotiating and drafting project partnership agreements with the U.S. Army Corps of Engineers for construction and operation of CERP projects.
- Drafted an order addressing a Petition for Declaratory Statement. The Office of Counsel will make its recommendation on the order to the Governing Board at its December 14, 2023, business meeting. The order will be issued after a vote from the Board.
- Assisting staff in negotiating and drafting amendments to the Seminole Tribe of Florida Criteria Manual for its water supply entitlement.
- Assisted enforcement staff with negotiating and drafting consent orders to bring violators into compliance and collect penalties and fees for violations of Chapter 373, Florida Statutes.
- Assisted and will continue to assist Real Estate with requests to release District land interests, including evaluating the property's value and the District's current and future needs.
- Represented the District regarding various third-party subpoenas served on District personnel in their official capacity.
- Filed an amicus brief on behalf of the District in a federal case.
- Issued an Administrative Complaint and Order for Corrective Action against connected business entities with multiple violations on multiple properties in Miami-Dade County, including unauthorized dredging and filling in wetlands and unauthorized construction and operation of works. Filed an injunction in circuit court against the same entities for the violations, which will be heard by the court in 2024.
- Issued an Administrative Complaint and Order for Corrective Action against a business with ongoing violations in Miami-Dade County, including unauthorized dredging and filling in wetlands and unauthorized construction and operation of works. Office of Counsel will be filing an injunction to enforce the Administrative Complaint and Order for Corrective Actions in circuit court.

III. BUDGET HIGHLIGHTS

- Filed a brief defending against an appeal of the District's final order upholding its decision to deny an application to modify a permit and take enforcement actions against a mitigation bank that is out of compliance with its permit. The Office of Counsel will participate in oral argument on the briefs on January 5, 2024.

Inspector General

- Completed several audit and review projects.
- Completed quarterly Audit Recommendations Follow-Up reports.
- Prepared Fiscal Year 2023-24 Audit Plan and Long-Term Audit Plan for Fiscal Years 2025-2029 for presentation to Audit and Finance Committee for approval.
- Preparing Inspector General Annual Report for the fiscal year ended September 30, 2023, that is provided to the Governing Board.
- Coordinating annual financial statement audit with external accounting firm for the fiscal year ended September 30, 2023.
- Addressed two investigation complaints.
- Investigate all future complaints regarding allegation of fraud, waste, mismanagement, misconduct, and other abuses in the District.
- Complete other projects and administrative activities per the annual audit plan.

Efficiencies

The District continues to evaluate programs to increase efficiency and effectiveness and maximize the use of funds spent on protecting and improving the state of Florida's water resources.

1.0 Water Resources Planning and Monitoring

- The Water Quality Bureau continued implementation and outreach associated with the process for providing review and support on requests for water quality monitoring, laboratory analyses, and other bureau support services resulting in improved resource planning and customer service, more comprehensive quality assurance and well-developed data management plans. The entire process is managed by the Environmental Monitoring Review Team (EMRT) which has been restructured to integrate cross-disciplinary expertise for better support of District programs and projects. Working with the CERP Quality Assurance Oversight Team, the EMRT has effectively incorporated Corps' CERP project specific requests such as the Picayune Strand Restoration Project (PSRP), CEPP South, and ASR Program, leading to optimized water quality monitoring efforts and documentation processes. During the first quarter, EMRT received five monitoring projects, approved nine projects including eight monitoring reductions.

III. BUDGET HIGHLIGHTS

- The Water Quality Bureau continued optimizing the use of Microsoft Planner and Teams to track and collaborate for the editing and production process for all SFER volumes across the District to improve collaboration and provide the real-time status of all activities associated with this effort.
- The Water Quality Bureau established a central learning hub within the Water Resources Division known as Tech Connect to facilitate the sharing and development of expertise in Microsoft and other technological tools from the District Staff Experts. The team conducted brief surveys to ascertain the requirements of the staff and created a specialized Knowledge Base SharePoint webpage to support the training program. During the first quarter, monthly meetings were well-attended, with over 50 staff members participating in discussions on a variety of topics, including the Nutrient Load Program, statistical computing with R and R Studio, and techniques for retrieving DBHYDRO data using Microsoft Access and Excel.
- Streamlined BGA reporting for daily surveys, treatment applications and treatment sampling efforts which resulted in more efficient ways to retrieve and summarize BGA data.
- The Water Quality Bureau implemented a 3-year, multi-firm workorder contract for water quality collection and staff augmentation to support monitoring for new restoration projects. The 3-year work order contracts have two 1-year renewal options.
- The District Laboratory continues to improve efficiencies by optimizing workflows, developing new robust analytical methods, creating a new Quality Assurance position that realigned staff to address production bottlenecks, updating LIMS batch rules, streamlining external laboratory fish toxicant analysis by utilizing only one certified laboratory, and coordinating annual field filter supply purchases to maintain operational continuity. The District Laboratory is further improving efficiencies by replacing antiquated instruments with new equipment, such as FIAlyzer-FLEX, Inductively Coupled Plasma Emission Mass Spectrometer (ICP-MS) and Liquid Chromatograph with tandem Mass Spectrometer (LC-MSMS), which will provide lower detection limits for some analytes and increase the overall analytical capabilities of the lab.
- Optimization of the expanded monitoring network in the Northern Everglades is ongoing. Stations with lower numbers of samples are routinely reviewed to determine if there are ongoing issues that make sample collection difficult, and steps are taken to rectify the issue or relocate to a different site that provides needed data.

2.0 Land Acquisition, Restoration, and Public Works

- Designed, built, and maintained a database to efficiently hold project data submitted by service providers for NEEPP projects. This database is updated regularly and provides a central location where data of various types and frequencies can be stored, quality reviewed, and used for project analysis and reporting. Custom scripts can be written to quickly access and summarize important aspects of each project (e.g., recent conditions or annual performance) to address project-related questions.

III. BUDGET HIGHLIGHTS

- Working on developing a new Stage-Storage Relationship (SSR) tool for the development of project stage-storage relationships. The SSR is one of the key analysis components in determining the hydrological benefit of any project. The new SSR tool is built on more current software and allows the user flexibility in both analysis of project basins and in the selection of GIS data sources. This tool will be very useful to help review current agency projects and assess future proposed projects.
- Successfully contracted with USACE for a dedicated reviewer position under WRDA 214 funding agreement to process the District's permits, which will help expedite Department of the Army (DA) Permits. In addition, the USACE dedicated reviewer will complete National Environmental Policy Act (NEPA) evaluations for those projects that don't require a DA permit but need a NEPA evaluation to obtain a Section 408 approval. This will benefit the District greatly in reducing permitting timeframes and avoid construction delays.
- ***3.0 Operation and Maintenance of Lands and Works***
- The Land Resources Bureau continued to manage the District volunteer program which is expected to provide 4,366 hours of volunteer time performing functions such as waterway clean-ups, trail maintenance, campground host activities, and environmental education programs by the end of Quarter 1. This program will provide in-kind services valued at \$128,404 at the standard volunteer rate of \$29.41 per hour.
- The Land Resources Bureau continued management of the District's Ft. Basinger Gopher Tortoise Recipient site. The bureau provided an approximate savings of \$12,000 to the District in Quarter 1 by relocating tortoises from District project land sites to the Ft. Basinger Gopher Tortoise Recipient site (the cost would have been \$6,000 per tortoise if this had been outsourced).
- The Land Resources Bureau secured \$950,052 from Natural Resources Conservation Service and \$683,453 from FWC's Invasive Plant Management Section to control invasive plant species on District's conservation lands.
- The Land Resources Bureau received funding for \$300,000 grant from FWC Aquatic Habitat Restoration and Enhancement program for Cypress Creek Wetland Restoration Project to be utilize over the next 2 years.
- The Land Resources Bureau received funding for \$239,984 grant from the North American Wetlands Conservation Act for the Rolling Meadows hydrological improvements project to be utilized over the next 3 years.
- The Land Resources Bureau received funding for \$713,364 grant from the North American Wetlands Conservation Act for the Cypress Lake (KCOL) hydrological improvements project to be utilized over the next 3 years.

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- The Land Resources Bureau initiated approval for a \$1,000,000 grant from the North American Wetlands Conservation Act for hydrological improvements and runoff reductions in the northern portion of DuPuis Management Area.
- The Land Resources Bureau received a \$638,650 grant from the Florida Forest Service for the purchase of fire equipment, the creation of fire breaks, and support of the aerial fire program on District lands and Lake Okeechobee.

6.0 District Management & Administration

- To create greater efficiency in retiree billing, the retiree monthly billing process has been outsourced beginning in July 2023. Outsourcing this process will eliminate the time staff in HR, Finance, and the mailroom spend on this process and the time to focus on other job responsibilities. The transition is expected to be completed during the second quarter of Fiscal Year 2023-24.
- Since 2018 Benefits staff had to enter benefit changes in two systems, the SAP system and BenteK, the benefits administration system. During the first quarter of Fiscal Year 2023-24 the two systems have been decoupled, which eliminates the double entry and creates a more efficient process. Changing the configuration to allow enrollment in Health & Insurance Plans in SAP has made a significant difference by removing bottlenecks and inefficient use of time. This change will considerably help reduce the errors in the Open Enrollment inbound file. In addition, the output associated with the Benefits Open Enrollment systems interface file has had issues for several years and correcting the errors had to be completed manually. The file was modified by a technical expert tested and implemented successfully.
- During Fiscal Year FY2023-24, focus on the automation of the District's hiring and onboarding tools (i.e., BrassRing software). This automation effort is for making both the HR use of the tool more efficient as well as enhancing the external user's experience during the SFWMD hiring process.
- Developed an SAP role review tool that provides a simple report for managers to review roles assigned to their personnel. This simplifies performing the annual review for the SAP system's separation of duty business requirement.
- Implementing a new Payroll Control Center (PCC) into the District's SAP S/4 HANA (High performant ANalytic Appliance) system will bring numerous benefits to HR daily efficiency. PCC will bring enhanced efficiency in payroll processing by automating numerous payroll tasks and reducing manual efforts within the system. PCC brings dashboards into the hands of the HR staff that offer real-time insights into payroll data, enabling better monitoring and control over the entire payroll process. PCC facilitates compliance with legal and regulatory requirements by incorporating the latest updates and changes in payroll legislation. This not only ensures accurate payroll calculations, but also helps in mitigating compliance risks toward taxes and benefits processing.

III. BUDGET HIGHLIGHTS

B. Goals, Objectives, and Priorities

Chapter 373, 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's objective in developing its budget is ensuring South Florida taxpayers receive efficient and effective customer service and protect the region's water resources. To that end, the District's available resources in the Fiscal Year 2024-25 Preliminary Budget are allocated to continue the advancement of the 29 Key Everglades Restoration Projects identified in Governor DeSantis' Executive Order 19-12 - *Achieving More Now for Florida's Environment* and the implementation his historic Executive Order 23-06 - *Achieving Even More Now for Florida's Environment*, in addition to ensuring support of key activities within its core mission: restoration of water resources and ecosystems, flood protection, water supply and natural systems / water quality.

The Strategic Plan is a key component of the District's integrated business cycle. It establishes the overall policy direction and strategic priorities set by the Governing Board to carry out the agency's core mission responsibilities. Serving as the agency blueprint for long-term planning and implementation, the Strategic Plan provides overarching guidance in development of the annual budget and work plan and the success indicators used for measuring progress.

The District has developed and the Governing Board has approved the Fiscal Year 2024-29 Strategic Plan, which is available online at <https://www.sfwmd.gov/who-we-are/strategic-plan>. This Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below:

1. Restoration of Water Resources and Ecosystems (Water Quality/Natural Systems): Safeguarding and Restoring South Florida's Delicate Ecosystem.
2. Flood Protection: Protecting South Florida's Communities from Flooding, Ensuring and Managing Water Flow.
3. Water Supply: Ensuring Water for South Florida's Communities.
4. Public Engagement & Administration: Delivering Efficient and Cost-Effective Services on Behalf of South Florida Citizens.

III. BUDGET HIGHLIGHTS

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2024-25 Preliminary Budget
<p><u>Restoration of Water Resources and Ecosystems (Natural Systems / Water Quality):</u> Expediting restoration results in the Everglades by:</p>	<ul style="list-style-type: none"> • Advancing the projects identified by Governor DeSantis • Maximizing use of available water storage features, such as reservoirs and flow equalization basins (FEBs) • Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the likelihood of harmful algal blooms • Managing invasive exotic and nuisance vegetation species • Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem restoration goals 	\$906,410,609
<p><u>Flood Protection:</u> Refurbishing, replacing, improving and managing the components of our water management system by:</p>	<ul style="list-style-type: none"> • Implementing flood protection infrastructure refurbishment projects • Incorporating new works into water management system operations • Assessing and operating the water management system to meet flood protection and water supply needs into the future considering sea level rise and the impacts of a changing climate • Coordinating with the U.S. Army Corps of Engineers on infrastructure inspections and results • Coordinating with state/federal partners and assisting local governments to maintain the level of flood protection • Optimizing infrastructure maintenance by adhering to, or exceeding, industry standards and best management practices • Assessing sea level rise and changing weather patterns to determine impacts of future conditions on the District's mission • Advancing adaptation strategies and infrastructure investments, in coordination with local, regional, State and Federal partners to continue to increase resiliency of its flood protection system and other mission critical services 	\$284,809,731
<p><u>Water Supply:</u> Meeting the water needs of the environment and preparing for current and future demands of water users by:</p>	<ul style="list-style-type: none"> • Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders and the public • Planning for region's water resource needs with consideration of climate change and sea level rise challenges • Encouraging development of alternative water supply projects to diversify water supply • Encouraging development of alternative water supply projects to diversify water supply • Promoting water conservation measures • Utilizing regulatory permitting and compliance authority • Using water reservation and minimum flow and level authority to protect water for natural systems 	\$325,575,744
<p><u>Public Engagement & Administration:</u> Ensuring South Florida taxpayers receive efficient and effective customer service by:</p>	<ul style="list-style-type: none"> • Focusing resources on core functions, minimizing administrative costs and measuring performance • Ensuring accountability, transparency and public involvement in agency decisions • Employing and developing a high-quality, diverse workforce 	\$42,024,764

III. BUDGET HIGHLIGHTS

C. Budget Summary

1. Overview

a. Standard Overview

The Fiscal Year 2024-25 Preliminary Budget demonstrates the District's commitment to protecting and restoring Florida's water resources. The District proposes to continue to focus on mission critical areas, Everglades Restoration, completing District projects, including Alternative Water Supply (AWS) projects, and funding capital investment in the region. This budget furthers the Governor's priorities, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, and water restoration activities.

The Fiscal Year 2024-25 Preliminary Budget is \$1,588,820,848 compared to \$1,226,876,797 for the Fiscal Year 2023-24 Adopted Budget, an increase of \$331,944,051. This increase is primarily due to increases for Federal FEMA BRIC Grant awards and potential State Appropriations in support of Everglades Restoration, the Operations and Maintenance Capital Refurbishment and Resiliency programs.

The District's largest revenue sources are state sources \$944,760,774, ad valorem property taxes \$346,376,907 and prior years' fund balance \$75,893,405.

The Fiscal Year 2024-25 Preliminary Budget includes \$346,376,907 of ad valorem property tax revenue. This estimated ad valorem revenue is based on maintaining the current year millage rates. Estimated ad valorem revenues are \$346,376,907 (22.2 percent) of total projected revenue sources, compared to \$330,554,547 (26.9 percent) of the Fiscal Year 2023-24 Adopted Budget.

Total anticipated state sources in the Fiscal Year 2024-25 Preliminary Budget are \$944,760,774 (60.6 percent) and the total estimated federal sources are \$116,394,954 (7.5 percent). In the Fiscal Year 2023-24 Adopted Budget, the total state sources are \$742,170,846 (60.5 percent) and the federal sources are \$11,939,796 (1 percent).

The revenue sources that make up the remaining portion of the Fiscal Year 2024-25 Preliminary Budget are agricultural privilege taxes, permit fees, local revenues, and other sources for \$75,394,808 which represents 4.8 percent of the total budget, compared to the \$62,427,173 or 5.1 percent of the Fiscal Year 2023-24 Adopted Budget for the same revenue sources.

Fund balance of \$75,893,405 makes up 4.9 percent of the Fiscal Year 2024-25 Preliminary Budget compared to \$79,784,435 in the Fiscal Year 2023-24 Adopted Budget which represents 6.5 percent.

In accordance with 373.535, F.S., the District is submitting this Fiscal Year 2024-25 Preliminary Budget for legislative review on January 12, 2024. The table in section 8, Major Use of Funds Variance provides a programmatic comparison of the Fiscal Year 2023-24 Adopted Budget to the Fiscal Year 2024-25 Preliminary Budget. The table on the following page provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the Fiscal Year 2023-24 Adopted Budget to the Fiscal Year 2024-25 Preliminary Budget.

III. BUDGET HIGHLIGHTS

C. Budget Summary

2. *Adequacy of Fiscal Resources*

Evaluation of Fiscal Resources Over a Five-Year Horizon:

The evaluation of fiscal resources over a five-year span is required to ensure sustainable funding for all 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 AORs.

The District's Fiscal Year 2024-25 Preliminary Budget of \$1,588,820,848 and five-year horizon is focused on ongoing progress in environmental restoration and water resource projects throughout South Florida, funded mostly by state appropriations, while ensuring the District continues to deliver on its mission-critical responsibilities, strategic priorities of natural systems, water quality, flood control, and water supply. The District will continue to align available Everglades Restoration state appropriated sources to focus support of the implementation of Governor Ron DeSantis' historic Executive Order 23-06, *Achieving Even More Now for Florida's Environment*. District ad valorem will continue to support the operations and maintenance (O&M) of new Everglades Restoration projects, to receive full benefit to the environment, as they are completed and recurring operational expenses such as the rehabilitation of the aging flood control infrastructure.

As illustrated in the long-term funding plan graph presented later in this section, over the next five-years, the District's reserve balances have been dedicated to cover expenses aligned with the restricted usage of those fund balances. Per District policy, an Economic Stabilization Fund in the amount of at least \$60,000,000 in the aggregate within all ad valorem governmental funds is to be categorized as reserves and be included in the District budget each year. The Economic Stabilization Fund is to address unforeseen events and emergencies and to meet unexpected demand in service delivery costs or expenditure increases after budget adoption. If the Economic Stabilization Fund is used, based on an emergency declaration by the Governor of Florida or the President of the United States or Board approval, per District policy the amount must be paid back. Currently, the District has a balance of \$58,980,522 set aside for the Economic Stabilization Fund. Within the Fiscal Year 2022-23, the District used funds from the Economic Stabilization in support of Hurricane Ian expenditures. The Economic Stabilization Fund will remain at the current balance, until the remaining reimbursements has been processed by FEMA or FDEM or directed by the Board differently. The Emergency Stabilization fund will be fully paid back in accordance to policy.

The long-term graph includes forecasted new operational expenses related to Everglades Restoration projects being completed, operational increases such as fuel, electricity, health insurance, FRS, aging infrastructure and backlog maintenance, and coastal resiliency projects effected by sea level rise.

III. BUDGET HIGHLIGHTS

District Revenue Sources:

Ad Valorem Tax Revenue

The District continues the commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of South Florida taxpayer investments. The Fiscal Year 2024-25 Preliminary Budget estimates \$346,376,907 in ad valorem property tax revenue, which is \$15,822,360 more than the Fiscal Year 2023-24 Adopted revenue of \$330,554,547. The estimated increase is a result of maintaining the current year millage rate to ensure mission critical functions continue and to support operations of new infrastructure.

The District's work is achieved through ad valorem revenues and continued support from the Florida Legislature through state appropriations. The District also relies on federal and local funding sources, reserve balances, fees, investment earnings, and agricultural privilege taxes to deliver the current level of service to our customers.

State Revenue Sources

The District's Fiscal Year 2024-25 Preliminary Budget contains \$944,760,774 in anticipated state revenue sources. Everglades Restoration appropriations at \$740,516,213 being the largest source of anticipated state revenues from the 2024 Legislative Session to continue multi-year planning, design, and construction of Everglades Restoration projects such as: Comprehensive Everglades Restoration Plan (CERP), Northern Everglades & Estuaries Protection Program (NEEPP) projects, and Dispersed Water Management.

Anticipated state revenues, including potential grants, that the District has included are: \$124,217,251 to cover costs associated with aging C&SF infrastructure and Coastal Resiliency, \$42,250,000 for water quality projects, \$22,000,000 for Alternative Water Supply Program, \$2,250,000 for CERP RECOVER and monitoring at S-333, \$500,000 for Blue Green Algae, as well as \$7,003,077 from Florida Fish and Wildlife Conservation Commission for vegetation management. The District maintained the same level funding to support recurring Northern Everglades expanded monitoring \$1,400,000, \$2,350,000 for land management, \$263,000 Everglades, and Snook (IRL) License Tag, and \$750,000 from FDACS for prescribed burns.

Future state revenue source requests are consistent to support multi-year restoration projects such as CERP in accordance with the integrated delivery schedule, dispersed water management recurring operational requirements, and Northern Everglades. The Everglades Restoration project expenses are classified as a recurring expense over this five-year horizon in support of the Governor's Executive Order 23-06. The revenue to offset the expenses are classified as recurring and non-recurring in accordance with the GAA.

Future expenses for expanded monitoring, land management, dispersed water management operations, aging C&SF infrastructure, Coastal Resiliency, and Florida Fish and Wildlife Conservation Commission for exotic and aquatic plant control are classified as recurring expenses and offset by recurring and non-recurring state revenues in accordance with the GAA. These state sources aid in covering recurring expenses that would otherwise require funding from ad valorem taxes.

III. BUDGET HIGHLIGHTS

The District works cooperatively with DEP prior to the Legislative Session to provide the upcoming multi-year project needs through a legislative budget request as well as with Florida Fish and Wildlife to identify upcoming exotic and aquatic plant control work plan tasks. The District's funding requests to the Florida Legislature support continued commitment to the District's mission. The District's Preliminary budget assumptions for state revenues will be adjusted for the Tentative budget based on the 2024 Legislative Session.

Other Revenue Sources

Other sources include non-ad valorem agricultural privilege taxes, environmental resource, water use, compliance and right-of-way permit fees, lease revenue, investment earnings, local and federal sources, release of reservations funds, department charges self-insurance and health insurance, and surplus sale of District property.

Accumulated Unaudited Fund Balance

The District's Fiscal Year 2022-23 financials (prior year) are unaudited. The District's projected unaudited prior year fund balance is \$75,151,785 of which \$24,480,595 is non-spendable, \$130,765,097 restricted, \$19,135,491 assigned and (\$99,229,398) unassigned. A summary of the breakdown and illustrated on the *Projected Utilization of Fund Balance Table*, is as follows:

- \$24,480,595 of projected non-spendable funds which represents the value of inventory on hand such as fuel and chemicals, and wetlands mitigation permanent fund for long term land management on specific wetland mitigation projects and bank. The non-spendable funds are not available to be used on projects and have not been included in the Long-Term Funding Graph.
- \$130,765,097 of projected Restricted fund balance and may only be used to fund expenses as defined by the source. Most of these funds are balances within the Economic Stabilization fund, Lake Belt and Wetland Mitigation funds, lease revenues on state and federally purchase lands restricting the use of the revenues accordingly, and advanced state appropriations for the EAA A-2 STA and Dispersed Water Management.
 - Estimated over \$32.4 million prior year encumbered/contractual obligations such as the EAA A-2 STA.
 - Over \$16.8 million covering Fiscal Year 2023-24 budget including adjustments prior to September 30, 2024, of projected re-budgeted funds. (Excludes \$43.2 million Economic Stabilization to avoid double counting).
 - Over \$15.1 million allocated to line items to cover expenses within the Fiscal Year 2024-25 Preliminary Budget, (excludes projected prior year encumbrance expenditures illustrated within the table to avoid double counting).
 - Over \$23.3 million remaining reserve balance is available for usage towards funding the District's future budgets in accordance with the allowable usage. Most of the balances remain within the Big Cypress Basin funds allowable for expenses within Collier County only, Lake Belt and Wetlands Mitigation funds, State and Federal lease revenue funds for future land management. (Note: These remaining fund balances are not eligible to cover the District's future year increases that are illustrated in the long-term graph. These

III. BUDGET HIGHLIGHTS

increases are for recurring operational costs associated with aging C&SF infrastructure, operations and maintenance of Everglades Restoration projects, and Coastal Resiliency projects.)

- Over \$43.2 million for the Economic Stabilization fund. Note, the balance of these funds is re-budgeted each fiscal year and assumed to remain available, unless used in accordance with policy.
- \$19,135,491 of projected Assigned Fund Balance.
 - More than \$1.6 million covering Fiscal Year 2023-24 budget for projects and land management activities, including adjustments prior to September 30, 2024, of projected re-budgeted funds. (Excludes \$15.7 million Economic Stabilization to avoid double counting).
 - Over \$1.8 million allocated to line items to cover expenses within the Fiscal Year 2024-25 Preliminary Budget.
 - Over \$15.7 million Economic Stabilization fund which is re-budgeted in each year's budget and assumed to remain available.
- (\$99,229,398) of Unassigned Fund Balance. The projected unassigned fund balances are for Deferred Revenues for Invoices Due to the District from State Revenues and Unrealized Investment Loss. This amount is negative as the expenses within the individual reimbursement funds have not been offset by revenues that are due to the District, by the end of the auditing period. These negative funds impact the bottom-line fund balance but not the balances within the individual restricted, assigned and committed funds. Unrealized Investment loss (Gains and Loss) impact the fund balance but not on a cash basis, therefore is categorized as unassigned to avoid the true cash fund balances within the restricted, assigned and committed funds.

Long-term Funding Plan

The District continues to look for efficiencies and cost saving measures. The District has also taken measures to set aside an Economic Stabilization reserve balance to use for emergency purposes. It is projected that there will be very limited, if any, assigned or committed fund balances that are available for future years budget development. Opportunities for planned usage of the remaining restricted fund balances to cover ongoing expenses that qualify based on the source of funds to help reduce the need for ad valorem funding has been forecasted within the projected utilization of fund balance schedule and long-term graph. The restricted fund balances are limited due to the sources of those available fund balances. The long-term graph includes forecasted Capital projects for Everglades Restoration, new operational expenses related to Everglades Restoration projects being completed, increased expenses to address aging infrastructure and backlogged maintenance, and coastal resiliency projects for areas effected by sea level rise.

To plan for future increases, the District has developed a financial forecast to project estimated long-term revenue and expenditures for the operations and maintenance and monitoring of newly completed restoration projects, Everglades Restoration, flood control system capital improvement, Big Cypress Basin operations, and resiliency. Although the availability of future budget years funds is limited, at any time and in accordance with Chapter 373, F.S., the District Governing Board may also change the priorities and usages of the remaining cash balances based on the source of the fund, as the 5-Year fund balance allocations are planned usages.

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE PRELIMINARY BUDGET - Fiscal Year 2024-25											
		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2024					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2023 (Unaudited)	Utilization of Fund Balance FY2023-24 (Adopted)	Other Adjustments Prior to Sept 30, 2024	Projected Total Fund Balance Sept 30, 2024	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventories	\$8,143,025	\$0	\$0	\$8,143,025	\$0	\$0	\$0	\$0	\$0	\$8,143,025
WS/WQ/FP/NS	Permanent Fund Principal (Wetlands Mitigation)	16,337,570	0	0	16,337,570						16,337,570
	NONSPENDABLE SUBTOTAL	\$24,480,595	\$0	\$0	\$24,480,595	\$0	\$0	\$0	\$0	\$0	\$24,480,595
RESTRICTED											
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	603,933	(603,933)	603,933	603,933	(603,933)	0	0	0	0	0
WS/WQ/FP/NS	Big Cypress Basin Operations - Encumbrance	1,103,136			1,103,136		0	0	0	0	1,103,136
WS/WQ/FP/NS	Big Cypress Basin Operations	7,441,700			7,441,700	(3,284,774)	(2,095,771)	0	(921,000)	(850,000)	290,155
WS/WQ/FP/NS	Debt service	336,784	(336,784)		0	0	0	0			0
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration - Encumbrance	243,738		(134,109)	109,629	(109,629)		0			0
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration	43,300			43,300		(43,300)				0
WS/WQ/NS	Florida Bay restoration	95,916	(95,916)		0		0	0			0
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management - Encumbrance	17,195,359		(6,276,480)	10,918,879	(2,800,000)	(3,395,359)	0			4,723,520
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management	32,551,598	(10,360,463)		22,191,135	(8,368,746)	(2,100,000)	(2,100,000)	(2,100,000)	(2,100,000)	5,422,389
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues) - Encumbrance	859,208		(859,208)	0	0	0	0			0
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues)	10,848,172	(3,099,604)	3,385	7,751,953	(2,819,704)	(740,205)	(740,205)	(690,335)	(270,205)	2,491,299
WS/WQ/NS	Land acquisitions and Surplus Land Sales - Encumbrance	4,970,114	0		4,970,114	0	0	0			4,970,114
WS/WQ/NS	Land acquisitions and Surplus Land Sales	307,536			307,536						307,536
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transfer to District pursuant to 375.041(3)(b)4 F.S.) - Encumbrance	8,012,359		(8,012,359)	0						0
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	2,914,457	(2,914,457)		0	0	0	0			0
WS/WQ/FP/NS	Economic Stabilization	43,237,787	(43,237,787)	43,237,787	43,237,787	0	0	0			43,237,787
	RESTRICTED SUBTOTAL	\$130,765,097	(\$60,648,944)	\$28,562,949	\$98,679,102	(\$17,986,786)	(\$8,374,635)	(\$2,840,205)	(\$3,711,335)	(\$3,220,205)	\$62,545,936
COMMITTED											
	COMMITTED SUBTOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASSIGNED											
WS/WQ/FP/NS	District (O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	865,802	(865,802)	865,802	865,802	(865,802)	0	0	0	0	0
WS/WQ/FP/NS	Land Management Activities	969,924	(969,924)	969,924	969,924	(969,924)					0
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	1,557,030	(1,557,030)		0		0	0	0		0
WS/WQ/FP/NS	Economic Stabilization	15,742,735	(15,742,735)	15,742,735	15,742,735		0	0	0	0	15,742,735
	ASSIGNED SUBTOTAL	\$19,135,491	(\$19,135,491)	\$17,578,461	\$17,578,461	(\$1,835,726)	\$0	\$0	\$0	\$0	\$15,742,735
UNASSIGNED											
	Fund Balances for Deferred Revenues for Invoices Due to the District from State Revenues + Unrealized Investment Loss	(\$99,229,398)	\$0	\$99,229,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	UNASSIGNED SUBTOTAL	(\$99,229,398)	\$0	\$99,229,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL											
		\$75,151,785	(\$79,784,435)	\$145,370,808	\$140,738,158	(\$19,822,512)	(\$8,374,635)	(\$2,840,205)	(\$3,711,335)	(\$3,220,205)	\$102,769,266
COMMENTS/NOTES: WS = Water Supply WQ = Water Quality FP = Flood Protection NS = Natural Systems											

III. BUDGET HIGHLIGHTS

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

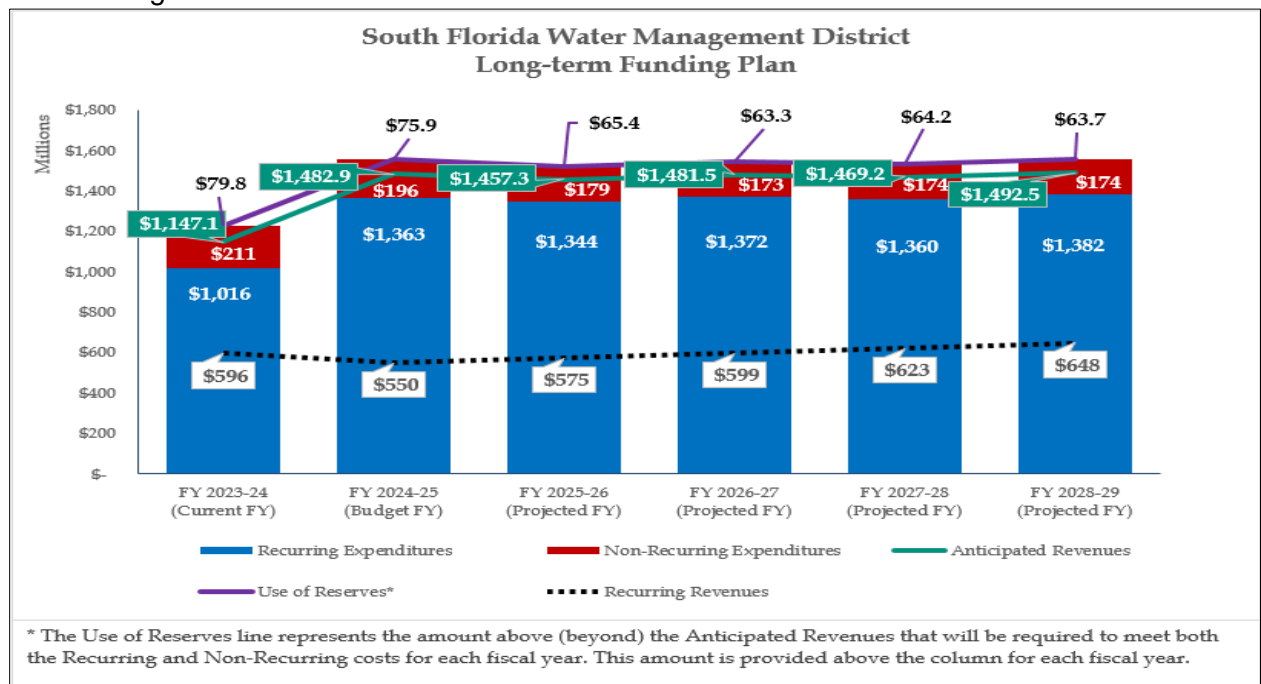
	PRELIMINARY BUDGET - Fiscal Year 2024-25	SOURCES OF FUNDS								
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL		
1.0 Water Resources Planning and Monitoring	54,748,710	953,933	-	-	-	-	-	953,933		
2.0 Land Acquisition, Restoration and Public Works	872,183,081	-	-	-	-	-	-	-		
3.0 Operation and Maintenance of Lands and Works	563,920,097	74,073,670	-	-	-	-	-	74,073,670		
4.0 Regulation	24,503,851	-	-	-	-	-	-	-		
5.0 Outreach	1,440,345	-	-	-	-	-	-	-		
6.0 District Management and Administration	42,024,764	-	-	-	-	-	-	865,802		
TOTAL	1,558,820,848	75,893,405	-	-	-	-	-	75,893,405		

	USES OF FUNDS									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	
1.0 Water Resources Planning and Monitoring	-	-	350,000	603,933	-	-	-	-	-	953,933
2.0 Land Acquisition, Restoration and Public Works	-	-	-	-	-	-	-	-	-	-
3.0 Operation and Maintenance of Lands and Works	599,442	-	600,000	7,591,467	3,200,000	3,102,239	-	-	58,980,522	74,073,670
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	865,802	-	-	-	-	-	865,802
TOTAL	599,442	-	950,000	9,061,202	3,200,000	3,102,239	-	-	58,980,522	75,893,405

III. BUDGET HIGHLIGHTS

The graph below displays the Fiscal Year 2023-24 Adopted Budget, Fiscal Year 2024-25 Preliminary Budget, and proposed expense and projected revenues through Fiscal Year 2028-29. The blue and red bars represent expenses, and the lines represent the projected revenues with the use of fund balance filling in for the revenue gap. The information in the graph below shows the rates at which fund balance (not including Non-spendable) are projected to be spent down. The current \$58,980,522 Economic Stabilization reserve, which is at a reduced amount due to usage of funds for hurricane Ian, is shown re-budgeted every year in anticipation of not having to utilize the authority. The District anticipates receiving additional hurricane Ian reimbursements and will pay the reserves back in accordance with policy. Revenue assumptions for Ad Valorem are based on maintaining the current year millage rates and EDR estimated taxable value growth. State revenues based on prior year GAA and FY2024-25 request and Federal and local revenues are adjusted based on grant terms and projected new requests. Other revenues such as non-ad valorem agricultural privilege taxes, fees, lease revenue, and investment earnings assumptions were projected according to prior year trends.

The long-term graph includes recurring expenditures such as: Everglades Restoration Projects due to the long-term commitment with USACE for CERP projects and the suite of Northern Everglades projects and Dispersed Water Management; new operational expenses related to Everglades Restoration projects being completed; O&M of the C&SF and STA's; increased expenses to address aging infrastructure; backlog maintenance; and coastal resiliency projects effected by sea level rise; regulatory programmatic expenses; and general overhead. The District has taken opportunities to reduce costs by removing non-mission critical expenses. The District has also worked to align ad valorem funded increased expenses with alternative funding sources such as investment earnings, lease revenues, permit fees, surplus sales revenues of district property, and sales of scrap metal. Non-recurring expenses include economic stabilization, one-time projects funded with state, federal and local grants and mitigation, and land management funded with lease revenue as well as mitigation balances.

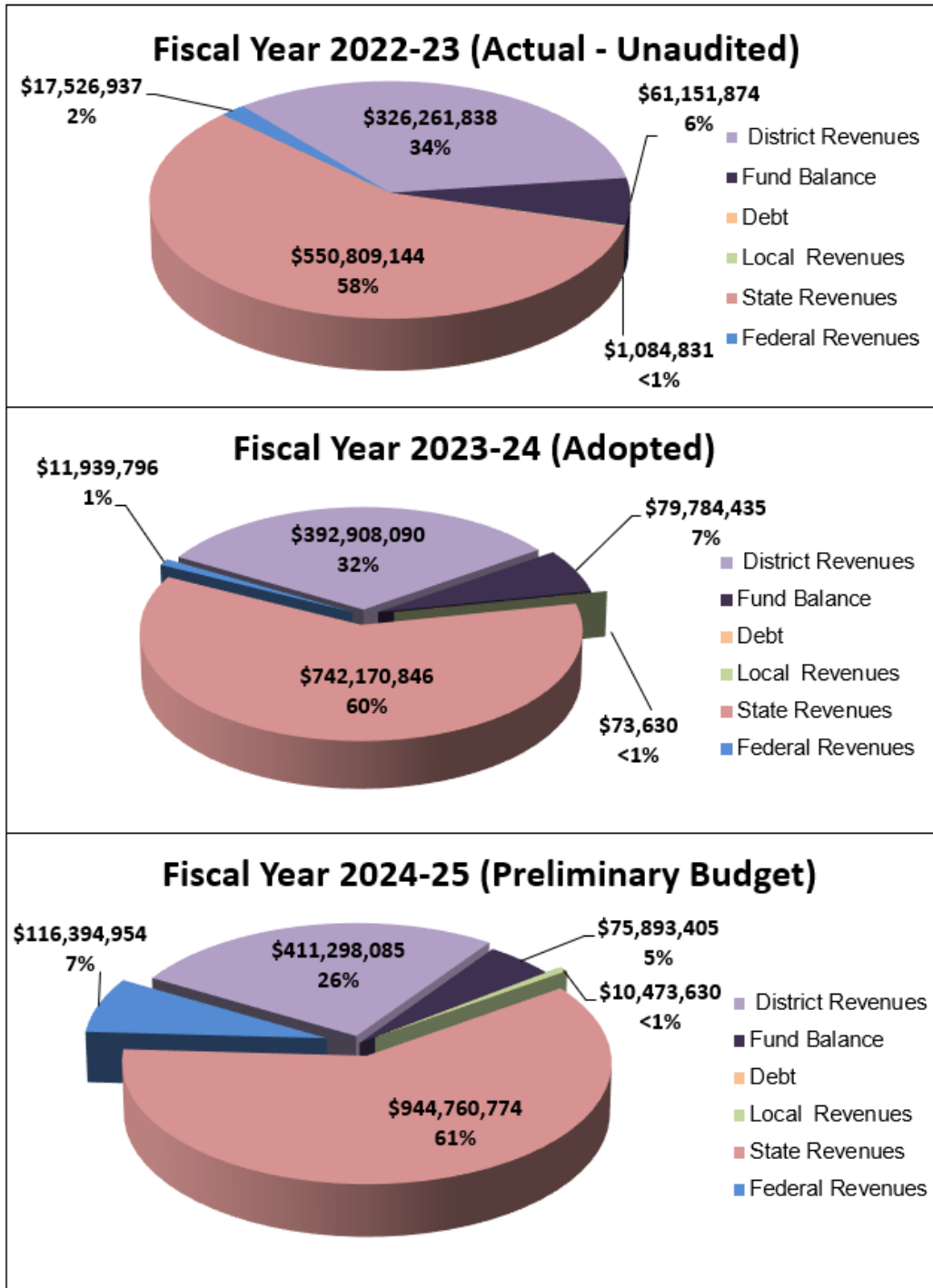


III. BUDGET HIGHLIGHTS

C. Budget Summary

3. Source of Funds Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PRELIMINARY BUDGET - Fiscal Year 2024-25
REVENUES BY SOURCE



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2022-23 (Actual - Unaudited) 2023-24 (Adopted) 2024-25 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
District Revenues	326,261,838	392,908,090	411,298,085	18,389,995	4.7%
Fund Balance	61,151,874	79,784,435	75,893,405	(3,891,030)	-4.9%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	1,084,831	73,630	10,473,630	10,400,000	14124.7%
State General Revenues	55,596,430	42,402,828	123,467,251	81,064,423	191.2%
Land Acquisition Trust Fund	484,282,962	620,359,476	732,866,213	112,506,737	18.1%
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	648,931	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	3,067,227	93,408	-	(93,408)	-100.0%
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	7,213,594	79,315,134	88,427,310	9,112,176	11.5%
Federal Revenues	17,526,937	11,839,796	116,394,954	104,555,158	883.1%
Federal through State (FDEP)	-	100,000	-	(100,000)	-100.0%
SOURCE OF FUND TOTAL	956,834,624	1,226,876,797	1,558,820,848	331,944,051	27.1%

District Revenues include:

Ad Valorem	295,886,327	330,554,547	346,376,907	15,822,360
Ag Privilege Tax	10,820,564	10,770,511	10,770,511	-
Permit & License Fees	5,526,033	3,589,000	3,589,000	-
PBA C-51 Operations	-	-	1,086,427	1,086,427
Lease/Land Management Revenue	9,593,062	5,146,718	5,033,016	(113,702)
Investment Earnings (Loss) - Include Interest	(693,404)	3,761,332	3,761,332	-
Self Insurance	-	3,184,912	3,392,159	207,247
Health Insurance	-	33,390,370	36,430,604	3,040,234
Sale of Assets	645,007	320,000	320,000	-
Sale of Surplus Lands	1,062,601	-	-	-
Penalties & Fines	559,660	209,700	209,700	-
Other Revenues	920,177	1,981,000	328,429	(1,652,571)
Mitigation Revenues	1,941,811	-	-	-

REVENUES BY SOURCE	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
District Revenues	\$326,261,838	\$392,908,090	\$411,298,085	\$18,389,995	4.7%
Fund Balance	\$61,151,874	\$79,784,435	\$75,893,405	(\$3,891,030)	-4.9%
Debt	\$0	\$0	\$0	\$0	-
Local Revenues	\$1,084,831	\$73,630	\$10,473,630	\$10,400,000	14124.7%
State Revenues	\$550,809,144	\$742,170,846	\$944,760,774	\$202,589,928	27.3%
Federal Revenues	\$17,526,937	\$11,939,796	\$116,394,954	\$104,455,158	874.8%
TOTAL	\$956,834,624	\$1,226,876,797	\$1,558,820,848	\$331,944,051	27.1%

III. BUDGET HIGHLIGHTS

C. Budget Summary

4. *Major Source of Funds Variances*

This narrative describes major revenue variances between the Current Adopted Budget for Fiscal Year 2023-24 and the Preliminary Budget for Fiscal Year 2024-25 by revenue source.

District Revenues

- Estimated revenues of \$346.4 million from ad valorem taxes in the Fiscal Year 2024-25 Preliminary Budget increased by \$15.8 million (4.8 percent) from the Fiscal Year 2023-24 Adopted Budget. The estimated increase is a result of additional tax revenues from maintaining the current year millage rate to ensure mission critical functions continue and support operations of new infrastructure.
- Estimated revenues of \$10.8 million from non-Ad Valorem Agricultural Privilege Taxes in the Fiscal Year 2024-25 Preliminary Budget is projected to be the same as the Fiscal Year 2023-24 Adopted Budget, at this time in the budget development stage.
- Estimated revenues of \$3.6 million from Permit, License, and Fees in the Fiscal Year 2024-25 Preliminary Budget is the same amount as the Fiscal Year 2023-24 Adopted Budget. The permit, license and fees category contain right of way, water use permit and environmental resource permit (ERP) fees. Lake Belt mitigation funds are not included and will be budgeted for activities based on the actions of the Lake Belt Mitigation Committee before the Tentative submission. The District administers the Lake Belt Mitigation Trust Fund pursuant to Section 373.41495, F.S.
- Estimated Miscellaneous Revenues of \$50.6 million in the Fiscal Year 2024-25 Preliminary Budget increased by \$2.6 million (5.3 percent) from the Fiscal Year 2023-24 Adopted Budget. The increase is due primarily to increases in health insurance costs of \$3 million and Palm Beach Aggregates revenue netted against reductions in Mitigation revenues. The components of the estimated \$50.6 million include \$39.8 million for the District's Health/Self Insurance contribution, \$3.8 million for Investment Earnings, \$5 million for Leases, \$320,000 for Sale of District Assets/Property, \$209,700 for Compliance Fees, and \$328,429 as other sources.

Fund Balance

The appropriated fund balance of \$75.9 million in the Fiscal Year 2024-25 Preliminary Budget decreased \$3.9 million (4.9 percent) from the Fiscal Year 2023-24 Adopted Budget, due to the spend down of fund balance for Restoration Strategies to support ongoing construction in Fiscal Year 2023-24.

Debt

- The Fiscal Year 2024-25 Preliminary Budget includes no new debt.

III. BUDGET HIGHLIGHTS

Local Revenues

- Estimated revenues of \$10.5 million from cooperative agreements with local agencies in the Fiscal Year 2024-25 Preliminary Budget is \$10.4 (14,124.7 percent) more than the Fiscal Year 2023-24 Adopted Budget. This increase is due to the addition of \$10.4 million for Collier County MOU. Also included in local revenues are Water Management Districts for Model Archive \$50,000, Miami-Dade for land maintenance \$15,000 and Lake Worth Drainage District for rain gauges maintenance \$8,630.

State Revenues

- General revenues of \$123.5 million in the Fiscal Year 2024-25 Preliminary Budget increased by \$81.1 million (191.2 percent) from the Fiscal Year 2023-24 Adopted Budget. This increase is due to changes in sources of the Legislative appropriations. Included in the \$123.5 million is \$90.1 million LBR request for Operations & Maintenance and Resiliency, \$22 million for Alternative Water Supply, \$10 million for NEEP, and \$1.4 million for Expanded Monitoring.
- Land Acquisition Trust Fund revenue of \$732.9 million in Fiscal Year 2024-25 Preliminary Budget increased \$112.5 million (18.1 percent) from the Fiscal Year 2023-24 Adopted Budget. The increase is attributed to Everglades Restoration appropriation funds in support of: CERP \$550 million, NEEP \$61.5 million, EAA Reservoir \$64 million, LOWRP \$50 million, DWM \$5 million and land management \$2.4 million.
- There is no Save Our Everglades Trust Fund revenue in the Fiscal Year 2024-25 Preliminary Budget.
- There are no Alligator Alley tolls revenue in the Fiscal Year 2024-25 Preliminary Budget.
- Other state revenue of \$88.4 million in the Fiscal Year 2024-25 Preliminary Budget increased by \$9.1 million (11.5 percent) from the Fiscal Year 2023-24 Adopted Budget. The increase is due primarily to proposed grant awards from DEP for resilience and Kissimmee STA. The Other State revenue category includes anticipated state revenues, including potential grants, such as \$34.1 million to cover Coastal Resiliency and operational costs associated with aging C&SF infrastructure, \$35 million DEP Grant for Lower Kissimmee STA, \$7 million from FWC for vegetation management, DEP \$7.7 million Water quality grant, \$2.3 million from DEP for Recover activities and S-333 Monitoring, \$761,233 Federated System Google grant, \$500,000 IRL Council grant, \$750,000 from FDACS for prescribed burns, and \$263,000 of License Tag revenue for Everglades and Indian River Lagoon.

III. BUDGET HIGHLIGHTS

Federal Revenues

- Federal revenues of \$116.4 million in the Fiscal Year 2024-25 Preliminary Budget increased by \$104.6 million (883.1 percent) from the Fiscal Year 2023-24 Adopted Budget. This is due primarily to addition of FEMA BRIC Grant \$100,000 million, NOAA Resiliency Grant \$1.4 million, FWC Endangered Species Grant \$1 million, USFWS Invasive Plant Management Grant \$1 million, Land Stewardship Grant \$500,000, NRCS Allapattah Grant \$316,685 and increase in NEEP Phytoplankton Study Grant \$216,685. Also included in Federal Revenues are funds to be reimbursed from the USACE for Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Costs related to completed CERP and foundation projects \$9.5 million, FWS Grant for Loxahatchee Refuge \$2 million and EPA Caloosahatchee Oyster Modeling grant \$300,000.

Federal Through State

- Federal through State revenues of \$100,000 in the Fiscal Year 2023-24 Adopted Budget, anticipated to be received through the state for Phytoplankton Study through USF, was moved to Federal Revenues and increased to \$316,685 in Fiscal Year 2024-25 Preliminary Budget.

III. BUDGET HIGHLIGHTS

C. Budget Summary

5. Source of Funds by Program (Actual – Unaudited)

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

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2022-23 (Actual - Unaudited)
District Revenues	39,712,017	67,038,633	165,051,105	16,980,913	1,296,823	36,182,347	326,261,838
Fund Balance	-	-	61,151,874	-	-	-	61,151,874
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	26,548	972,522	85,761	-	-	-	1,084,831
State General Revenues	96,216	53,657,569	1,842,645	-	-	-	55,596,430
Land Acquisition Trust Fund	-	481,965,106	2,317,856	-	-	-	484,282,962
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	648,931	-	-	-	648,931
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	3,067,227	-	-	-	-	3,067,227
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	78,077	360,392	6,773,717	-	-	1,408	7,213,594
Federal Revenues	8,472	2,005,384	14,360,562	-	-	1,152,519	17,526,937
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	39,921,330	609,066,833	252,232,451	16,980,913	1,296,823	37,336,274	956,834,624

District Revenues include:

Ad Valorem	295,886,327
Ag Privilege Tax	10,820,564
Permit & License Fees	5,526,033
Timber Revenue	-
Lease/Land Management Revenue	9,593,062
Investment Earnings (Loss) - Include Interest	(693,404)
Self Insurance	-
Health Insurance	-
Sale of Assets	645,007
Sale of Surplus Lands	1,062,601
Penalties & Fines	559,660
Other Revenues	920,177
Mitigation Revenues	1,941,811

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2022-23 (Actual Unaudited)
District Revenues	39,712,017	67,038,633	165,051,105	16,980,913	1,296,823	36,182,347	326,261,838
Fund Balance	-	-	61,151,874	-	-	-	61,151,874
Debt	-	-	-	-	-	-	-
Local Revenues	26,548	972,522	85,761	-	-	-	1,084,831
State Revenues	174,293	539,050,294	11,583,149	-	-	1,408	550,809,144
Federal Revenues	8,472	2,005,384	14,360,562	-	-	1,152,519	17,526,937
TOTAL	39,921,330	609,066,833	252,232,451	16,980,913	1,296,823	37,336,274	956,834,624

III. BUDGET HIGHLIGHTS

C. Budget Summary

5. Source of Funds by Program (Adopted)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2023-24 (Adopted)

PRELIMINARY BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023-24 (Adopted)
District Revenues	48,028,596	61,791,241	216,709,591	24,395,707	1,432,090	40,550,865	392,908,090
Fund Balance	1,425,735	1,056,751	76,436,147	-	-	865,802	79,784,435
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State General Revenues	-	41,902,828	500,000	-	-	-	42,402,828
Land Acquisition Trust Fund	3,241,304	570,853,260	46,264,912	-	-	-	620,359,476
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	93,408	-	-	-	-	93,408
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	63,000	9,461,233	69,790,901	-	-	-	79,315,134
Federal Revenues	365,000	1,160,158	10,314,638	-	-	-	11,839,796
Federal through State (FDEP)	100,000	-	-	-	-	-	100,000
SOURCE OF FUND TOTAL	53,273,635	686,318,879	420,039,819	24,395,707	1,432,090	41,416,667	1,226,876,797

District Revenues include:

Ad Valorem	330,554,547
Ag Privilege Tax	10,770,511
Permit & License Fees	3,589,000
Timber Revenue	-
Lease/Land Management Revenue	5,146,718
Investment Earnings (Loss) - Include Interest	3,761,332
Self Insurance	3,184,912
Health Insurance	33,390,370
Sale of Assets	320,000
Sale of Surplus Lands	-
Penalties & Fines	209,700
Other Revenues	1,981,000
Mitigation Revenues	-

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023-24 (Adopted)
District Revenues	48,028,596	61,791,241	216,709,591	24,395,707	1,432,090	40,550,865	392,908,090
Fund Balance	1,425,735	1,056,751	76,436,147	-	-	865,802	79,784,435
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State Revenues	3,304,304	622,310,729	116,555,813	-	-	-	742,170,846
Federal Revenues	465,000	1,160,158	10,314,638	-	-	-	11,939,796
TOTAL	53,273,635	686,318,879	420,039,819	24,395,707	1,432,090	41,416,667	1,226,876,797

III. BUDGET HIGHLIGHTS

C. Budget Summary

5. Source of Funds by Program (Preliminary Budget)

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

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024-25 (Preliminary Budget)
District Revenues	49,075,473	64,386,781	230,732,673	24,503,851	1,440,345	41,158,962	411,298,085
Fund Balance	953,933	-	74,073,670	-	-	865,802	75,893,405
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	10,423,630	-	-	-	10,473,630
State General Revenues	1,230,200	32,169,800	90,067,251	-	-	-	123,467,251
Land Acquisition Trust Fund	2,011,104	728,505,109	2,350,000	-	-	-	732,866,213
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	1,063,000	44,961,233	42,403,077	-	-	-	88,427,310
Federal Revenues	365,000	2,160,158	113,869,796	-	-	-	116,394,954
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	54,748,710	872,183,081	563,920,097	24,503,851	1,440,345	42,024,764	1,558,820,848

District Revenues include:

Ad Valorem	346,376,907
Ag Privilege Tax	10,770,511
Permit & License Fees	3,589,000
PBA C-51 Operations	1,086,427
Lease/Land Management Revenue	5,033,016
Investment Earnings (Loss) - Include Interest	3,761,332
Self Insurance	3,392,159
Health Insurance	36,430,604
Sale of Assets	320,000
Sale of Surplus Lands	-
Penalties & Fines	209,700
Other Revenues	328,429
Mitigation Revenues	-

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024-25 (Preliminary Budget)
District Revenues	49,075,473	64,386,781	230,732,673	24,503,851	1,440,345	41,158,962	411,298,085
Fund Balance	953,933	-	74,073,670	-	-	865,802	75,893,405
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	10,423,630	-	-	-	10,473,630
State Revenues	4,304,304	805,636,142	134,820,328	-	-	-	944,760,774
Federal Revenues	365,000	2,160,158	113,869,796	-	-	-	116,394,954
TOTAL	54,748,710	872,183,081	563,920,097	24,503,851	1,440,345	42,024,764	1,558,820,848

III. BUDGET HIGHLIGHTS

C. Budget Summary

6. *Proposed Millage Rates*

Ongoing policy direction is to levy rolled-back millage rates. 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." [Excerpt from section 200.065(1), F.S.]

When certified property values are received from the property appraisers in July, the datum from all counties in the District's jurisdiction is compiled and calculated to determine the rolled-back millage rates 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 1st so taxing authorities can determine the millage rates to levy ad valorem taxes.

In accordance with Section 200.065(2)(b), F.S., the District will advise all county property appraisers within its jurisdiction of the proposed millage rates for Fiscal Year 2024-25. The District will also provide the rolled-back rates and the date, time, and location of the public hearings on the matter, which the property appraisers shall include in the proposed property tax notices.

The District will hold two public hearings in September, where the general public will be allowed to speak and to ask questions before the Governing Board approves the budget and millage rates, pursuant to Sections 200.065(2)(d) and (e), F.S.:

"...During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body." [Excerpt from section 200.065(2)(d), F.S.]

III. BUDGET HIGHLIGHTS

“In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions before adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate before adopting its tentative or final budget.” [Excerpt from section 200.065(2)(e), F.S.]

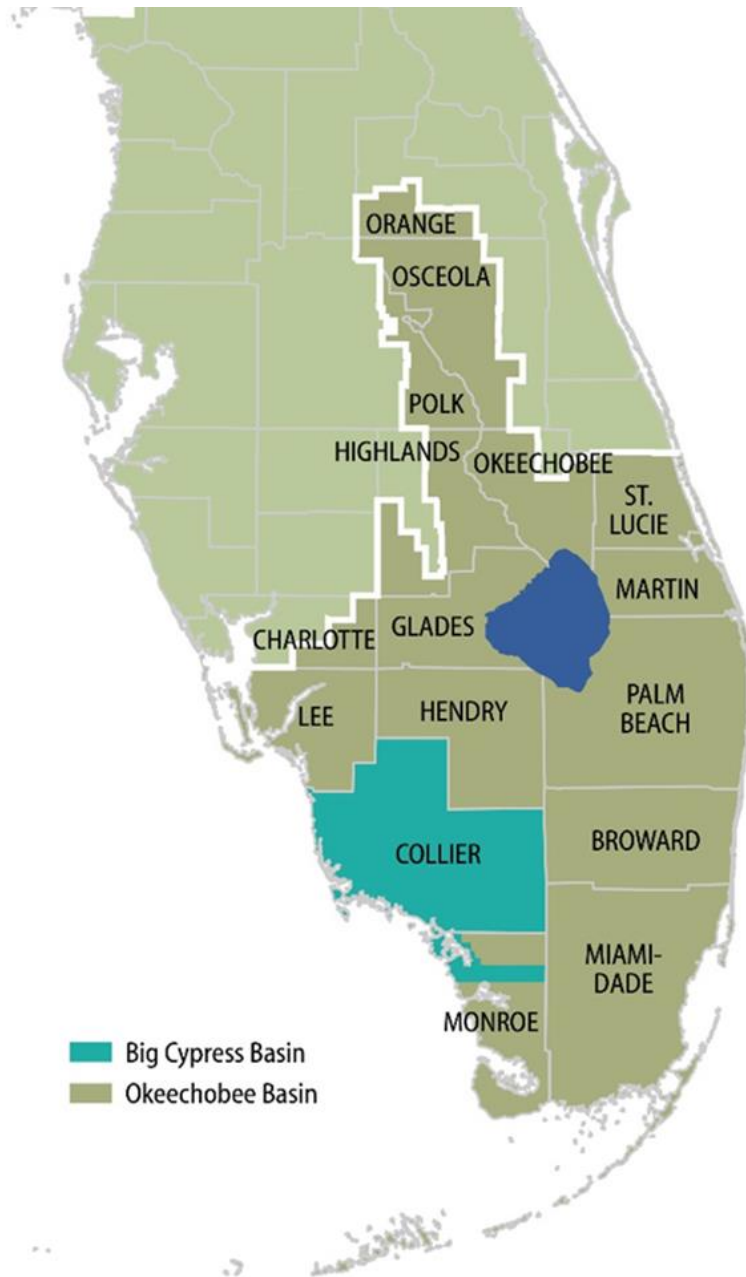
To continue the District commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of south Florida taxpayer investments, the District proposes maintaining the current millage rate to ensure mission critical functions continue and support operations of new infrastructure. This proposal will provide funding to align recurring expenses with recurring revenues and fund additional operational costs including operations, maintenance, monitoring, land and vegetation management of existing infrastructure and completed CERP, Restoration Strategies, and Northern Everglades projects turned over to operations. Any remaining additional revenues are dedicated to the rehabilitation of the aging flood control infrastructure.

The Fiscal Year 2024-25 Preliminary Budget ad valorem tax revenue for Fiscal Year 2024-25 is \$346,376,907, which represents \$15,822,360 or a 4.8 percent increase compared to the FY2023-24 Adopted Budget of \$330,554,547. The increase is a result of additional tax revenues from maintaining the same millage rate to ensure mission critical functions continue and support operations of new infrastructure.

Pursuant to Section 373.503(3), F.S., taxes levied by each (water management district) Governing Board may be separated into a millage necessary for the purposes of the District and a millage necessary for financing basin functions. The tax levies of the South Florida Water Management District are set by the Governing Board for each of the two basins within the District: the Okeechobee Basin and the Big Cypress Basin. Figure 3 shows the geographic area of the two basins. Each basin millage rate is then combined with an overall “District-at-large” millage rate which determines the total millage to be assessed upon property owners within each basin.

III. BUDGET HIGHLIGHTS

Figure 3. Map of District Basins Geographic Areas



The following table illustrates the estimated ad valorem tax revenue for the Fiscal Year 2024-25 Preliminary Budget and the percentage change of the estimated Rolled-back-Rate. The Fiscal Year 2024-25 Preliminary Budget projected ad valorem revenue for FY2024-25 is \$346,376,907 which represents \$15,822,360 or a 4.8 percent increase in revenue compared to the FY2023-24 Adopted Budget of \$330,554,547. The increase is a result of additional tax revenues from maintaining the same millage rate to ensure mission critical functions continue and support operations of new infrastructure.

III. BUDGET HIGHLIGHTS

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
FIVE-YEAR AD VALOREM TAX COMPARISON**
Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25
Preliminary Budget - January 15, 2024

DISTRICT-AT-LARGE					
Ad valorem Tax Comparison	FY 2020-21 (Actual - Audited)	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Unaudited)	FY 2023-24 (Adopted)	FY 2024-25 (Preliminary)
Ad Valorem Taxes	\$120,511,006	\$121,586,074	\$123,760,275	\$138,236,464	\$144,853,306
Millage rate	0.1103	0.1061	0.1061	0.0948	0.0948
Rolled-back Rate	0.1103	0.1061	0.1061	0.0850	0.0916
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	11.5%	3.5%
Gross Taxable Value for Operating Purposes	\$1,138,372,029,892	\$1,196,590,309,471	\$1,358,554,422,122	\$1,525,303,923,841	\$1,591,654,644,528
Net New Taxable Value	\$24,216,990,715	\$22,021,459,849	\$28,048,529,574	\$18,307,992,356	\$27,858,541,217
Adjusted Taxable Value	\$1,114,155,039,177	\$1,174,568,849,622	\$1,330,505,892,548	\$1,506,995,931,485	\$1,563,796,103,311

OKEECHOBEE BASIN					
Ad valorem Tax Comparison	FY 2020-21 (Actual - Audited)	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Unaudited)	FY 2023-24 (Adopted)	FY 2024-25 (Preliminary)
Ad Valorem Taxes	\$118,820,773	\$119,841,505	\$121,754,318	\$135,998,480	\$142,508,198
Millage rate	0.1192	0.1146	0.1146	0.1026	0.1026
Rolled-back Rate	0.1192	0.1146	0.1146	0.0920	0.0991
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	11.5%	3.5%
Gross Taxable Value for Operating Purposes	\$1,039,437,275,082	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,446,842,488,828
Net New Taxable Value	\$21,792,586,854	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$25,347,002,640
Adjusted Taxable Value	\$1,017,644,688,228	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,421,495,486,188

EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)					
Ad valorem Tax Comparison	FY 2020-21 (Actual - Audited)	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Unaudited)	FY 2023-24 (Adopted)	FY 2024-25 (Preliminary)
Ad Valorem Taxes	\$37,881,388	\$38,165,672	\$38,782,141	\$43,344,545	\$45,419,279
Millage rate	0.0380	0.0365	0.0365	0.0327	0.0327
Rolled-back Rate	0.0380	0.0365	0.0365	0.0293	0.0316
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	11.6%	3.5%
Gross Taxable Value for Operating Purposes	\$1,039,437,275,082	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,446,842,488,828
Net New Taxable Value	\$21,792,586,854	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$25,347,002,640
Adjusted Taxable Value	\$1,017,644,688,228	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,421,495,486,188

BIG CYPRESS BASIN					
Ad valorem Tax Comparison	FY 2020-21 (Actual - Audited)	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Unaudited)	FY 2023-24 (Adopted)	FY 2024-25 (Preliminary)
Ad Valorem Taxes	\$11,063,800	\$11,250,081	\$11,589,593	\$12,975,058	\$13,596,124
Millage rate	0.1152	0.1116	0.1116	0.0978	0.0978
Rolled-back Rate	0.1152	0.1116	0.1116	0.0877	0.0944
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	11.5%	3.6%
Gross Taxable Value for Operating Purposes	\$98,934,754,810	\$104,851,351,483	\$122,416,547,052	\$138,775,424,931	\$144,812,155,700
Net New Taxable Value	\$2,424,403,861	\$2,363,497,580	\$2,895,638,018	\$2,486,671,858	\$2,511,538,577
Adjusted Taxable Value	\$96,510,350,949	\$102,487,853,903	\$119,520,909,034	\$136,288,753,073	\$142,300,617,123

TOTAL OKEECHOBEE BASIN (District-at-Large + Basins)					
Ad valorem Tax Comparison	FY 2020-21 (Actual - Audited)	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Unaudited)	FY 2023-24 (Adopted)	FY 2024-25 (Preliminary)
Ad Valorem Taxes	\$266,845,061	\$269,002,422	\$273,265,383	\$304,949,815	\$319,656,631
Millage rate	0.2675	0.2572	0.2572	0.2301	0.2301
Rolled-back Rate	0.2675	0.2572	0.2572	0.2063	0.2223
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	11.5%	3.5%
Gross Taxable Value for Operating Purposes	\$1,039,437,275,082	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,446,842,488,828
Net New Taxable Value	\$21,792,586,854	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$25,347,002,640
Adjusted Taxable Value	\$1,017,644,688,228	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,421,495,486,188

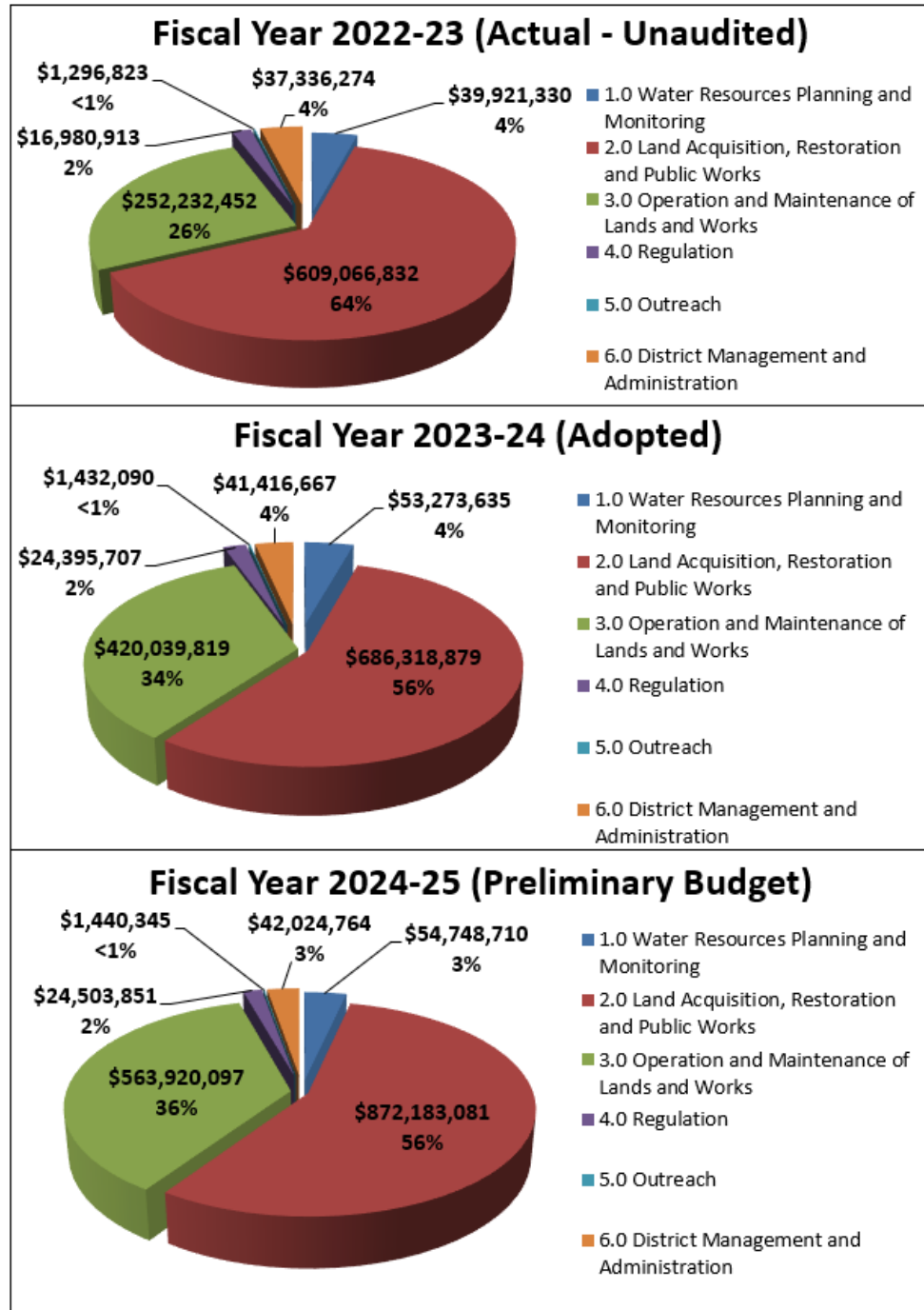
TOTAL BIG CYPRESS BASIN (District-at-Large + Basin)					
Ad valorem Tax Comparison	FY 2020-21 (Actual - Audited)	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Unaudited)	FY 2023-24 (Adopted)	FY 2024-25 (Preliminary)
Ad Valorem Taxes	\$21,431,906	\$21,840,910	\$22,620,944	\$25,604,732	\$26,720,276
Millage rate	0.2255	0.2177	0.2177	0.1926	0.1926
Rolled-back Rate	0.2255	0.2177	0.2177	0.1727	0.1860
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	11.5%	3.5%
Gross Taxable Value for Operating Purposes	\$98,934,754,810	\$104,851,351,483	\$122,416,547,052	\$138,775,424,931	\$144,812,155,700
Net New Taxable Value	\$2,424,403,861	\$2,363,497,580	\$2,895,638,018	\$2,486,671,858	\$2,511,538,577
Adjusted Taxable Value	\$96,510,350,949	\$102,487,853,903	\$119,520,909,034	\$136,288,753,073	\$142,300,617,123

III. BUDGET HIGHLIGHTS

C. Budget Summary

7. Use of Funds by Program Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PRELIMINARY BUDGET - Fiscal Year 2024-25 EXPENDITURES BY PROGRAM



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM
 Fiscal Years 2022-23 (Actual - Unaudited) 2023-24 (Adopted) 2024-25 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	\$39,921,330	\$53,273,635	\$54,748,710	\$1,475,075	2.8%
1.1 - District Water Management Planning	8,853,327	16,804,397	16,513,813	-290,584	-1.7%
1.1.1 Water Supply Planning	2,663,449	14,083,887	13,730,473	-353,414	-2.5%
1.1.2 Minimum Flows and Levels	36,595	170,445	178,750	8,305	4.9%
1.1.3 Other Water Resources Planning	6,153,284	2,550,065	2,604,590	54,525	2.1%
1.2 - Research, Data Collection, Analysis and Monitoring	28,007,914	32,968,629	34,726,628	1,757,999	5.3%
1.3 - Technical Assistance	187,687	207,882	225,840	17,958	8.6%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology and Information Services	2,872,401	3,292,727	3,282,429	-10,298	-0.3%
2.0 Land Acquisition, Restoration and Public Works	\$609,066,832	\$686,318,879	\$872,183,081	\$185,864,202	27.1%
2.1 - Land Acquisition	0	0	0	0	
2.2 - Water Source Development	6,515,963	22,385,612	22,403,110	17,498	0.1%
2.2.1 Water Resource Development Projects	424,458	264,209	279,641	15,432	5.8%
2.2.2 Water Supply Development Assistance	6,091,505	22,121,403	22,123,469	2,066	0.0%
2.2.3 Other Water Source Development Activities	0	0	0	0	
2.3 - Surface Water Projects	599,136,791	660,875,751	846,713,056	185,837,305	28.1%
2.4 - Other Cooperative Projects	741,030	396,726	400,673	3,947	1.0%
2.5 - Facilities Construction and Major Renovations	0	0	0	0	
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology and Information Services	2,673,047	2,660,790	2,666,242	5,452	0.2%
3.0 Operation and Maintenance of Lands and Works	\$252,232,452	\$420,039,819	\$563,920,097	\$143,880,278	34.3%
3.1 - Land Management	26,711,270	21,302,038	22,348,602	1,046,564	4.9%
3.2 - Works	164,344,685	310,853,625	451,573,313	140,719,688	45.3%
3.3 - Facilities	4,698,270	6,997,071	6,907,837	-89,234	-1.3%
3.4 - Invasive Plant Control	31,581,687	45,661,514	47,657,322	1,995,808	4.4%
3.5 - Other Operation and Maintenance Activities	6,073,315	7,056,822	7,376,165	319,343	4.5%
3.6 - Fleet Services	9,071,526	8,470,494	8,527,925	57,431	0.7%
3.7 - Technology and Information Services	9,751,698	19,698,255	19,528,933	-169,322	-0.9%
4.0 Regulation	\$16,980,913	\$24,395,707	\$24,503,851	\$108,144	0.4%
4.1 - Consumptive Use Permitting	3,973,682	5,947,735	6,210,279	262,544	4.4%
4.2 - Water Well Construction Permitting and Contractor Licensin	0	0	0	0	
4.3 - Environmental Resource and Surface Water Permitting	9,524,928	9,985,933	10,395,142	409,209	4.1%
4.4 - Other Regulatory and Enforcement Activities	620,522	5,227,331	4,629,524	-597,807	-11.4%
4.5 - Technology and Information Services	2,861,781	3,234,708	3,268,906	34,198	1.1%
5.0 Outreach	\$1,296,823	\$1,432,090	\$1,440,345	\$8,255	0.6%
5.1 - Water Resource Education	0	0	0	0	
5.2 - Public Information	1,266,725	1,400,590	1,408,845	8,255	0.6%
5.3 - Public Relations	0	0	0	0	
5.4 - Cabinet & Legislative Affairs	30,099	31,500	31,500	0	0.0%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology and Information Services	0	0	0	0	
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$919,498,350</i>	<i>\$1,185,460,130</i>	<i>\$1,516,796,084</i>	<i>\$331,335,954</i>	<i>27.9%</i>
6.0 District Management and Administration	\$37,336,274	\$41,416,667	\$42,024,764	\$608,097	1.5%
6.1 - Administrative and Operations Support	31,394,348	34,644,607	35,252,704	608,097	1.8%
6.1.1 - Executive Direction	913,676	1,025,426	1,040,963	15,537	1.5%
6.1.2 - General Counsel / Legal	2,964,148	3,208,738	3,408,311	199,573	6.2%
6.1.3 - Inspector General	723,250	891,367	908,564	17,197	1.9%
6.1.4 - Administrative Support	8,506,469	14,931,431	14,965,084	33,653	0.2%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement / Contract Administration	2,169,031	2,462,708	2,649,053	186,345	7.6%
6.1.7 - Human Resources	1,492,073	1,836,691	1,921,718	85,027	4.6%
6.1.8 - Communications	579,713	437,740	437,740	0	0.0%
6.1.9 - Technology and Information Services	14,045,989	9,850,506	9,921,271	70,765	0.7%
6.2 - Computer/Computer Support	4,252	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	5,937,675	6,772,060	6,772,060	0	0.0%
TOTAL	\$956,834,624	\$1,226,876,797	\$1,558,820,848	\$331,944,051	27.1%

III. BUDGET HIGHLIGHTS

C. Budget Summary

8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for Fiscal Year 2023-24 and the Preliminary Budget for Fiscal Year 2024-25 highlighting significant variances at the program level. Each of these major variances is explained below the table.

Expenditures by Program	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary – Adopted)	% of Change (Preliminary – Adopted)
1.0 Water Resources Planning and Monitoring	\$53,273,635	\$54,748,710	\$1,475,075	2.8%
2.0 Land Acquisition, Restoration and Public Works	\$686,318,879	\$872,183,081	\$185,864,202	27.1%
3.0 Operation and Maintenance of Lands and Works	\$420,039,819	\$563,920,097	\$143,880,278	34.3%
4.0 Regulation	\$24,395,707	\$24,503,851	\$108,144	0.4%
5.0 Outreach	\$1,432,090	\$1,440,345	\$8,255	0.6%
6.0 District Management and Administration	\$41,416,667	\$42,024,764	\$608,097	1.5%
Total	\$1,226,876,797	\$1,558,820,848	\$331,944,051	27.1%

1.0 Water Resources Planning and Monitoring

The Fiscal Year 2024-25 Preliminary Budget is \$54.7 million, a 2.8 percent (\$1.5 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$53.3 million. The increase in Contracted Services of 14.2 percent (\$1.1 million) is due to an increase in Water Quality Monitoring State Grants. The decrease in Operating Expenses of 1.6 percent (\$244,698) is due to removal of one-time funds for Everglades monitoring projects. The decrease in Interagency Expenditures of 2.4 percent (\$82,763) is primarily due to one-time grant funding for Phytoplankton Study and one-time funding for Florida Bay SAV. The increase in Operating Capital Outlay of 40.7 percent (\$66,117) is due to increases in science lab equipment. Salaries and Benefits also increased 2.4 percent (\$639,081) due to the addition of 2 FTE's and to prior cost-of-living salary increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

2.0 Land Acquisition, Restoration and Public Works

The programs Fiscal Year 2024-25 Preliminary Budget is \$872.2 million, which is \$185.9 million, or a 27.1 percent increase from the Fiscal Year 2023-24 Adopted Budget of \$686.3 million. The increase in Operating Expenses of 25.8% (\$2.5 million), Operating Capital Outlay of 81.7% (\$24.7 million), Fixed Capital Outlay of 28.7% (\$147.3 million), and Interagency Expenditures of 72% (\$18.1 million), which are offset by decreases in Contractual Services of -12.9% (\$7.1 million), are due primarily to the continued planning, design, engineering, and construction of CERP/CEPP, STA Capital Construction, NEEPP, and Alternative Water Supply projects, as well as New Works, including operations and maintenance and monitoring for projects coming online. Increases in Salaries and Benefits of 1.6% (\$359,882) reflect the net result of one additional FTE, prior cost-of-living salary increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

3.0 Operation and Maintenance of Lands and Works

The programs Fiscal Year 2024-25 Preliminary Budget is \$563.9 million, which is a \$143.9 million, or a 34.3 percent increase from the Fiscal Year 2023-24 Adopted Budget of \$420 million. The largest increase is in Fixed Capital Outlay increased by 138.9% (\$125.4 million) primarily due to the addition of placeholders for possible state grants and appropriations for the Resiliency Initiatives and for the federal award of FEMA BRIC grants for the S-27 and S-29 Resiliency projects. Contracted Services decreased 6.6 percent (\$3 million) and that is primarily due to the

III. BUDGET HIGHLIGHTS

reclassification of funding to the correct state commitment item category for 298 District payments and for the one-time funding to support the Operations and Maintenance Structure Inspection program. Operating Expenses increased 12.8 percent (\$15.5 million) primarily due to increases for one-time funding for the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program's S-7 Pump Station Refurbishment, Gate Hoist Conversion, and G-335 Trash Rake Project, additional exotic plant control work with the USFWS for the Refuge, the reclassification of funds for 298 District payments, increases to the Districts Health Insurance, and for New Works coming online. Salaries and Benefits increased 6.7 percent (\$5.9 million). The increase in Salaries and Benefits is the net result of the implementation of prior cost-of-living increases in Fiscal Year 2023-24, 19 new FTEs to support restoration projects turned over to operations and maintenance, workload increases to support projects and overtime based on trend. Additional increases in Salaries and Benefits due to projected increases to the District's contribution to FRS, employer's share of FICA taxes and Health Insurance. Interagency Expenditures increased 63.9 percent (\$389,793) due to new work in support of Picayune Strand and Blue Green Algae response.

4.0 Regulation

The programs Fiscal Year 2024-25 Preliminary Budget is \$24.5 million, a 0.4 percent (\$108,144) increase from the Fiscal Year 2023-24 Adopted Budget of \$24.4 million. This increase is due primarily to a 0.4% (\$75,844) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. Additionally, there is also a 0.6 percent (\$32,300) increase in Operating Expenses due to an increase in property insurance.

5.0 Outreach

The programs Fiscal Year 2024-25 Preliminary Budget is \$1.4 million, a 0.6 percent (\$8,255) increase from the Fiscal Year 2023-24 Adopted Budget of \$1.4 million. The variance is due to a 0.6 percent (\$8,255) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

6.0 District Management and Administration

The programs Fiscal Year 2024-25 Preliminary Budget is \$42.0 million, a 1.5 percent (\$608,097) increase from the Fiscal Year 2023-24 Adopted Budget of \$41.4 million. The increase is the net result of a 2.0 percent (\$416,481) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. There is also a 14.1 percent increase (\$684,446) in contracted services for IT support services. These increases are offset by a 1.1 percent (\$164,601) decrease in Operating Expenses largely due to a decrease in audio visual enhancements for conference room. There is also a 23.8% (\$328,229) decrease in Operating Capital Outlay for auditorium and data center enhancements and infrastructure replacements.

IV. PROGRAM ALLOCATIONS

A. Program and Activity Definitions, Descriptions and Budget

This section provides the Fiscal Year 2024-25 Preliminary Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and District 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 SUB-ACTIVITY, 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 SUB-ACTIVITY:

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

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

ALL PROGRAMS

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	\$ 38,350,185	\$ 40,319,876	\$ 39,921,330	\$ 53,273,635	\$ 54,748,710	\$ 1,475,075	2.8%
2.0 Land Acquisition, Restoration and Public Works	\$ 464,360,269	\$ 594,914,053	\$ 609,066,832	\$ 686,318,879	\$ 872,183,081	\$ 185,864,202	27.1%
3.0 Operation and Maintenance of Lands and Works	\$ 226,105,035	\$ 226,324,422	\$ 252,232,452	\$ 420,039,819	\$ 563,920,097	\$ 143,880,278	34.3%
4.0 Regulation	\$ 15,683,592	\$ 16,290,524	\$ 16,980,913	\$ 24,395,707	\$ 24,503,851	\$ 108,144	0.4%
5.0 Outreach	\$ 1,190,843	\$ 1,262,774	\$ 1,296,823	\$ 1,432,090	\$ 1,440,345	\$ 8,255	0.6%
6.0 District Management and Administration	\$ 30,659,767	\$ 32,912,938	\$ 37,336,274	\$ 41,416,667	\$ 42,024,764	\$ 608,097	1.5%
TOTAL	\$ 776,329,691	\$ 912,024,587	\$ 956,834,624	\$ 1,226,876,797	\$ 1,558,820,848	\$ 331,944,051	27.1%

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 145,086,272	\$ 147,549,946	\$ 157,941,298	\$ 177,740,293	\$ 185,104,484	\$ 7,364,191	4.1%
Other Personal Services	\$ 155,136	\$ 265,775	\$ 137,710	\$ 186,653	\$ 186,653	\$ -	0.0%
Contracted Services	\$ 63,469,189	\$ 62,504,835	\$ 66,658,902	\$ 112,886,586	\$ 104,586,761	\$ (8,299,825)	-7.4%
Operating Expenses	\$ 101,249,754	\$ 105,631,613	\$ 129,575,349	\$ 165,957,665	\$ 183,611,593	\$ 17,653,928	10.6%
Operating Capital Outlay	\$ 31,683,629	\$ 46,070,339	\$ 59,991,733	\$ 47,862,717	\$ 71,920,464	\$ 24,057,747	50.3%
Fixed Capital Outlay	\$ 388,514,967	\$ 500,753,586	\$ 491,028,535	\$ 603,820,415	\$ 876,586,344	\$ 272,765,929	45.2%
Interagency Expenditures (Cooperative Funding)	\$ 15,816,494	\$ 15,952,734	\$ 19,513,208	\$ 29,146,821	\$ 47,574,152	\$ 18,427,331	63.2%
Debt	\$ 30,354,250	\$ 33,295,759	\$ 31,987,889	\$ 30,295,125	\$ 30,269,875	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 776,329,691	\$ 912,024,587	\$ 956,834,624	\$ 1,226,876,797	\$ 1,558,820,848	\$ 331,944,051	27.1%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 181,747,464	\$ 599,442	\$ -	\$ -	\$ 69,077	\$ 2,688,501	\$ 185,104,484
Other Personal Services	\$ 174,103	\$ -	\$ -	\$ -	\$ 12,550	\$ -	\$ 186,653
Contracted Services	\$ 48,500,407	\$ 950,000	\$ -	\$ 50,000	\$ 51,729,765	\$ 3,356,589	\$ 104,586,761
Operating Expenses	\$ 131,987,784	\$ 9,061,202	\$ -	\$ 23,630	\$ 32,674,472	\$ 9,884,505	\$ 183,611,593
Operating Capital Outlay	\$ 11,577,916	\$ 3,200,000	\$ -	\$ -	\$ 57,138,548	\$ 4,000	\$ 71,920,464
Fixed Capital Outlay	\$ 2,965,785	\$ 3,102,239	\$ -	\$ 10,400,000	\$ 760,118,320	\$ 100,000,000	\$ 876,586,344
Interagency Expenditures (Cooperative Funding)	\$ 4,074,751	\$ -	\$ -	\$ -	\$ 43,018,042	\$ 481,359	\$ 47,574,152
Debt	\$ 30,269,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,269,875
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 411,298,085	\$ 75,893,405	\$ -	\$ 10,473,630	\$ 944,760,774	\$ 116,394,954	\$ 1,558,820,848

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	1,533	\$ 119,591,196	\$ 185,104,484	\$ -	\$ 185,104,484
Other Personal Services	3	\$ 186,653	\$ 186,653	\$ -	\$ 186,653
Contracted Services	-	\$ -	\$ 91,774,528	\$ 12,812,233	\$ 104,586,761
Operating Expenses			\$ 134,145,141	\$ 49,466,452	\$ 183,611,593
Operating Capital Outlay			\$ 33,720,464	\$ 38,200,000	\$ 71,920,464
Fixed Capital Outlay			\$ 863,084,105	\$ 13,502,239	\$ 876,586,344
Interagency Expenditures (Cooperative Funding)			\$ 24,735,679	\$ 22,838,473	\$ 47,574,152
Debt			\$ 30,269,875	\$ -	\$ 30,269,875
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 1,363,020,929	\$ 195,799,919	\$ 1,558,820,848

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	1475	1475	1475	1511	1533	22	1.5%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	3	3	3	3	3	-	0.00%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	1478	1478	1478	1514	1536	22	1.45%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District REDUCTIONS - NEW ISSUES SUMMARY PRELIMINARY - Fiscal Year 2024-25

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	0	(86,094)	0	(215,382)	(14,355)	0	(315,831)
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	(88,000)	(10,323,262)	(5,284,573)	0	0	(261,711)	(15,957,546)
Operating Expenses	(378,501)	(51,249)	(4,306,283)	0	0	(356,217)	(5,092,250)
Operating Capital Outlay	(21,883)	(25,877,370)	(3,536,664)	0	0	(377,857)	(29,813,774)
Fixed Capital Outlay	0	(59,462,278)	(38,418,839)	0	0	0	(97,881,117)
Interagency Expenditures (Cooperative Funding)	(174,033)	(132,139)	0	0	0	0	(306,172)
Debt	0	(25,250)	0	0	0	0	(25,250)
Reserves	0	0	0	0	0	0	0
	(662,417)	(95,957,642)	(51,546,359)	(215,382)	(14,355)	(995,785)	
New Issues							
Salaries and Benefits	639,081	445,976	5,864,648	291,226	22,610	416,481	7,680,022
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,185,338	3,207,362	2,318,864	0	0	946,157	7,657,721
Operating Expenses	133,803	2,539,111	19,849,348	32,300	0	191,616	22,746,178
Operating Capital Outlay	88,000	50,565,801	3,168,092	0	0	49,628	53,871,521
Fixed Capital Outlay	0	206,811,154	163,835,892	0	0	0	370,647,046
Interagency Expenditures (Cooperative Funding)	91,270	18,252,440	389,793	0	0	0	18,733,503
Debt	0	0	0	0	0	0	0
Reserves	0	0	0	0	0	0	0
	2,137,492	281,821,844	195,426,637	323,526	22,610	1,603,882	
NET CHANGE							
Salaries and Benefits	639,081	359,882	5,864,648	75,844	8,255	416,481	7,364,191
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,097,338	(7,115,900)	(2,965,709)	0	0	684,446	(8,299,825)
Operating Expenses	(244,698)	2,487,862	15,543,065	32,300	0	(164,601)	17,653,928
Operating Capital Outlay	66,117	24,688,431	(368,572)	0	0	(328,229)	24,057,747
Fixed Capital Outlay	0	147,348,876	125,417,053	0	0	0	272,765,929
Interagency Expenditures (Cooperative Funding)	(82,763)	18,120,301	389,793	0	0	0	18,427,331
Debt	0	(25,250)	0	0	0	0	(25,250)
Reserves	0	0	0	0	0	0	0
	1,475,075	185,864,202	143,880,278	108,144	8,255	608,097	

IV. PROGRAM ALLOCATIONS

Program 1.0 Water Resources Planning and Monitoring

This program includes all water management planning, including water supply planning, development of minimum flows and levels, 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 activities including water supply planning, minimum flows and levels and other water resources planning. This includes the stormwater projects, cooperative funding, water supply plan development, hydrogeologic data collection, Caloosahatchee peer review, nutrient budget analysis for the St. Lucie watershed, research and monitoring and support of St. Lucie and Caloosahatchee Rivers watershed protection plan implementation, Florida Bay trend assessments and modeling, and Indian River Lagoon National Estuary Program. The program also supports research, data collection and analysis and monitoring for ongoing C&SF project, water quality monitoring, flood protection level of service modeling and analysis, STA operations and monitoring, Everglades Research and evaluation.

Continuing efforts include implementing and updating the plans described above as required, monitoring inflow and nutrient loading to Lake Okeechobee and the Northern Estuaries and evaluating progress towards meeting the new phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement.

Working proactively on the “front end” of the planning and evaluation processes, collaboratively addressing water resource issues, and building successful alliances continues to be an important policy direction. Since the adoption of the Community Planning Act the number of requests for technical assistance has increased.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 22,933,672	\$ 23,635,009	\$ 24,632,626	\$ 26,384,000	\$ 27,023,081	\$ 639,081	2.4%
Other Personal Services	\$ 94,626	\$ 219,329	\$ 88,863	\$ 123,187	\$ 123,187	\$ -	0.0%
Contracted Services	\$ 3,938,911	\$ 2,905,576	\$ 2,220,913	\$ 7,745,194	\$ 8,842,532	\$ 1,097,338	14.2%
Operating Expenses	\$ 3,862,586	\$ 4,433,814	\$ 4,607,098	\$ 15,476,452	\$ 15,231,754	\$ (244,698)	-1.6%
Operating Capital Outlay	\$ 678,384	\$ 570,049	\$ 571,273	\$ 162,383	\$ 228,500	\$ 66,117	40.7%
Fixed Capital Outlay	\$ 845,047	\$ 747,873	\$ 52,975	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 5,996,959	\$ 7,808,226	\$ 7,736,842	\$ 3,382,419	\$ 3,299,656	\$ (82,763)	-2.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 38,350,185	\$ 40,319,876	\$ 39,921,330	\$ 53,273,635	\$ 54,748,710	\$ 1,475,075	2.8%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 27,023,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,023,081
Other Personal Services	\$ 110,637	\$ -	\$ -	\$ -	\$ 12,550	\$ -	\$ 123,187
Contracted Services	\$ 5,030,072	\$ 350,000	\$ -	\$ 50,000	\$ 3,047,460	\$ 365,000	\$ 8,842,532
Operating Expenses	\$ 14,283,800	\$ 603,933	\$ -	\$ -	\$ 344,021	\$ -	\$ 15,231,754
Operating Capital Outlay	\$ 178,500	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 228,500
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,449,383	\$ -	\$ -	\$ -	\$ 850,273	\$ -	\$ 3,299,656
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 49,075,473	\$ 953,933	\$ -	\$ 50,000	\$ 4,304,304	\$ 365,000	\$ 54,748,710

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	224	\$ 18,344,297	\$ 27,023,081	\$ -	\$ 27,023,081
Other Personal Services	1	\$ 123,187	\$ 123,187	\$ -	\$ 123,187
Contracted Services	-	\$ -	\$ 7,118,552	\$ 1,723,980	\$ 8,842,532
Operating Expenses			\$ 3,963,457	\$ 11,268,297	\$ 15,231,754
Operating Capital Outlay			\$ 228,500	\$ -	\$ 228,500
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 3,299,656	\$ -	\$ 3,299,656
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 41,756,433	\$ 12,992,277	\$ 54,748,710

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	229	229	223	222	224	2	0.90%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	1	1	1	1	1	-	0.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	230	230	224	223	225	2	0.90%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)				222	53,273,635	
Reductions						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits				-		
Other Personal Services				-		
Contracted Services				(88,000)		
1	Decrease in Lake Okeechobee Program Support	(88,000)			The decrease is due to the re-allocation of funding in Water Resources and Water Quality lab and field supplies.	
Operating Expenses				(378,501)		
2	Decrease in Everglades Construction Project - Analysis & Interpretation	(2,615)			Decrease is due to realignment of funds as CERP projects shift between construction and New Works.	
3	Decrease in Everglades Research & Evaluation - Scientific Project Support	(375,886)			The decrease is due to the removal of one-time funding for Everglades Monitoring	
Operating Capital Outlay				(21,883)		
4	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(21,883)			The decrease is due to one-time funding for Florida Bay SAV Monitoring.	
Fixed Capital Outlay				-		
Interagency Expenditures (Cooperative Funding)				(174,033)		
5	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(74,033)			The decrease is due to one-time funding for Florida Bay SAV Monitoring.	
6	Decrease in SLR & IRL Applied Research & Model Development	(100,000)			The decrease is due to the completion of harmful algae blooms SLE Phytoplankton Study Grant with USF.	
Debt				-		
Reserves				-		
TOTAL REDUCTIONS			-	(662,417)		

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			2	639,081
1	Increase in Total Fringe Benefits	519,752		Increase in Salaries and Wages is the net result of the implementation of cost-of-living salary increases budgeted in Fiscal Year 2023-24. Fringe Benefits increases are due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.
2	Increase in Total Salaries and Wages	119,329		
Other Personal Services				-
Contracted Services				1,185,338
3	Increase in Everglades Research & Evaluation - Ecosystem Response to Hydrology	1,185,000		The increase is for the addition of S-333 Monitoring DEP Grant (\$1 million), Groundwater Exchange Monitoring and Modeling (GEMM) modeling, tool refinement, planning and well installation(\$185,000).
4	Increase in Regional Water Quality Monitoring - Analytical Services External	143		The increase is due to new works coming online.
5	Increase in Regional Water Quality Monitoring - Assessment & Reporting	195		The increase is due to new works coming online.
Operating Expenses				133,803
6	Increase in Everglades Program Support	26,808		The increase is in Self-Insurance charges.
7	Increase in Everglades Research & Evaluation - Ecosystem Response to Hydrology	50,000		The increase is for the addition of GEMM business travel and supplies.
8	Increase in Lake Okeechobee Program Support	31,000		The increase is due to Increases in insurance premiums.
9	Increase in Modeling & Scientific Support - Program Support	25,200		The increase is due to Increases in insurance premiums.
10	Increase in Regional Water Quality Monitoring - Analytical Services External	753		The increase is due to new works coming online.
11	Increase in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven	42		The increase is due to new works coming online.
Operating Capital Outlay				88,000
12	Increase in Everglades Construction Project - Operations Monitoring	88,000		The increase is in equipment replacement for the Science Lab for the STA's.
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				91,270
13	Increase in Big Cypress Basin	1,270		The increase is due to the increased costs for the US Geological Survey Partnership with Big Cypress Basin.
14	Increase in Everglades Research & Evaluation - Ecosystem Response to Hydrology	90,000		The increase is due to the addition of GEMM Ecological Monitoring.
Debt				-
Reserves				-
TOTAL NEW ISSUES			2	2,137,492
1.0 Water Resources Planning and Monitoring				
Total Workforce and Preliminary Budget for FY 2024-25			224	\$ 54,748,710

IV. PROGRAM ALLOCATIONS

Changes and Trends

The increase in Other Personal Services from Fiscal Year 2020-21 to Fiscal Year 2021-22 is due to an increase in Hydro Data processing for data collection, analysis, and monitoring connected with expanded monitoring efforts. The increase in Interagency Expenses from Fiscal Year 2020-21 to Fiscal Year 2021-22 is due to the Collier County Settlement Agreement (\$1 million), Florida Bay SAV monitoring and other regional expanded monitoring efforts. In the Fiscal Year 2023-24 Adopted Budget this program reflected an increase in Operating Expenses due to the way our actual insurance expenditures post through payroll, an accounting practice which is continued in the Fiscal Year 2024-25 Preliminary Budget. Postings are based on where staff charges versus where staff is budgeted, coupled with budgeting the District's full insurance exposure. Fixed Capital Outlay decreases from Fiscal Year 2020-21 to Fiscal Year 2022-23 are a result of the construction completion of three monitoring wells for the Central Florida Water Initiative (CFWI). Increases in Contracted Services in Fiscal Year 2023-24 resulted from expanded monitoring activities in St. Lucie Basin, Caloosahatchee and Lake Okeechobee Basins.

Updates to the District's regional water supply plans have been initiated or planned. The five-year update to the CFWI was completed in Fiscal Year 2020-21, Upper East Coast in Fiscal Year 2021-22, and Lower West Coast in Fiscal Year 2022-23. The Lower East Coast is scheduled for completion in Fiscal Year 2023-24, and the Lower Kissimmee Basin (last updated in Fiscal Year 2019-20) is scheduled for completion in Fiscal Year 2024-25.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$54.7 million, a 2.8 percent (\$1.5 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$53.3 million. The increase in Contracted Services of 14.2 percent (\$1.1 million) is due to an increase in Water Quality Monitoring State Grants. The decrease in Operating Expenses of 1.6 percent (\$244,698) is due to the completion of Everglades monitoring projects. The decrease in Interagency Expenditures of 2.4 percent (\$82,763) is primarily due to the completion of the Phytoplankton Study Grant and reduction in Florida Bay SAV. The increase in Operating Capital Outlay of 40.7 percent (\$66,117) is due to increases in science lab equipment. Salaries and Benefits also increased 2.4 percent (\$639,081) due to increases in the District's contribution to FRS and employer's share of FICA taxes, and an additional two FTE assigned to this program.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$27 million) (224 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Contracted Services.

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
2025 CFWI RWSP	\$ 567,748	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,748
	\$ 567,748	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,748

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Other Personal Services (\$123,187) (1 OPS)

IV. PROGRAM ALLOCATIONS

- Contracted Services:
 - C&SF Monitoring Assessment (\$916,160)
 - Caloosahatchee River & Estuary Monitoring (\$100,000)
 - Caloosahatchee River & Estuary Protection Plan (\$497,600)
 - Everglades Research & Evaluation (\$1.6 million)
 - Hydrogeologic Data Gathering (\$237,037)
 - Lake Okeechobee Upstream Monitoring (\$414,566)
 - Lake Okeechobee In-Lake Assessment (\$365,709)
 - Lake Okeechobee Program Support (\$3.1 million)
 - Lake Okeechobee WOD (\$813,585)
 - Modeling & Scientific Support (\$178,116)
 - St. Lucie River Upstream Monitoring (\$165,600)
- Operating Expense:
 - Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - Everglades Construction Project Monitoring (\$158,511)
 - Everglades Program Support (\$2.2 million), which includes Everglades property appraiser and tax collector fees (\$1.4 million). Expenses for the Everglades Forever Act property appraiser and tax collector fees are captured here to properly tie the cost of collecting tax to the associated fund and activities.
 - Florida Bay and Florida Keys Applied Research (\$106,436)
 - Lake Okeechobee In-Lake Assessment (\$150,150)
 - Modeling & Scientific Support – IT Support (\$952,584)
 - Regional Water Quality Monitoring (\$598,276)
- Interagency Expenditures:
 - Big Cypress Basin (\$543,590), which is solely for Intergovernmental Local Agreement Projects.
 - C&SF Project Monitoring and Assessment (\$1.1 million), which includes USGS Ground Water and Surface Water Core Network Monitoring.

IV. PROGRAM ALLOCATIONS

- Florida Bay and Florida Keys Applied Research & Model Development (\$511,847)
- Hydrogeologic Data Gathering (\$299,304)
- Lake Okeechobee In-Lake Assessment (\$150,000)
- Regional Water Quality Monitoring (\$415,526)

IV. PROGRAM ALLOCATIONS

***1.1 District Water Management Planning** - Local and regional water management and water supply planning, minimum flows and levels, and other long-term water resource planning efforts. The District Water Management Plans, developed pursuant to section 373.036, F.S., are the District-wide planning documents which encompass other levels of water management planning.*

District Description

Five planning areas, which together encompass the entire District, address the unique resources, and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon and identify programs and projects to ensure that adequate and sustainable water supplies are available to meet existing and future water supply needs while protecting the environment and water resources. Water supply plans are required to identify specific water resource and water supply development projects to meet future demands.

The plans identify a series of water source options for each of the planning areas. The options are as prescribed by Section 373.709, F.S., Regional Water Supply Planning, and incorporate traditional and alternative water supply projects, including water conservation, to meet existing and future reasonable-beneficial uses while sustaining water resources and related natural systems of each planning area. The District is implementing its updated regional water supply plans, which are updated every five years, over a 20-year planning horizon. The Upper East Coast Plan was updated in Fiscal Year 2021-22. The Lower West Coast Plan was updated in Fiscal Year 2022-23. The Lower East Coast Plan is scheduled for update in Fiscal Year 2023-24 and the Lower Kissimmee Basin Plan is scheduled for update in Fiscal Year 2024-25. The District's Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area. The CFWI is a collaborative effort between three water management districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of Central Florida where the three districts' boundaries meet. In November 2020, the Governing Boards of the three districts approved the 2020 CFWI Regional Water Supply Plan (RWSP). Development of the 2025 update for the CFWI RWSP began in Fiscal Year 2021-22 and is scheduled for completion in Fiscal Year 2025-26.

Local governments are required to adopt water supply facilities work plans and incorporate them into their comprehensive plans within 18 months of the respective regional water supply plan update being approved by the Governing Board. The water supply facilities work plans are then reviewed for their consistency with the water supply plans. All proposed comprehensive plan amendments are reviewed to ensure that there is sufficient water to accommodate the proposed amendment as well as all the local government's other demands.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1 District Water Management Planning

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,573,959	\$ 3,081,873	\$ 3,205,428	\$ 4,938,012	\$ 4,646,158	\$ (291,854)	-5.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 454,371	\$ 472,903	\$ 202,364	\$ 618,600	\$ 618,600	\$ -	0.0%
Operating Expenses	\$ 191,827	\$ 142,970	\$ 161,512	\$ 10,605,781	\$ 10,605,781	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ 48,842	\$ 27,966	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 845,047	\$ 747,873	\$ 9,456	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,398,123	\$ 4,830,164	\$ 5,246,602	\$ 642,004	\$ 643,274	\$ 1,270	0.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 8,463,327	\$ 9,324,625	\$ 8,853,327	\$ 16,804,397	\$ 16,513,813	\$ (290,584)	-1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 15,922,029	\$ -	\$ -	\$ -	\$ 291,784	\$ 300,000	\$ 16,513,813

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,646,158	\$ -	\$ 4,646,158
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 318,600	\$ 300,000	\$ 618,600
Operating Expenses	\$ 17,417	\$ 10,588,364	\$ 10,605,781
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 643,274	\$ -	\$ 643,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,625,449	\$ 10,888,364	\$ 16,513,813

Changes and Trends

This activity represents a continued level of service consistent with Fiscal Year 2023-24. See further discussion of changes and trends at sub-activities. The increase in Interagency Expenses from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to Taylor Creek Dredging and Indian River Lagoon Water Quality Improvement Grant. Interagency Expenditures fluctuate depending on the availability of funds for cooperative projects in local water bodies such as Indian River Lagoon, Florida Bay, and Coastal water bodies. Salaries and Benefits budget changes reflect FTEs allocation to various programs as the need changes each year. The fluctuations in Operating Capital Outlay are based on the number and cost of equipment needed each year. The Fixed Capital Outlay expenses for Fiscal Years 2020-21 through 2021-22 were for CFWI well construction that is now complete.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$16.5 million, a 1.7 percent (\$290,584) decrease from the Fiscal Year 2023-24 Adopted Budget of \$16.8 million. Salaries and Benefits decreased 5.9 percent (\$291,854) due to the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 and decreases in new hires salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes. Interagency Expenditures increased 0.2 percent (\$1,270) resulting from increases in US geological survey partnership with Big Cypress Basin.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.6 million)
- Contracted Services:
 - Caloosahatchee River Estuary Protection Plan (\$497,600)
- Operating Expense:
 - Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
- Interagency Expenditures:
 - Big Cypress Basin (\$543,590), for Intergovernmental Local Agreement
 - Indian River Lagoon Initiatives (\$63,000)
 - Estuary Protection Plan (\$36,684)

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, and regional water supply plans developed pursuant to section 373.0361, Florida Statutes.

District Description

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, F.S., and regional water supply plans developed pursuant to Section 373.0361, F.S. Five planning areas, which together encompass the entire District, address the unique resources, and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon and identify recommended sources and projects to satisfy those demands. Implementation of recommendations is essential to ensuring that enough water will be available when needed.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.1 Water Supply Planning

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,449,646	\$ 2,135,479	\$ 2,483,202	\$ 3,380,586	\$ 3,027,172	\$ (353,414)	-10.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 163,472	\$ 211,956	\$ 170,381	\$ 114,000	\$ 114,000	\$ -	0.0%
Operating Expenses	\$ 46,430	\$ 20,921	\$ 410	\$ 10,589,301	\$ 10,589,301	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ 30,696	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 845,047	\$ 747,873	\$ 9,456	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 126,667	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,504,595	\$ 3,273,592	\$ 2,663,449	\$ 14,083,887	\$ 13,730,473	\$ (353,414)	-2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 13,730,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,730,473

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,027,172	\$ -	\$ 3,027,172
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 114,000	\$ -	\$ 114,000
Operating Expenses	\$ 937	\$ 10,588,364	\$ 10,589,301
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,142,109	\$ 10,588,364	\$ 13,730,473

Changes and Trends

This activity represents a continued level of service consistent with Fiscal Year 2023-24. The continued implementation of the CFWI monitoring well project has resulted in fluctuations within the Fixed Capital Outlay, Interagency Expenditures, Contracted Services, Operating Expenses, and Salaries and Benefits categories over the five-year period. This is because access agreements with public and private entities are required to be in place prior to well installation, and the timeliness of securing such agreements is highly variable. In addition, the number of wells installed vary from year to year. The FY2021-22 Interagency expense was for a one-time contract with University of Florida to provide updated population estimates and projections for

IV. PROGRAM ALLOCATIONS

the CFWI Planning Area to support the 2025 WS Plan update. The Operating Capital Outlay expense was for a trailer and generator to support the CFWI Project. The swing in Operating Expense between actual expenses in prior years and the budget years is due to inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$13.7 million, a 2.5 percent (\$353,414) decrease from the Fiscal Year 2023-24 Adopted Budget of \$14.1 million. Salaries and Benefits decreased 10.5 percent (\$353,414) that reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 and decreases in new hires' salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$3 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Contracted Services.

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
2025 CFWI RWSP	\$ 567,748	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,748
	\$ 567,748	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,748

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - Ground water model peer review (\$89,000)
- Operating Expense:
 - Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability).

There are no items funded with Fund Balance.

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

The establishment of minimum flows and minimum water levels (MFLs) for lakes, rivers, wetlands, estuaries, and aquifer are required to protect water resources from significant harm, as determined by the District Governing Board. MFLs identify the point at which further withdrawals will cause significant harm to the state's surface water and ground water resources. MFL criteria are adopted pursuant to Section 373.042, F.S. For waterbodies that do not currently meet the MFL criteria, each water management district must develop a recovery strategy that outlines a plan to meet MFL criteria. A prevention strategy must be developed if it is expected that an MFL will not be met within the next 20-year planning horizon [Subsection 373.0421(2), F.S.].

To date, nine MFLs have been adopted within District boundaries, which includes 40 different MFL compliance monitoring sites. In 2001, MFLs were adopted for the Caloosahatchee River, Lake Okeechobee, Everglades (Water Conservation Areas 1, 2 and 3, Everglades National Park, and the Rotenberger and Holey Land Wildlife Management Areas), Biscayne Aquifer, and Lower West Coast Aquifers (Tamiami, Sandstone, and Mid-Hawthorn). In 2002, an MFL was adopted for the St. Lucie River and Estuary, and in 2003 an MFL was adopted for the Northwest Fork of the Loxahatchee River. In 2006, MFLs were adopted for Lake Istokpoga and Florida Bay. The District periodically reevaluates adopted MFL criteria to ensure continued protection of natural systems. In 2014, the District conducted a reevaluation of MFL criteria for Florida Bay. The results of the reevaluation indicated that the existing MFL criteria and prevention strategy are sufficient to protect the existing resources within Florida Bay. In 2019, District scientists completed a reevaluation of the Caloosahatchee River Estuary (CRE) MFL. A technical document was released detailing the response of multiple ecological indicators to low flow conditions during the dry season. The CRE MFL was subsequently revised and approved by District's Governing Board in 2019.

In addition to MFLs, the District has established water reservations and restricted allocation areas by rule to protect water for the natural system. Water reservations serve to reserve water for the protection of fish and wildlife or public health and safety [Subsection 373.223(4), F.S.]. Water reservations can be used to aid in a recovery or prevention strategy for an established MFL waterbody. Since 2006, the District has adopted six water reservations. The first two of these were adopted in 2009 for Picayune Strand and Fakahatchee Estuary. In 2010, a water reservation was adopted for the North Fork of the St. Lucie River. In 2013 and 2014, two water reservations were adopted in support of Comprehensive Everglades Restoration Plan (CERP) projects. These include a water reservation for Nearshore Central Biscayne Bay, which was adopted in 2013, in support of the CERP Biscayne Bay Coastal Wetlands (Phase 1) Project, and the Caloosahatchee River (C-43) West Basin Storage Reservoir water reservation, adopted in 2014, to help promote a more balanced and healthy salinity regime for the Caloosahatchee River. Water reservations for the Kissimmee River and Chain of Lakes were developed in 2020 to provide water specifically for the protection of fish and wildlife in the Kissimmee River and its floodplain as well as the Chain of Lakes.

Like water reservations, Restricted Allocation Areas (RAA) are another water resource protection tool that is implemented for geographic areas that limit water allocations from

IV. PROGRAM ALLOCATIONS

specific water resources. Additional allocations beyond the established limitation are restricted or prohibited because there is a lack of water available to meet the projected needs, to protect water for natural systems and future restoration projects or is part of an MFL Recovery or Prevention Strategy. Water sources with RAAs are not relied upon to be available to meet the projected needs of a region beyond the specified limitations. RAA criteria are based on Subsection 373.223(1), F.S., which specifies a three-prong test used for issuing consumptive use permits. RAAs adopted since 1981 for specific areas of the District are listed in Sub-Activity 3.2.1 of the Applicant's Handbook for Water Use Permit Applications, which is incorporated by reference into Chapter 40E-2, Florida Administrative Code. Adopted RAAs include the Lake Istokpoga/Indian Prairie Canal System; L-1, L-2 & L-3 Canal System; C-23, C-24 & C-25 Canal System; North Palm Beach/Loxahatchee River Watershed Waterbodies and Lower East Coast Everglades Waterbodies; Lake Okeechobee and Lake Okeechobee Service Area; and Floridan Wells in Martin and St. Lucie Counties.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.2 Minimum Flows and Levels

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 239,093	\$ 185,568	\$ 36,595	\$ 170,445	\$ 178,750	\$ 8,305	4.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 4,358	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 243,451	\$ 185,568	\$ 36,595	\$ 170,445	\$ 178,750	\$ 8,305	4.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 178,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,750

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 178,750	\$ -	\$ 178,750
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 178,750	\$ -	\$ 178,750

Changes and Trends

Within the last five years, funding in this sub-activity has fluctuated overall due to the level in FTEs and contractual needs associated with Peer Reviews and Statements of Estimated Regulatory Costs evaluations.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$178,750, a 4.9 percent (\$8,305) increase from the Fiscal Year 2023-24 Adopted Budget of \$170,445 due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$178,750)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.1.3 Other Water Resource Planning - District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, SWIM planning, and feasibility studies.

District Description

Other water resource planning includes a variety of efforts in the planning phase such as activities under the Northern Everglades Watershed Protection Plans, the South Miami-Dade Water Management Plan, the South Lee County Watershed Plan, and the Estero Bay Watershed management strategies. Planning efforts also include implementation of state appropriation supported flood mitigation, stormwater improvement, restoration, and water quality projects.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.3 Other Water Resource Planning

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 885,220	\$ 760,826	\$ 685,631	\$ 1,386,981	\$ 1,440,236	\$ 53,255	3.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 286,541	\$ 260,947	\$ 31,983	\$ 504,600	\$ 504,600	\$ -	0.0%
Operating Expenses	\$ 145,397	\$ 122,049	\$ 161,102	\$ 16,480	\$ 16,480	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ 18,146	\$ 27,966	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,398,123	\$ 4,703,497	\$ 5,246,602	\$ 642,004	\$ 643,274	\$ 1,270	0.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,715,281	\$ 5,865,465	\$ 6,153,284	\$ 2,550,065	\$ 2,604,590	\$ 54,525	2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 2,012,806	\$ -	\$ -	\$ -	\$ 291,784	\$ 300,000	\$ 2,604,590

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,440,236	\$ -	\$ 1,440,236
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 204,600	\$ 300,000	\$ 504,600
Operating Expenses	\$ 16,480	\$ -	\$ 16,480
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 643,274	\$ -	\$ 643,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,304,590	\$ 300,000	\$ 2,604,590

Changes and Trends

Continuing efforts include implementing and updating the plans described above as required, monitoring inflow and nutrient loading to Lake Okeechobee and the Northern Estuaries and evaluating progress towards meeting the phosphorus criterion for the Everglades as well as levels and limits set by the Everglades Settlement Agreement. The change in Salaries and Benefits is due to reallocation of staff time to various activities as workload changes. The increase in Contracted Services from Fiscal Year 2022-23 to Fiscal Year 2023-24 is due to the Caloosahatchee River & Estuary Protection Plan MFLs and Lake Worth Lagoon Initiative activities. The increase in Interagency Expenditures from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to increases in St. Lucie River initiatives and the Collier County Settlement Agreement. The significant decrease in budget years, compared to actual prior year expenses, reflects one-time funding from grants and state appropriations for Taylor Creek Dredging and Indian River Lagoon Water Quality Improvements.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$2.6 million, a 2.1 percent (\$54,525) increase from the Fiscal Year 2023-24 Adopted Budget of \$2.6 million. The 3.8 percent increase (\$53,255) in Salaries and Benefits is due to projected increases in the District's contribution to FRS and employer's share of FICA taxes. The increase in Interagency Expenditures of 0.2 percent (\$1,270) is primarily for geological survey within the Big Cypress Basin.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$1.4 million)
- Contracted Services:
 - Caloosahatchee River & Estuary (\$497,600)
 - Lake Worth Lagoon Local Initiative (\$7,000)
- Operating Expenses:
 - Estuary Protection lab and water quality instrumentation (\$7,100)
 - Naples Bay Activity for Supplies (\$9,380)
- Interagency Expenditures:
 - Big Cypress Basin for Intergovernmental Local Agreement Projects (\$543,590)
 - Indian River Lagoon License Tag Program in Martin, Palm Beach, and St. Lucie counties (\$63,000)
 - Estuary Protection Plan (\$36,684)

There are no items funded with Fund Balance.

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

Activities that support South Florida Water Management District (District) water management planning, restoration, and preservation efforts, including water quality monitoring, data collection and evaluation, and research. This agency work includes research, modeling, environmental monitoring, and assessment activities that support various regulatory-driven mandates/agreements and comply with federal and state-issued permits such as Everglades Settlement Agreement/Consent Decree, Clean Water Act, Comprehensive Everglades Restoration Plan, Everglades Forever Act, Restoration Strategies, Environmental Resource Permitting, and the Northern Everglades and Estuaries Protection Program (NEEPP).

Program-related activities include comprehensive monitoring and laboratory analysis; quality assurance/quality control; data management; hydrologic modeling; water quality and ecological modeling; remote sensing; operational monitoring for the Central and Southern Florida Project and Everglades Stormwater Treatment Areas (STAs); Geographic Information Systems development; applied research (field and laboratory); Best Management Practices (BMP) technologies; pollutant load reduction goals development; and technical reporting and publication.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades. These strategies build upon the existing projects, and further improve the quality of stormwater entering the Everglades. The strategies are anticipated to achieve compliance with the total phosphorus water quality standard established for the Everglades (www.sfwmd.gov/restorationstrategies). In September 2012, DEP issued the District Consent Orders associated with Everglades STA permits, which outline a suite of projects with deadlines for completion. The identified projects primarily consist of reservoirs referred to as flow equalization basins, STA expansions, and associated infrastructure and conveyance improvements. These projects, several of which are completed and operational, are being designed and constructed at a total cost of approximately \$880 million. Pursuant to the DEP Consent Orders, the District is also implementing a Science Plan for the Everglades STAs to investigate the critical factors that collectively influence phosphorus removal and better understand the ability to meet the phosphorus removal goals and the sustainability of STA performance at low phosphorus concentrations.

The NEEPP mandates the coordination of agencies, which includes the District, DEP, and Florida Department of Agriculture and Consumer Services to develop and implement Watershed Protection Plans for Lake Okeechobee and the Caloosahatchee and St. Lucie River watersheds. The Lake Okeechobee Watershed Protection Plan was initially developed in 2004 and has been subsequently updated in 2007, 2011, and 2014. The Phase II Technical Plan for the Lake Okeechobee Watershed Construction Project was completed in 2008. The Caloosahatchee and St. Lucie River Watershed Protection Plans were developed in 2009 and updated in 2012 and 2015. The plans include nutrient source controls (e.g., BMPs) and several sub-regional and regional technologies, such as STAs and alternative treatment technologies, to improve the quality of water within the watersheds and of the water delivered downstream to Lake Okeechobee and the Northern Estuaries. Several measures are also included in the plans to improve water levels within Lake Okeechobee, and the quantity and timing of discharges from

IV. PROGRAM ALLOCATIONS

the Lake and its downstream estuaries to achieve more desirable salinity ranges. These measures include reservoirs, aquifer storage and recovery wells, and dispersed water management projects. In addition, the plans include respective Research and Water Quality Monitoring Programs for the Lake and Estuaries that include water quality and ecological monitoring and assessment, and related research studies.

Central and Southern Florida (C&SF) monitoring and assessment is the performance of field measurements, data collection, and instrument maintenance used to monitor flow conditions in support of flood control operations and analysis. This is performed at all C&SF sites and structures.

Pursuant to Chapter 2005-36, Laws of Florida, and Subsection 373.036 (7), F.S., the District in cooperation with the DEP, publishes and submits the *South Florida Environmental Report* (SFER) to the Florida legislature, governor, and other key stakeholders on March 1 each year (www.sfwmd.gov/science-data/sfer). This unified reporting details the restoration, management, and protection activities associated with the Kissimmee Basin, Northern Everglades (Lake Okeechobee, St. Lucie Estuary, and Caloosahatchee Rivers and Estuaries), and the Southern Everglades. Other agency reporting requirements, including annual plans and reports required of all Florida water management districts as well as those mandated in the federal and state-issued permits, are also incorporated to enhance reporting efficiencies.

Continuing efforts include monitoring to determine progress toward meeting Lake Okeechobee phosphorus loading targets, the phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement. Other monitoring activities include Lake Okeechobee ecological monitoring; assessment of downstream effects of the STAs; assessment of the hydrologic needs of the Everglades (as mandated by the Everglades Forever Act); system-wide conditions monitoring under REstoration COordination & VERification (RECOVER); and monitoring support for CERP projects.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 17,397,219	\$ 18,584,524	\$ 19,481,387	\$ 19,059,768	\$ 19,983,043	\$ 923,275	4.8%
Other Personal Services	\$ 94,626	\$ 219,329	\$ 88,863	\$ 123,187	\$ 123,187	\$ -	0.0%
Contracted Services	\$ 3,361,655	\$ 2,277,811	\$ 1,826,102	\$ 6,964,789	\$ 8,062,127	\$ 1,097,338	15.8%
Operating Expenses	\$ 2,751,410	\$ 3,273,590	\$ 3,554,566	\$ 3,918,087	\$ 3,673,389	\$ (244,698)	-6.2%
Operating Capital Outlay	\$ 548,782	\$ 500,637	\$ 512,498	\$ 162,383	\$ 228,500	\$ 66,117	40.7%
Fixed Capital Outlay	\$ -	\$ -	\$ 43,519	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 2,598,836	\$ 2,978,062	\$ 2,490,240	\$ 2,740,415	\$ 2,656,382	\$ (84,033)	-3.1%
Debt	\$ -	\$ -	\$ 10,740	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 26,752,528	\$ 27,833,953	\$ 28,007,914	\$ 32,968,629	\$ 34,726,628	\$ 1,757,999	5.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 29,645,175	\$ 953,933	\$ -	\$ 50,000	\$ 4,012,520	\$ 65,000	\$ 34,726,628

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 19,983,043	\$ -	\$ 19,983,043
Other Personal Services	\$ 123,187	\$ -	\$ 123,187
Contracted Services	\$ 6,638,147	\$ 1,423,980	\$ 8,062,127
Operating Expenses	\$ 2,993,456	\$ 679,933	\$ 3,673,389
Operating Capital Outlay	\$ 228,500	\$ -	\$ 228,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,656,382	\$ -	\$ 2,656,382
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 32,622,715	\$ 2,103,913	\$ 34,726,628

Changes and Trends

Overall funding for the last few years has moderately fluctuated in this activity. Expanded Monitoring efforts implemented in response to the 2019 Governor's Executive Order 19-12 and continues to be reflected in Contracted Services and Operating Expenses.

Increases in Other Personal Services between Fiscal Year 2020-21 and Fiscal Year 2021-22 reflect increases in hydro data processing for expanded water quality monitoring.

Increases in Interagency Expenditures and Operating Expense between Fiscal Year 2020-21 and Fiscal Year 2021-22 reflect the implementation of expanded monitoring efforts.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$34.7 million, a 5.3 percent (\$1.8 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$33 million. The increase in Salaries and Benefits of 4.8 percent (\$923,275) is due to projected increases in the District's contribution to FRS and employer's share of FICA taxes. The increase in Contracted Services of 15.8 percent (\$1.1 million) resulted from the addition of S-333 Water Quality State Grants (\$1 million) and GEMM contracts (\$185,000) netted against a decrease in Water Resources Lab & Field supplies (\$88,000). The decrease in Interagency Expenditures of 3.1 percent (\$84,033) is due to a one-time grant funding for Phytoplankton Study (\$100,000), and one-time funding for Florida Bay SAV Monitoring (\$74,033), netted against an increase in GEMM Ecological Monitoring (\$90,000). The decrease in Operating Expenses of 6.2 percent (\$244,698) is due to a reduction in Everglades monitoring. The increase in Operating Capital Outlay of 40.7 percent (\$66,117) is due to replacement lab equipment.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$20 million)
- Other Personal Services:
 - On-going C&SF Monitoring and Assessment (\$94,518)
 - LTP STA O&M – Monitoring and Assessment (\$16,119)
 - Lake Okeechobee Water Quality Assessment & Reporting (\$12,550)
- Contracted Services:
 - C&SF Monitoring and Assessment (\$916,160)
 - Caloosahatchee River & Estuary (\$100,000)
 - Everglades Research & Evaluation, Ecosystem Response to Hydrology (\$1.2 million).
 - Everglades Research & Evaluation, Multi-Disciplinary Research (\$414,000).
 - Hydrogeologic Data Gathering (\$237,037)
 - Lake Okeechobee Upstream Monitoring (\$414,566)
 - Lake Okeechobee In-Lake Assessment (\$365,709)
 - Lake Okeechobee Program Support (\$3.1 million)
 - Lake Okeechobee WOD – Northern Everglades Monitoring (\$813,585)
 - St. Lucie River Upstream Monitoring (\$165,600)
- Operating Expenses:
 - Everglades Program Support (\$2.2 million), which includes:
 - Property Appraiser and Tax Collector fees (\$1.7 million). Expenses for the Everglades Forever Act property appraiser and tax collector fees are captured here to properly tie the cost of collecting the tax to the associated fund and activities.
 - Self - Insurance Charges (\$370,257)
 - Everglades Construction Project - Operations Monitoring (\$158,511)
 - Everglades Research & Evaluation - (\$140,622)

IV. PROGRAM ALLOCATIONS

- Florida Bay & Florida Keys Applied Research (\$106,436)
- Hydrogeologic Data Gathering (\$85,735)
- Lake Okeechobee In-Lake Assessment, WQ Assessment and Reporting, and Upstream Monitoring (\$150,150)
- Regional Water Quality Monitoring (\$598,276)
- Operating Capital Outlay:
 - Everglades Lab Equipment Replacement (\$88,000)
 - Lake Okeechobee In-Lake Assessment Equipment (\$50,000)
 - Regional Water Quality Monitoring Equipment (\$90,500)
- Interagency Expenditures:
 - C&SF Monitoring and Assessment (\$1.1 million)
 - Everglades Research & Evaluation (\$90,000)
 - Florida Bay and Florida Keys Applied Research and Model Development (\$511,847)
 - Hydrogeologic Data Gathering (\$299,304)
 - Lake Okeechobee In-Lake Assessment (\$150,000)
 - Regional Water Quality Monitoring (\$415,526)

Items funded with Fund Balance include: Tax Collector/Property Appraiser Fees (\$603,933), and Active Marsh Improvement Project for mitigation (\$350,000).

IV. PROGRAM ALLOCATIONS

***1.3 Technical Assistance** - Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts.*

District Description

Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts. The District provides technical assistance to local governments on their local comprehensive plans, ten-year water supply facilities work plans, and related documents. This technical assistance is provided through several means:

- Provide technical support to local government planners and officials when comprehensive plans are evaluated and updated.
- Review and comment on significant water resource issues for proposed amendments to local government comprehensive plans.
- Provide expertise on District programs for local government community planning efforts, as well as coordination with the Regional Planning Councils, Florida Department of Economic Opportunity (FDEO), Florida Department of Transportation (FDOT) and DEP.
- Provide comments on projects reviewed through the State Clearinghouse and developments of regional impact.
- Work with local governments to ensure consistency between local government ten-year water supply facilities work plans and the District's regional water supply plans.
- Conduct technical assistance workshops with local governments throughout the District as needed and aided local governments regarding ten-year water supply facility work plans.
- Consistent with the Community Planning Act adopted during the 2011 session of the Florida Legislature and the Community Development Act adopted during the 2015 session of the Florida Legislature, emphasis is being placed on providing technical assistance to local governments. Reviews of proposed amendments to local government comprehensive plans focus on addressing impacts to significant state water resources.
- Working proactively on the "front end" of the planning and evaluation processes, collaboratively addressing water resource issues, and building successful alliances continues to be important. Since the adoption of the Community Planning Act the number of requests for technical assistance has increased. In addition, local governments are in the process of evaluating and updating their comprehensive plans. This includes evaluations of existing adopted Water Supply Work Plans and identifying needed comprehensive plan amendments.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.3 Technical Assistance

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 218,584	\$ 198,447	\$ 187,687	\$ 207,882	\$ 225,840	\$ 17,958	8.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 218,584	\$ 198,447	\$ 187,687	\$ 207,882	\$ 225,840	\$ 17,958	8.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 225,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,840

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 225,840	\$ -	\$ 225,840
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 225,840	\$ -	\$ 225,840

Changes and Trends

Over the last five years, funding in this activity has remained relatively stable. This activity represents a continued level of service consistent with Fiscal Year 2023-24. The decrease in Salaries and Benefits during Fiscal Year's 2021-22 and 2022-23 is due to allocation of personnel to projects.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$255,840, an 8.6 percent (\$17,958) increase from the Fiscal Year 2023-24 Adopted Budget of \$207,882. An increase in Salaries and Benefits is due to projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$225,840)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

All Water Resources and Planning activities are captured within other activities not necessitating utilization of this “Other” activity component.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.4 Other Water Resource Planning and Monitoring Activities

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development that support the Water Resources Planning and Monitoring program and related activities.

Information technology items (salaries, contractors, hardware / software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.5 Technology and Information Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,743,910	\$ 1,770,165	\$ 1,758,123	\$ 2,178,338	\$ 2,168,040	\$ (10,298)	-0.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 122,885	\$ 154,862	\$ 192,448	\$ 161,805	\$ 161,805	\$ -	0.0%
Operating Expenses	\$ 919,349	\$ 1,017,254	\$ 891,020	\$ 952,584	\$ 952,584	\$ -	0.0%
Operating Capital Outlay	\$ 129,602	\$ 20,570	\$ 30,810	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,915,746	\$ 2,962,851	\$ 2,872,401	\$ 3,292,727	\$ 3,282,429	\$ (10,298)	-0.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 3,282,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,282,429

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,168,040	\$ -	\$ 2,168,040
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 161,805	\$ -	\$ 161,805
Operating Expenses	\$ 952,584	\$ -	\$ 952,584
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,282,429	\$ -	\$ 3,282,429

Changes and Trends

The increase in Contracted Services from Fiscal Year 2020-21 to Fiscal Year 2022-23 are due to IT consulting services, enterprise software implementation, and training. The decrease in Operating Capital Outlay is due to a decrease in computer hardware acquisition. This activity represents a continued level of service over the past five years.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$3.3 million, a 0.3 percent (\$10,298) decrease from the Fiscal Year 2023-24 Adopted Budget of \$3.3 million. The decrease is entirely due to a 0.5 percent (\$10,298) decrease in Salaries and Benefits reflecting the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 and decreases in new hires salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.2 million)
- Contracted Services:
 - Modeling and Scientific Support - IT Support (\$161,805), which includes:
 - Computer consulting services (\$96,185), enterprise resource support and IT security
 - Copier/printer leases (\$40,620)
 - Desktop software and network cabling (\$25,000)
- Operating Expenses:
 - Modeling and Scientific Support - IT Support (\$952,584) which includes:
 - Software maintenance (\$800,223)
 - Hardware maintenance (\$53,775)
 - Communication service (\$87,586)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 2.0 Land Acquisition, Restoration and Public Works

This program includes the development and construction of all capital projects (except for those contained in Program 3.0), including water resource development projects, water supply development assistance, water control projects, and support and administrative facilities construction; cooperative projects; land acquisition; and the restoration of lands and water bodies.

District Description

The District oversees the development and construction of all restoration capital projects including surface water projects pertaining to Restoration Strategies, CERP/CEPP, STA Capital Construction, and the NEEPP, as well as water supply development assistance through cooperative funding for Alternative Water Supply (AWS).

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 16,179,467	\$ 16,427,525	\$ 18,594,009	\$ 22,338,782	\$ 22,698,664	\$ 359,882	1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 32,733,143	\$ 39,006,572	\$ 46,332,213	\$ 55,152,513	\$ 48,036,613	\$ (7,115,900)	-12.9%
Operating Expenses	\$ 8,316,420	\$ 7,643,208	\$ 5,386,137	\$ 9,640,772	\$ 12,128,634	\$ 2,487,862	25.8%
Operating Capital Outlay	\$ 17,611,871	\$ 31,056,613	\$ 42,272,372	\$ 30,200,500	\$ 54,888,331	\$ 24,688,431	81.7%
Fixed Capital Outlay	\$ 350,101,440	\$ 459,963,526	\$ 454,070,475	\$ 513,537,193	\$ 660,886,069	\$ 147,348,876	28.7%
Interagency Expenditures (Cooperative Funding)	\$ 9,063,678	\$ 7,852,879	\$ 11,160,807	\$ 25,153,994	\$ 43,274,295	\$ 18,120,301	72.0%
Debt	\$ 30,354,250	\$ 32,963,730	\$ 31,250,218	\$ 30,295,125	\$ 30,269,875	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 464,360,269	\$ 594,914,053	\$ 609,066,832	\$ 686,318,879	\$ 872,183,081	\$ 185,864,202	27.1%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 22,105,386	\$ -	\$ -	\$ -	\$ -	\$ 593,278	\$ 22,698,664
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,607,544	\$ -	\$ -	\$ -	\$ 43,062,033	\$ 1,367,036	\$ 48,036,613
Operating Expenses	\$ 6,849,953	\$ -	\$ -	\$ -	\$ 5,225,723	\$ 52,958	\$ 12,128,634
Operating Capital Outlay	\$ 187,000	\$ -	\$ -	\$ -	\$ 54,697,931	\$ 4,000	\$ 54,888,331
Fixed Capital Outlay	\$ 403,383	\$ -	\$ -	\$ -	\$ 660,482,686	\$ -	\$ 660,886,069
Interagency Expenditures (Cooperative Funding)	\$ 963,640	\$ -	\$ -	\$ -	\$ 42,167,763	\$ 142,886	\$ 43,274,295
Debt	\$ 30,269,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,269,875
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 64,386,781	\$ -	\$ -	\$ -	\$ 805,636,142	\$ 2,160,158	\$ 872,183,081

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	172	\$ 15,754,267	\$ 22,698,664	\$ -	\$ 22,698,664
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 37,775,380	\$ 10,261,233	\$ 48,036,613
Operating Expenses			\$ 8,795,666	\$ 3,332,968	\$ 12,128,634
Operating Capital Outlay			\$ 19,888,931	\$ 35,000,000	\$ 54,888,931
Fixed Capital Outlay			\$ 660,886,069	\$ -	\$ 660,886,069
Interagency Expenditures (Cooperative Funding)			\$ 20,774,295	\$ 22,500,000	\$ 43,274,295
Debt			\$ 30,269,875	\$ -	\$ 30,269,875
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 801,088,880	\$ 71,094,201	\$ 872,183,081

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	165	159	166	171	172	1	0.58%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	165	159	166	171	172	1	0.58%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Land Acquisition, Restoration and Public Works
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)					171	686,318,879	
Reductions							
Issue	Description	Issue Amount	Workforce	Category Subtotal			Issue Narrative
Salaries and Benefits						(86,094)	
1	Decrease in Total Salaries and Wages	(86,094)					The net decrease reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24, which are offset by realignment of one staff to this Program in support of restoration.
Other Personal Services						-	
Contracted Services						(10,323,262)	
2	Decrease in Biscayne Bay Coastal Wetlands	(319)					Decrease in New Works is due to one-time staff gauge replacement at L-31E, offset by new water quality and monitoring for Biscayne Bay Coastal Wetlands (BBCW) - Cutler Wetlands during operational testing phase.
3	Decrease in Dispersed Water Management	(1,026,709)					Decrease is due to reduced cashflow requirements for water retention/nutrient reduction projects due to prior year state appropriations.
4	Decrease in Lake Okeechobee Phase II Technical Plan	(6,229,801)					Decrease is due to reduced cashflow requirements for water retention/nutrient reduction projects due to prior year state appropriations, which are offset by increased authority for NEEPP state grant applications.
5	Decrease in USACE Monitoring	(66,433)					Decrease is due to realignment of funds as CERP projects shift between construction and New Works.
6	Decrease in Biscayne Bay Local Initiatives	(3,000,000)					Decrease is due to one-time grant through Miami-Dade County/DEP for Waterways Impact Protection Effort Project.
Operating Expenses						(51,249)	
7	Decrease in Indian River Lagoon - South	(20,725)					Decrease in New Works is due to reduced cash flow requirements in this expense category during operational testing and monitoring for C-44 STA and Reservoir.
8	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(22,429)					Decrease is primarily due to one-time YSI equipment replacement.
9	Decrease in USACE Monitoring	(8,095)					Decrease is due to realignment of funds as CERP projects shift between construction and New Works.
Operating Capital Outlay						(25,877,370)	
10	Decrease in Biscayne Bay Coastal Wetlands	(9,000)					Decrease in New Works is due to one-time staff gauge replacement at L-31E.
11	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(52,000)					Decrease in New Works is due to one-time heavy equipment replacement.
12	Decrease in Loxahatchee River Watershed Restoration Project	(12,781,870)					Decrease is due to reduced cash flow requirement for project components.
13	Decrease in Taylor Creek Reservoir	(13,000,000)					Decrease is due to reduced cash flow requirement for Grassy Island FEB.
14	Decrease in USACE Monitoring	(34,500)					Decrease is due to realignment of funds as CERP projects shift between construction and New Works.
Fixed Capital Outlay						(59,462,278)	
15	Decrease in C-111/Modified Water Deliveries/Combined System Operating Plan (CSOP)	(10,000,000)					Decrease is due to reduced cash flow requirement for the S-332B Pump Station Replacement.
16	Decrease in Caloosahatchee River & Estuary Projects	(7,600,000)					Decrease is due to reduced cash flow requirement for Lake Hicpochee Hydrologic Enhancement, offset by increase in cash flow needs for Boma FEB.
17	Decrease in Central Everglades Planning Project	(556,103)					Decrease is due to reduced cash flow requirements for CEPP New Waters, offset by increases in CEPP North and South features.

IV. PROGRAM ALLOCATIONS

Reductions						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
18	Decrease in CERP Planning	(30,806,175)				Decrease is due to one-time rebudget of prior years state appropriations.
19	Decrease in Dispersed Water Management	(500,000)				Decrease is due to reduced cash flow requirement for C-23/C-24 Interim Storage Project .
20	Decrease in LTP STA O&M - STA Capital Construction	(10,000,000)				Decrease is due to reduced cash flow requirement for the STA 5/6 Connection to Lake Okeechobee.
Interagency Expenditures (Cooperative Funding)					(132,139)	
21	Decrease in Biscayne Bay Coastal Wetlands	(42,800)				Decrease in New Works is due to completion of L-31E #4-periphyton and vegetation monitoring.
22	Decrease in Caloosahatchee River & Estuary Projects	(81,731)				Decrease in prior year state appropriation for Caloosahatchee tributary flow monitoring, to be offset by increase in NEEPP Planning.
23	Decrease in USACE Monitoring	(7,608)				Decrease is due to realignment of funds as CERP projects shift between construction and New Works.
Debt					(25,250)	
24	Decrease in CERP Program Management & Support	(11,286)				Decrease is due to reduction of Certificates of Participation payment schedule as debt decreases.
25	Decrease in LTP Acceler8 - Program Support	(13,964)				Decrease is due to reduction of Certificates of Participation payment schedule as debt decreases.
Reserves					-	
TOTAL REDUCTIONS			-		(95,957,642)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Land Acquisition, Restoration and Public Works
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

New Issues					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits			1		445,976
1	Increase in Total Salaries and Wages				Increase in FTE count is due to the realignment of one staff to this Program in support of restoration; Salaries and Wages are not showing an increase due to the net decrease in this expense category due to the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24. Increase in Fringe Benefits is due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.
2	Increase in Total Fringe Benefits				
		445,976			
Other Personal Services					-
Contracted Services					3,207,362
3	Increase in C-43 Basin Storage Reservoir	6,500			Increase is due to New Works for S-470 pump station during operational testing phase.
4	Increase in Caloosahatchee River & Estuary Projects	47,630			Increase is due to New Works for C-43 Water Quality Treatment and Testing during testing phase.
5	Increase in Central Everglades Planning Project	430,513			Increase is due to realignment of funds as CERP projects shift between construction and New Works.
6	Increase in CERP Program Support (Not Creditable)	1,000,000			Increase is due to anticipated USFWS/FWC grant for endangered species compliance.
7	Increase in CERP RECOVER	1,250,000			Increase is due to anticipated state grant for RECOVER activities.
8	Increase in Indian River Lagoon - South	1,301			Increase in New Works is due to increased cash flow requirements in this expense category during operational testing and monitoring for C-44 STA and Reservoir.
9	Increase in Kissimmee River Restoration - Integrated Ecosystem Studie	301,492			Increase in New Works is due to increased cash flow requirements for the Kissimmee River Restoration Evaluation Program.
10	Increase in Lake Okeechobee Regional Phosphorus Control Project	739			Increase in New Works is due to increased costs for Lakeside Ranch STA compliance assessment.
11	Increase in Long-Term Plan (LTP) Source Controls - EFA Reg Source C	16,667			Increase is due to New Works for C-139 FEB laboratory services.
12	Increase in Picayune Strand Restoration	152,520			Increase is due to New Works for Picayune Strand SW Protection Features water quality monitoring.
Operating Expenses					2,539,111
13	Increase in Biscayne Bay Coastal Wetlands	777,621			Increase in New Works for BBCW Cutler Wetlands and L-31E during operational testing and monitoring.
14	Increase in C-43 Basin Storage Reservoir	588,928			Increase is due to New Works for S-470 pump station during operational testing and monitoring.
15	Increase in Caloosahatchee River & Estuary Projects	151,850			Increase is due to New Works for NEEPP C-43 West Basin Storage Reservoir Water Quality Component during the testing phase.
16	Increase in Central Everglades Planning Project	1,020,586			Increase is due to New Works for the EAA A-2 STA during operational testing and monitoring.
17	Increase in Lake Okeechobee Regional Phosphorus Control Project	126			Increase in New Works is due to increased lab supplies costs for Lakeside Ranch STA compliance assessment.
Operating Capital Outlay					50,565,801
18	Increase in Big Cypress L-28 Interagency Model-WERP	14,000,000			Increase is due to increased cashflow requirements from state appropriations for Western Everglades Restoration Project L-28 South.
19	Increase in Caloosahatchee River & Estuary Projects	1,479,801			Increase is due to allocation of state appropriation for NEEPP Planning.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
20	Increase in Central Everglades Planning Project	66,000			Increase is due to New Works for the EAA A-2 STA during operational testing and monitoring.
21	Increase in Lake Okeechobee Phase II Technical Plan	35,000,000			Increase is due to increased cashflow requirement for the Lower Kissimmee STA Project.
22	Increase in Lake Okeechobee Regional Phosphorus Control Project	20,000			Increase is due to New Works for Lakeside Ranch STA water quality monitoring equipment.
Fixed Capital Outlay				206,811,154	
23	Increase in Biscayne Bay Coastal Wetlands	24,100,000			Increase is due to increased cashflow requirement from state appropriations for BBCW Cutler Wetlands construction.
24	Increase in C-43 Basin Storage Reservoir	73,610,338			Increase is due to increased cashflow requirement from state appropriations for construction.
25	Increase in CERP Program Support (Not Creditable)	7,060,816			Increase is due to increased cashflow requirement from state appropriations for Okeechobee Field Station relocation project in support of CERP projects coming online, which is offset by decreased cashflow needs for Clewiston Field Station relocation.
26	Increase in Indian River Lagoon - South	87,400,000			Increase is due to increased cashflow requirements from state appropriations for IRL S components, including C-23 to C-44 Interconnect, C-23/C-24 Storage Components, and C-25 Reservoir and STA.
27	Increase in Taylor Creek Reservoir	14,640,000			Increase is due to increased cashflow requirement from state appropriations for Grassy Island FEB engineering, design, and construction.
Interagency Expenditures (Cooperative Funding)				18,252,440	
28	Increase in Central Everglades Planning Project	18,217,440			Increase is due to agreement with FDOT for construction of US-27 EAA A-2 Reservoir Inflow-Outflow Canal Bridges Project.
29	Increase in Kissimmee River Restoration - Integrated Ecosystem Studies	35,000			Increase in New Works is due to increased costs for the Kissimmee Riverwoods Laboratory.
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			1	281,821,844	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Preliminary Budget for FY 2024-25			172	\$	872,183,081

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Florida Legislature continues its commitment to Everglades Restoration through continued appropriations for Restoration Strategies, CERP, and NEEPP. In 2016, House Bill 989 (Chapter 2016-201), the Legislature reaffirmed its commitment to long-term funding for Everglades Restoration, primarily those that reduce harmful discharges to the St. Lucie River and Caloosahatchee River estuaries, providing up to \$200 million annually for the implementation of CERP, Long Term Plan, and NEEPP. In 2017, through Senate Bill 10 (Chapter 2017-10), the Legislature reinstated the commitment made in the 2016 House Bill 989 and provided an additional \$33 million for the District to work with the USACE for a Post-Authorization Change Report and to acquire land or negotiate leases to implement the Everglades Agricultural Area (EAA) storage reservoir project, and authorized an additional \$64 million in recurring appropriations starting in Fiscal Year 2018-19 to implement the EAA storage reservoir and other restoration projects as identified above. Since 2019, Governor DeSantis and the Florida Legislature have emphasized the State's commitment and have appropriated a combined \$2.4 billion for restoration. The Governor's Fiscal Year 2024-25 Budget includes an additional \$740.5 million in continued state funding for restoration.

In addition, the Florida Legislature has appropriated funds each year since 2019 for alternative water supply and water conservation grants. From this funding, DEP allocated a combined \$46.7 million to the District for construction or implementation of alternative water supply and water conservation projects with cooperating entities, including local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations. State funding for alternative water supply and water conservation projects is anticipated to continue in Fiscal Year 2024-25.

Expenditure increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the reallocation of positions to support water supply plan updates and implementation of restoration projects, cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure increases in Contracted Services between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to continued construction and service payments for Dispersed Water Management public private partnership projects; increased cashflow requirements in this expense category for planning and design of the Lower Kissimmee STA project, CERP Lake Okeechobee Watershed Restoration ASR Wells and Lake Okeechobee Component A Restoration; C-43 West Basin Storage Reservoir construction, Restoration Strategies Science Plan, and Google Cloud Services. The increases are offset by decreased cashflow requirements for CERP Projects, including CEPP South Old Tamiami Trail Removal Project, and C-44 STA and Reservoir as the latter transitioned from construction to operations.

Expenditure decreases in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to reduced cashflow requirements for CERP projects, including the EAA Reservoir Project lease payments, S-332B Pump Station Culvert Replacement, and indirect cost allocations, which are offset by increases for Restoration Strategies and STA refurbishments.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect projects moving from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, C-43 West Basin Storage Reservoir, IRL South Project – C-23/C-24 Storage Components and C-25 Reservoir & STA, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee

IV. PROGRAM ALLOCATIONS

River Watershed Restoration – Flow-ways 2 and 3, and Biscayne Bay Coastal Wetlands – Cutler Wetlands, and Okeechobee Field Station and Clewiston Field Station relocations in support of CERP; CEPP components, including North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and South S-356 Pump Station; NEEPP, including Boma FEB, Grassy Island FEB, Brady Ranch FEB; and STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA-1E Central Flow Way Modifications, and STA-2 Refurbishments.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the progress from planning through design and construction of projects in CERP, including EAA A-2 STA, EAA A-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Lake Okeechobee Watershed Restoration ASR Wells, and land acquisition for C-111 South Glades Project; and NEEPP, including C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project. The increase also includes land acquisition for restoration of Green Heart of the Everglades. These are offset by decreases for Restoration Strategies and STA refurbishments projects.

Expenditure increases and decreases in Interagency Expenditures between Fiscal Year 2020-21 and Fiscal Year 2022-23 primarily reflect the completion of Alternative Water Supply, including water conservation projects, increased cash-flow requirements for Restoration Strategies Science Plan Studies, one-time cash payments to the USACE for CERP IRL South Project for relocation activities and Lake Okeechobee Component A, and one-time cash-payment to FDOT for EAA A-2 STA bridge design and construction.

Expenditure increases and decreases in Debt between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to the implementation of the Government Accounting Standards Board (GASB) #87 for leases and decreases in Certificates of Participation payment schedule as debt decreases.

Budget increases and decreases across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, and operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration. Budget increases for Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the reallocation of staff to this program to support restoration, the impacts of cost-of-living increases, and projected increases to District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$872.2 million, a 27.1 percent (\$185.9 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$686.3 million due to:

Salaries and Benefits increased 1.6 percent (\$359,882), which reflects the realignment of one staff to support restoration, and projected increases to the District's contribution to FRS and employer's share of FICA taxes, which are offset by the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24.

IV. PROGRAM ALLOCATIONS

Contracted Services decreased 12.9 percent (\$7.1 million) primarily due to decrease of prior year state appropriation for water retention and nutrient reduction projects (\$7.3 million) and one-time grant from Miami-Dade for a Waterways Impact Protection Effort Project in support of Biscayne Bay local initiative (\$3 million). These decreases are offset by net increases in New Works as projects transition from construction to operational testing and monitoring (\$890,610), as well as one-time grant funding from USFS/FWC for endangered species compliance (\$1 million) and DEP for RECOVER activities (\$1.3 million).

Operating Expenses increased 25.8 percent (\$2.5 million) due to net increases in New Works from state appropriations for operational testing and monitoring of CERP Projects as they transition from construction to operations (\$2.5 million).

Operating Capital Outlay increased 81.7 percent (\$24.7 million) primarily due to one-time state grant for Lower Kissimmee STA Project (\$35 million), one-time state appropriations and cash flow requirements in category for CERP Implementation, including Western Everglades Restoration Project L-28 South Culverts (\$14 million), and NEEPP Planning (\$1.5 million), which are offset by decreases of prior year state appropriation for CERP Loxahatchee River Restoration Project (\$12.8 million), and Grassy Island Flow Equalization Basin (FEB) (\$13 million).

Fixed Capital Outlay increased 28.7 percent (\$147.3 million) due to increases in one-time state appropriations in this expense category for CERP (\$192.2 million), including Biscayne Bay Coastal Wetlands (\$24.1 million), C-43 West Basin Storage Reservoir (\$73.6 million), Indian River Lagoon South (\$87.4 million), and Okeechobee Field Station and Clewiston Field Stations relocations in support of CERP Projects coming online (\$7.1 million); and NEEPP (\$14.6 million) for Grassy Island FEB. The increases are offset by decreases in this expense category for CERP, including C-111/Modified Water Deliveries (\$10 million), CERP Planning (\$30.8 million), and CEPP components (\$556,103); STA 5/6 Connection to Lake Okeechobee (\$10 million); and NEEPP, including Lake Hicpochee (\$7.6 million), and C-23/C-24 Interim Storage Project (\$500,000).

Interagency Expenditures increased 72 percent (\$18.1 million) primarily due one-time state appropriations for payment to Florida Department of Transportation for the construction of US-27 EAA A-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.2 million), offset by decrease in this expense category for Caloosahatchee tributary flow monitoring (\$81,731).

A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 244-254.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this program include the following:

- Salaries and Benefits (\$22.7 million) (172 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures.

	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
CFP/DEP - Alternative Water Supply	\$ 123,469	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ 22,123,469
Borna Mesocosms	\$ 84,870	\$ -	\$ -	\$ 24,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,484,870
C-18W Reservoir	\$ 91,580	\$ -	\$ -	\$ -	\$ -	\$ 2,218,130	\$ -	\$ -	\$ -	\$ 2,309,710
C-43 West Storage Reservoir	\$ 468,296	\$ -	\$ 6,500	\$ 160,000,000	\$ -	\$ -	\$ 1,591,008	\$ -	\$ -	\$ 162,065,804
C43-WQTP Phase II - Test Cells	\$ 72,062	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,062
CEP Central Everglades PPA's (PARNT)	\$ 316,366	\$ -	\$ 50,000	\$ -	\$ 280,103	\$ 10,000	\$ 25,237	\$ -	\$ -	\$ 681,706
CEPP EAA A-2 Reservoir (P1018)	\$ 86,773	\$ -	\$ -	\$ -	\$ 18,200,000	\$ -	\$ -	\$ -	\$ -	\$ 18,286,773
CEPP EAA S-623 Pump Station	\$ 48,728	\$ -	\$ -	\$ 54,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,048,728
CEPP N Miami Cnl Bckfill & L5 CNT8 P1019	\$ 68,711	\$ -	\$ -	\$ 32,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,068,711
CEPP N S630 PMP Station&L4 Levee(P1019)	\$ 61,571	\$ -	\$ -	\$ 44,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,161,571
CEPP New Water Seepage Barrier CNT13- NW	\$ 73,113	\$ -	\$ -	\$ 14,581,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,654,983
CEPP New Waters STA A-2 (P1018)	\$ 372,611	\$ -	\$ 430,513	\$ -	\$ 17,440	\$ 66,000	\$ 1,020,586	\$ -	\$ -	\$ 1,907,150
CEPP North S-8A Gtd Culvert&Canal(P1019)	\$ 219,142	\$ -	\$ -	\$ 13,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,419,142
CEPP NW Miami & NNR Cnal Conve Imp	\$ 119,832	\$ -	\$ -	\$ 40,403,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,523,215
CERP BBCW Ph1 Const Deer/L31/Cutler 0287	\$ 217,557	\$ -	\$ 35,681	\$ 40,100,000	\$ 27,000	\$ -	\$ 295,571	\$ -	\$ -	\$ 40,675,809
CERP Biscayne Bay Coastal Wetlands Ph 2	\$ 324,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,827
CERP IRL S C-23 to C-44 Interconnect	\$ 79,666	\$ -	\$ -	\$ 26,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,079,666
CERP Lk Okee Watrshd Restoration (PARNT)	\$ 50,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,409
CERP Lk Okeechobee WRP ASR Wells (P1044)	\$ 380,556	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,380,556
CERP WERP L-28 South	\$ 103,985	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -	\$ -	\$ -	\$ 16,103,985
CERP Western Evrglads Restoratio (PARNT)	\$ 209,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,803
CP Clewiston FS Modernization	\$ 101,768	\$ -	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,601,768
CP Okeechobee FS Admin Bldg Replacement	\$ 120,609	\$ -	\$ -	\$ 31,860,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,981,425
Grassy Island FEB and ASR	\$ 29,015	\$ -	\$ -	\$ 14,640,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,669,015
IRL C23/24 Storage Components (P0600)	\$ 255,008	\$ -	\$ -	\$ 82,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,355,008
IRLS C-25 Reservoir & STA (P0600)	\$ 127,821	\$ -	\$ -	\$ 24,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,127,821
	\$ 4,208,148	\$ -	\$ 522,694	\$ 660,886,069	\$ 40,524,543	\$ 18,294,130	\$ 2,932,402	\$ -	\$ -	\$ 727,367,986

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Projects in Major Projects of this program are listed in activities 2.2 Water Source Development (\$22.1 million) and 2.3 Surface Water Projects (\$705.2 million).

Contracted Services:

- NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$33.5 million)
- NEEPP Water Quality and Innovative Technologies State Grants (\$7.3 million)
- CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, EAA A-2 STA, and Kissimmee ASR Well (\$1.7 million)
- CERP Program Support, including permit compliance, data management, and interagency modeling (\$1.5 million)
- CERP RECOVER per DEP grant (\$1.3 million)
- Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$895,487)

IV. PROGRAM ALLOCATIONS

- Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$875,236) which includes Federated System for Science Staff Software subscription (Google Application) for monitoring blue-green algae outbreaks (\$761,233) CERP Monitoring and Adaptive Assessment Plan activities for C-111 Spreader Canal downstream impacts and Northern Estuaries (\$161,252)
- Expanded Monitoring in the C-51/L-8 Basin (\$154,800)
- Lakeside Ranch compliance assessment and water quality/scientific support (\$97,562)

Operating Expenses:

- CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, and EAA A-2 STA (\$5 million)
- CERP Indirect Support (\$3.4 million)
- Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$611,566)
- Kissimmee River Restoration – Hydrologic Monitoring and Restoration Evaluation Program (\$173,565)
- NEEPP New Works, including C-43 West Basin Storage Reservoir Water Quality Component (\$151,850)
- CERP RECOVER and Monitoring & Assessment Plan activities (\$73,800)
- Northern STAs operations and compliance assessment, monitoring, and scientific support (\$54,216)
- Operating Capital Outlay:
 - NEEPP Lower Kissimmee Stormwater Treatment Project (\$35 million)
 - NEEPP Planning (\$1.5 million)
 - CERP project management support services (\$50,000)
 - New Works, including CERP C-111 Spreader Canal and Picayune Strand Restoration (\$45,000) and NEEPP Lakeside Ranch (\$20,000)
- Interagency Expenditures:
 - CERP Monitoring and Adaptive Assessment Plan activities (\$1.3 million)
 - Indian River Lagoon National Estuary Council (\$500,000)

IV. PROGRAM ALLOCATIONS

- CERP New Works, including monitoring and compliance assessment post-construction of project components for Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, and Picayune Strand Restoration (\$327,037)
- Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$341,048)
- CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$263,000)
- Florida Automated Weather Network (FAWN) (\$75,000)
- Debt:
 - Debt service payment (\$30.3 million)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

Land acquisition is within the program where the project resides.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.1 - Land Acquisition

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

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

Water resource development projects, including the development of models supporting regional water supply plan updates, and regional or local water supply development assistance projects which are designed to increase the availability of water supplies for consumptive use.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2 - Water Source Development

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 312,696	\$ 413,643	\$ 454,798	\$ 379,585	\$ 397,083	\$ 17,498	4.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 499,120	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 418	\$ 1,197	\$ 1,470	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,843,134	\$ 3,998,203	\$ 6,059,695	\$ 22,000,000	\$ 22,000,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,156,248	\$ 4,912,163	\$ 6,515,963	\$ 22,385,612	\$ 22,403,110	\$ 17,498	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 403,110	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ 22,403,110

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 397,083	\$ -	\$ 397,083
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 22,000,000	\$ 22,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 403,110	\$ 22,000,000	\$ 22,403,110

Changes and Trends

The District has historically provided funding to local governments, special districts, utilities, homeowners' associations, water users, agriculture and other public and private organizations for stormwater, alternative water supply and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20 DEP has allocated \$46.7 million to the District through Alternative Water Supply grants for construction or implementation of alternative water supply and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation projects are anticipated to continue in Fiscal Year 2024-25.

Expenditure increases and decreases in Contracted Services and Interagency Expenditures between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the allocation of state funding across the expenditure categories and completion of Alternative Water Supply projects. Increases within the same period in Salaries and Benefits reflect additional staffing resources to

IV. PROGRAM ALLOCATIONS

support plan updates, the impact of a cost-of living increase, and increased costs of FRS contributions and employer's share of FICA Taxes. Increases in Operating Expenses reflect increased travel, conference, license and membership costs consistent with increased staffing and the District resuming normal operations after COVID-19 restrictions were lifted. Operating Expenses for Fiscal Year 2023-24 Adopted Budget and the Fiscal Year 2024-25 Preliminary Budget reflect the same level of funding in this expense category since Fiscal Year 2020-21, which has been underutilized in prior fiscal years.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$22.4 million, a 0.1 percent (\$17,498) increase from the Fiscal Year 2023-24 Adopted Budget of \$22.4 million. The increase is in Salaries and Benefits reflecting cost-of-living increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$397,083).

Major Projects under this sub-activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Interagency Expenditures.

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
CFP/DEP - Alternative Water Supply	\$ 123,469	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ 22,123,469
	\$ 123,469	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ 22,123,469

There are no items funded with Fund Balance.

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

Regional water supply plans and updates thereto have been prepared and approved by the Governing Board for five planning regions that collectively cover the entire District: Lower East Coast, Lower West Coast, Upper East Coast, Upper Kissimmee Basin, and Lower Kissimmee Basin. The Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area and water supply plan. The water supply plans forecast water demands over at least a 20-year planning horizon and identify strategies to meet existing and future needs, including Water Resource Development projects. The water supply plans are updated every five years. The Fiscal Year 2024-25 Preliminary Budget reflects ongoing technical support of the Upper and Lower East Coast, Lower West Coast, Lower Kissimmee Basin, and CFWI (Upper Kissimmee Basin) water supply plans, as well as continued monitoring to support water management activities and calibration of groundwater models.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2.1 Water Resource Development Projects

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 271,675	\$ 387,031	\$ 422,988	\$ 258,182	\$ 273,614	\$ 15,432	6.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 418	\$ 1,197	\$ 1,470	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 272,093	\$ 388,228	\$ 424,458	\$ 264,209	\$ 279,641	\$ 15,432	5.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 279,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,641

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 273,614	\$ -	\$ 273,614
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 279,641	\$ -	\$ 279,641

IV. PROGRAM ALLOCATIONS

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect increased staffing requirements to support plan updates, cost-of living increases, and increased costs of FRS contributions and employer's share of FICA Taxes.

Expenditure increases in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect increased travel, conference, license and membership costs consistent with increased staffing and the District resuming normal operations after COVID-19 restrictions were lifted. Operating Expenses for Fiscal Year 2023-24 Adopted Budget and the Fiscal Year 2024-25 Preliminary Budget reflect the same level of funding in this expense category since Fiscal Year 2020-21, which has been underutilized in prior fiscal years.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$279,641, a 5.8 percent (\$15,432) increase from the Fiscal Year 2023-24 Adopted Budget of \$264,209. The increase is in Salaries and Benefits reflecting cost-of-living increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$273,614)

There are no items funded with Fund Balance.

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

Coordination of financial assistance requests 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.

Local governments, water users, and water utilities are primarily responsible for implementing water supply development. The Water Protection and Sustainability Program, created during the 2005 Legislative Session, strengthened the link between water supply plans and local government comprehensive plans and a cost-sharing program for alternative water supply projects when funding is budgeted by the state. In addition, the legislation included requirements for the water supply development component of the regional water supply plans by making the plans more specific. The intent is to make the plans more useful to local water suppliers in developing alternative water supplies, and then provide permitting and funding incentives to local water suppliers to build projects included in the plan.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2.2 Water Supply Development Assistance

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 41,021	\$ 26,612	\$ 31,810	\$ 121,403	\$ 123,469	\$ 2,066	1.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 499,120	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,843,134	\$ 3,998,203	\$ 6,059,695	\$ 22,000,000	\$ 22,000,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,884,155	\$ 4,523,935	\$ 6,091,505	\$ 22,121,403	\$ 22,123,469	\$ 2,066	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 123,469	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ 22,123,469

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 123,469	\$ -	\$ 123,469
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 22,000,000	\$ 22,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 123,469	\$ 22,000,000	\$ 22,123,469

IV. PROGRAM ALLOCATIONS

Changes and Trends

Over the last few years where funding has been allocated for Interagency Expenditures (Cooperative Funding), the District has provided funding to local governments, special districts, utilities, homeowners' associations, water users and other public and private organizations for alternative water supply and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20, DEP, has allocated \$46.7 million to the District through Alternative Water Supply grants for construction or implementation of alternative water supply and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation are anticipated to continue in Fiscal Year 2024-25. (See VIII. Appendix D Alternative Water Supply Funding for more detail).

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$22.1 million, a 0 percent (\$2,066) increase from the Fiscal Year 2023-24 Adopted Budget of \$22.1 million. The increase is in Salaries and Benefits reflecting cost-of-living increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$123,469)

Major Projects under this sub-activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Interagency Expenditures.

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
CFP/DEP - Alternative Water Supply	\$ 123,469	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ 22,123,469
	\$ 123,469	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ 22,123,469

There are no items funded with Fund Balance.

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

All Water Source Development activities are captured within other sub-activities not necessitating utilization of this “Other” sub-activity component.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2.3 Other Water Source Development Activities

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the sub-activity over the last five years.

IV. PROGRAM ALLOCATIONS

***2.3 Surface Water Projects** –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

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. Surface Water Projects include the Kissimmee River Restoration Project, design, and implementation of the NEEPP, Everglades Forever Act (EFA) projects, Critical Restoration Projects, and the CERP, including the Central Everglades Planning Project.

The Kissimmee Basin encompasses more than two dozen lakes in the Kissimmee Chain of Lakes, their tributary streams and associated marshes and the Kissimmee River and floodplain. The basin forms the headwaters of Lake Okeechobee and the Everglades. The Kissimmee River Restoration Project includes restoration of the Kissimmee River and floodplain by backfilling a portion of the C-38 flood control canal and restoring the natural river channel and flood plain. Remaining activities include real estate requirements, construction, implementation of the Headwaters Revitalization regulation schedule and subsequent ecological evaluation of the project.

Activities associated with the NEEPP include continued implementation of the Lake Okeechobee, St. Lucie River, and Caloosahatchee River Watershed Protection Plans in coordination with partners and stakeholders. Specific activities include implementation of storage and treatment projects to reduce nutrients in downstream receiving water bodies; evaluation and adjustment of regulatory source control programs consistent with NEEPP directives; and implementation of a variety of source control, restoration, and water quality improvement projects.

The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act (EFA) as well as the settlement agreement. The EFA directed the District to acquire land and to design, permit, construct and operate STAs to reduce phosphorus levels in stormwater runoff and other sources before it enters the Everglades Protection Area. The goal of the District Everglades Program is to contribute to Everglades Restoration by improving water quality, hydrology, and ecology.

The Comprehensive Everglades Restoration Plan (CERP) contains more than 60 major components that involve the creation of approximately 217,000 acres of reservoirs and wetland-based water treatment areas. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. In addition, implementation of CERP will improve or sustain water supplies for urban and agricultural needs, while maintaining current C&SF Flood Control Project purposes. CERP includes pilot projects to test technologies, such as aquifer storage and recovery wells and seepage management methods, which are essential to the implementation of CERP. CERP also includes seven Critical Restoration Projects, for which Project Cooperative Agreements were executed by the USACE and the District.

The EFA and CERP surface water projects are unique to the South Florida Water Management District. As such, separate narratives, and programmatic spreadsheets for each of these projects are provided in the section titled "District Specific Programs and Activities" on pages 244-254.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.3 - Surface Water Projects

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 14,684,813	\$ 14,733,530	\$ 16,830,661	\$ 20,463,483	\$ 20,796,468	\$ 332,985	1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 32,252,422	\$ 37,968,617	\$ 45,290,062	\$ 54,277,277	\$ 47,161,377	\$ (7,115,900)	-13.1%
Operating Expenses	\$ 7,715,989	\$ 7,107,676	\$ 4,833,552	\$ 9,023,179	\$ 11,511,041	\$ 2,487,862	27.6%
Operating Capital Outlay	\$ 17,598,875	\$ 31,056,613	\$ 42,272,972	\$ 30,200,500	\$ 54,888,931	\$ 24,688,431	81.7%
Fixed Capital Outlay	\$ 350,101,440	\$ 459,963,526	\$ 454,070,475	\$ 513,537,193	\$ 660,886,069	\$ 147,348,876	28.7%
Interagency Expenditures (Cooperative Funding)	\$ 5,119,580	\$ 3,276,588	\$ 4,588,850	\$ 3,078,994	\$ 21,199,295	\$ 18,120,301	588.5%
Debt	\$ 30,354,250	\$ 32,963,730	\$ 31,250,218	\$ 30,295,125	\$ 30,269,875	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 457,827,369	\$ 587,070,280	\$ 599,136,791	\$ 660,875,751	\$ 846,713,056	\$ 185,837,305	28.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 61,677,989	\$ -	\$ -	\$ -	\$ 782,874,909	\$ 2,160,158	\$ 846,713,056

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 20,796,468	\$ -	\$ 20,796,468
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 37,661,377	\$ 9,500,000	\$ 47,161,377
Operating Expenses	\$ 8,178,073	\$ 3,332,968	\$ 11,511,041
Operating Capital Outlay	\$ 19,888,931	\$ 35,000,000	\$ 54,888,931
Fixed Capital Outlay	\$ 660,886,069	\$ -	\$ 660,886,069
Interagency Expenditures (Cooperative Funding)	\$ 20,699,295	\$ 500,000	\$ 21,199,295
Debt	\$ 30,269,875	\$ -	\$ 30,269,875
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 798,380,088	\$ 48,332,968	\$ 846,713,056

Changes and Trends

The Florida Legislature continues its commitment to Everglades Restoration through continued appropriations for Restoration Strategies, CERP, and NEEPP. In 2016, House Bill 989 (Chapter 2016-201 Laws of Florida), the Legislature reaffirmed its commitment to long-term funding for Everglades restoration, primarily those that reduce harmful discharges to the St. Lucie River and Caloosahatchee River estuaries, providing up to \$200 million annually for the implementation of CERP, Long Term Plan, and NEEPP. In 2017, through Senate Bill 10 (Chapter 2017-10 Laws of Florida), the Legislature reinstated the commitment made in the 2016 House Bill 989 and provided an additional \$33 million for the District to work with the USACE for a Post-Authorization Change Report and to acquire land or negotiate leases to implement the Everglades Agricultural Area (EAA) storage reservoir project, and authorized an additional \$64 million in recurring appropriations starting in Fiscal Year 2018-19 to implement the EAA storage reservoir and other restoration projects as identified above. Since 2019, Governor DeSantis and the Florida Legislature have emphasized the State's commitment and have appropriated a combined \$2.4 billion for restoration. The Governor's Fiscal Year 2024-25 Budget includes an additional \$740.5 million in continued state funding for restoration.

Expenditure increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the reallocation of positions to support restoration, cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure increases in Contracted Services between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to continued construction and service payments for Dispersed Water Management public private partnership projects; increased cashflow requirements in this expense category for planning and design of the Lower Kissimmee STA project, CERP Lake Okeechobee Watershed Restoration ASR Wells and Lake Okeechobee Component A Restoration; C-43 West Basin Storage Reservoir construction, Restoration Strategies Science

IV. PROGRAM ALLOCATIONS

Plan, and Google Cloud Services. The increases are offset by decreased cashflow requirements for CERP Projects, including CEPP South Old Tamiami Trail Removal Project, and C-44 STA and Reservoir as the latter transitioned from construction to operations.

Expenditure decreases in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to reduced cashflow requirements for CERP projects, including the EAA Reservoir Project lease payments, S-332B Pump Station Culvert Replacement, and indirect cost allocations, which are offset by increases for Restoration Strategies and STA refurbishments.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect increases in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, C-43 West Basin Storage Reservoir, Indian River Lagoon South Project – C-23/C-24 Storage Components and C-25 Reservoir & STA, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee River Watershed Restoration – Flow ways 2 and 3, and Biscayne Bay Coastal Wetlands – Cutler Wetlands, and Okeechobee Field Station and Clewiston Field Station relocations in support of CERP; CEPP components, including North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and South S-356 Pump Station; NEEPP, including Boma FEB, Grassy Island FEB, Brady Ranch FEB; and STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA 1E Central Flow Way Modifications, and STA-2 Refurbishments.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the progress from planning through design and construction of projects in CERP, including EAA A-2 STA, EAA A-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Lake Okeechobee Watershed Restoration ASR Wells, and land acquisition for C-111 South Glades Project; and NEEPP, including C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project. The increase also includes land acquisition for restoration of Green Heart of the Everglades. These are offset by decreases for Restoration Strategies and STA refurbishments projects.

Expenditure increases and decreases in Interagency Expenditures between Fiscal Year 2020-21 and Fiscal Year 2022-23 primarily reflect increased cash-flow requirements for Restoration Strategies Science Plan Studies, one-time cash payments to the USACE for CERP IRL South Project for relocation activities and Lake Okeechobee Component A, and one-time cash-payment to FDOT for EAA A-2 STA bridge design and construction.

Budget increases and decreases across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, and operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration. Budget increases for Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the reallocation of staff to this program to support restoration, the impacts of cost-of-living increases, and projected increases to District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$846.7 million, a 28.1 percent (\$185.8 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$660.9 million primarily due to:

Salaries and Benefits increased 1.6 percent (\$332,985), reflecting the realignment of one staff to support restoration projects, and projected increases to the District's contribution to FRS and employer's share of FICA taxes, which are offset by the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24.

Contracted Services decreased 13.1 percent (\$7.1 million) primarily due to decrease of prior year state appropriation for water retention and nutrient reduction projects (\$7.3 million) and one-time grant from Miami-Dade for a Waterways Impact Protection Effort Project in support of Biscayne Bay local initiative (\$3 million). These decreases are partially offset by net increases in New Works as projects transition from construction to operational testing and monitoring (\$890,610), as well as one-time grant funding from USFS/FWC for endangered species compliance (\$1 million) and DEP for RECOVER activities (\$1.3 million).

Operating Expenses increased 27.6 percent (\$2.5 million) due to net increases in New Works from state appropriations for operational testing and monitoring of CERP Projects as they transition from construction to operations (\$2.5 million).

Operating Capital Outlay increased 81.7 percent (\$24.7 million) primarily due to a one-time state grant for the Lower Kissimmee STA Project (\$35 million), one-time state appropriations and cash flow requirements in category for CERP Implementation, including Western Everglades Restoration Project L-28 South Culverts (\$14 million), and NEEPP Planning (\$1.5 million), which are partially offset by decreases of prior year state appropriation for CERP Loxahatchee River Restoration Project (\$12.8 million), and Grassy Island Flow Equalization Basin (FEB) (\$13 million).

Fixed Capital Outlay increased 28.7 percent (\$147.3 million) due to increases in one-time state appropriations in this expense category for CERP (\$192.2 million), including Biscayne Bay Coastal Wetlands (\$24.1 million), C-43 West Basin Storage Reservoir (\$73.6 million), Indian River Lagoon South (\$87.4 million), and Okeechobee Field Station and Clewiston Field Stations relocations in support of CERP Projects coming online (\$7.1 million); and NEEPP (\$14.6 million) for Grassy Island FEB. The increases are partially offset by decreases in this expense category for CERP, including C-111/Modified Water Deliveries (\$10 million), CERP Planning (\$30.8 million), and CEPP components (\$556,103); STA 5/6 Connection to Lake Okeechobee (\$10 million); and NEEPP, including Lake Hicpochee (\$7.6 million), and C-23/C-24 Interim Storage Project (\$500,000).

Interagency Expenditures increased 588.5 percent (\$18.1 million) primarily due one-time state appropriations for payment to Florida DOT for the construction of US-27 EAA A-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.2 million), which is partially offset by decrease in this expense category for Caloosahatchee tributary flow monitoring (\$81,731).

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$20.8 million)

IV. PROGRAM ALLOCATIONS

Major Projects under this activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Fixed Capital Outlay, Interagency Expenditures, Operating Capital Outlay and Operating Expenses.

	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
Boma Mesocosms	\$ 84,870	\$ -	\$ -	\$ 24,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,484,870
C-18W Reservoir	\$ 91,580	\$ -	\$ -	\$ -	\$ -	\$ 2,218,130	\$ -	\$ -	\$ -	\$ 2,309,710
C-43 West Storage Reservoir	\$ 468,296	\$ -	\$ 6,500	\$ 160,000,000	\$ -	\$ -	\$ 1,591,008	\$ -	\$ -	\$ 162,065,804
C43-WQTPP Phase II - Test Cells	\$ 72,062	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,062
CEP Central Everglades PPA's (PARNT)	\$ 316,366	\$ -	\$ 50,000	\$ -	\$ 280,103	\$ 10,000	\$ 25,237	\$ -	\$ -	\$ 681,706
CEPP EAA A-2 Reservoir (P1018)	\$ 86,773	\$ -	\$ -	\$ -	\$ 18,200,000	\$ -	\$ -	\$ -	\$ -	\$ 18,286,773
CEPP EAA S-623 Pump Station	\$ 48,728	\$ -	\$ -	\$ 54,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,048,728
CEPP N Miami Cnl Bckfill & L5 CNT8 P1019	\$ 68,711	\$ -	\$ -	\$ 32,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,068,711
CEPP N S630 PMP Station&L4 Levee(P1019)	\$ 61,571	\$ -	\$ -	\$ 44,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,161,571
CEPP New Water Seepage Barrier CNT13-NW	\$ 73,113	\$ -	\$ -	\$ 14,581,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,654,983
CEPP New Waters STA A-2 (P1018)	\$ 372,611	\$ -	\$ 430,513	\$ -	\$ 17,440	\$ 66,000	\$ 1,020,586	\$ -	\$ -	\$ 1,907,150
CEPP North S-8A Gtd Culvert&Canal(P1019)	\$ 219,142	\$ -	\$ -	\$ 13,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,419,142
CEPP NW Miami & NNR Cnal Conve Imp	\$ 119,832	\$ -	\$ -	\$ 40,403,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,523,215
CERP BBCW Ph1 Const Deer/L31/Cutler 0287	\$ 217,557	\$ -	\$ 35,681	\$ 40,100,000	\$ 27,000	\$ -	\$ 295,571	\$ -	\$ -	\$ 40,675,809
CERP Biscayne Bay Coastal Wetlands Ph 2	\$ 324,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,827
CERP IRL S C-23 to C-44 Interconnect	\$ 79,666	\$ -	\$ -	\$ 26,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,079,666
CERP Lk Okee Watrshd Restoration (PARNT)	\$ 50,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,409
CERP Lk Okeechobee WRP ASR Wells (P1044)	\$ 380,556	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,380,556
CERP WERP L-28 South	\$ 103,985	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -	\$ -	\$ -	\$ 16,103,985
CERP Western Evrglads Restoratio (PARNT)	\$ 209,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,803
CP Clewiston FS Modernization	\$ 101,768	\$ -	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,601,768
CP Okeechobee FS Admin Bldg Replacement	\$ 120,609	\$ -	\$ -	\$ 31,860,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,981,425
Grassy Island FEB and ASR	\$ 29,015	\$ -	\$ -	\$ 14,640,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,669,015
IRL C23/24 Storage Components (P0600)	\$ 255,008	\$ -	\$ -	\$ 82,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,355,008
IRLS C-25 Reservoir & STA (P0600)	\$ 127,821	\$ -	\$ -	\$ 24,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,127,821
	\$ 4,084,679	\$ -	\$ 522,694	\$ 660,886,069	\$ 18,524,543	\$ 18,294,130	\$ 2,932,402	\$ -	\$ -	\$ 705,244,517

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$33.5 million)
 - NEEPP Water Quality and Innovative Technologies State Grants (\$7.3 million)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, EAA A-2 STA, and Kissimmee ASR Well (\$1.7 million)
 - CERP Program Support, including permit compliance, data management, and interagency modeling (\$1.5 million)
 - CERP RECOVER per DEP grant (\$1.3 million)
 - Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$895,487)
 - CERP Monitoring and Adaptive Assessment Plan activities for C-111 Spreader Canal downstream impacts and Northern Estuaries (\$161,252)
 - Expanded Monitoring in the C-51/L-8 Basin (\$154,800)
 - Lakeside Ranch compliance assessment and water quality/scientific support (\$97,562)

IV. PROGRAM ALLOCATIONS

- Operating Expenses:
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, and EAA A-2 STA (\$5 million)
 - CERP Indirect Support (\$3.4 million)
 - Kissimmee River Restoration – Hydrologic Monitoring and Restoration Evaluation Program (\$173,565)
 - NEEPP New Works, including C-43 West Basin Storage Reservoir Water Quality Component (\$151,850)
 - CERP RECOVER and Monitoring & Assessment Plan activities (\$73,800)
 - Northern STAs operations and compliance assessment, monitoring, and scientific support (\$54,216)
- Operating Capital Outlay:
 - NEEPP Lower Kissimmee Stormwater Treatment Project (\$35 million)
 - NEEPP Planning (\$1.5 million)
 - CERP Project Management Services in support of Picayune Strand Restoration (\$50,000)
 - New Works, including CERP C-111 Spreader Canal and Picayune Strand Restoration (\$45,000) and NEEPP Lakeside Ranch STA (\$20,000)
- Interagency Expenditures:
 - CERP Monitoring and Adaptive Assessment Plan activities (\$1.3 million)
 - Indian River Lagoon National Estuary Council (\$500,000)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, and Picayune Strand Restoration (\$327,037)
 - Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$341,048)
 - CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$263,000)
- Debt:
 - Debt service payment (\$30.3 million)

There are no items funded with Fund Balance.

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.

District Description

Any non-water source development cooperative effort under this program area between a water management district and another organization.

This activity includes non-water source development cooperative water conservation efforts between the District and other organizations. The District's water conservation program components are organized into regulatory, voluntary and incentive-based, and education and marketing initiatives, and are designed to build on and complement successful water conservation initiatives at the local, state, and national levels. The program is dynamic and adaptable, with an ongoing commitment to explore and consider additional water-saving opportunities, technologies, research, and partnerships.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.4 - Other Cooperative Projects

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 278,032	\$ 219,701	\$ 226,234	\$ 321,726	\$ 325,673	\$ 3,947	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 275,000	\$ 215,000	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ 606	\$ 2,534	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 100,964	\$ 578,088	\$ 512,263	\$ 75,000	\$ 75,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 653,996	\$ 1,013,395	\$ 741,030	\$ 396,726	\$ 400,673	\$ 3,947	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 400,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,673

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 325,673	\$ -	\$ 325,673
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 75,000	\$ -	\$ 75,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 400,673	\$ -	\$ 400,673

IV. PROGRAM ALLOCATIONS

Changes and Trends

The District has historically provided funding to local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations for stormwater, alternative water supply, and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20 DEP has allocated funding to the District through Alternative Water Supply grants for construction or implementation of alternative water supply and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation projects are anticipated to continue in Fiscal Year 2024-25. Funding for these projects is shown in section 2.2.2.

Expenditure decreases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect a period of vacancy due to staffing turnover, which is offset by cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases in Contracted Services and increases in Interagency Expenditures between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the allocation of state funding across the expense categories resulting from grant awards to local governments, universities, or not-for-profit entities versus non-governmental entities, and completion of water conservation projects.

Expenditure increases in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect increased travel and staff participation in water reuse conferences as the District resumed normal operations after COVID-19 restrictions were lifted.

Budget increases in Salaries and Benefits between Fiscal Year 2022-23 and Fiscal Year 2024-25 reflect the net impact new hires' salaries commensurate with experience, cost-of-living increases, and increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget decreases in Interagency Expenditures between Fiscal Year 2022-23 and Fiscal Year 2024-25 are because the estimated allocation of state funding for Alternative Water Supply and Water Conservation projects is budgeted in Sub-activity 2.2.2. Projects are selected through an annual grant application process and it is unknown in advance how much would be allocated to alternative water supply or water conservation projects. Future expenditure reports will reflect actual funding allocation to projects in this section.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$400,673, a 1.0 percent (\$3,947) increase from the Fiscal Year 2023-24 Adopted Budget of \$396,726. The increase is in Salaries and Benefits reflecting cost-of-living increases, and projected rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$325,673)
- Interagency Expenditures (Cooperative Funding):
 - Florida Automated Weather Network (FAWN) (\$75,000)

There are no items funded with Fund Balance.

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 specification for the construction of planned replacement, improvement, or repair to the District’s administrative and field station facilities.

District Description

The facilities improvement program includes project management, permitting, and conceptual, preliminary, and detailed engineering for the development and preparation of contract plans and specification for the construction of planned replacement, improvement, or repair to the District’s administrative and field station facilities. Funding for this activity is budgeted in Program 3, Activities 3.3 and 3.5.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary – Adopted)	% of Change (Preliminary – Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

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.

District Description

Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities. These projects are captured in Program 3, Activity 3.2.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.6 - Other Acquisition and Restoration Activities

Fiscal Year 2024-25

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

Information technology items (salaries, contractors, hardware/software maintenance, and other operating costs) are directly charged to operational activities of district core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.7 - Technology and Information Services

Fiscal Year 2024-25

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 903,926	\$ 1,060,651	\$ 1,082,316	\$ 1,173,988	\$ 1,179,440	\$ 5,452	0.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 205,721	\$ 323,835	\$ 1,042,151	\$ 875,236	\$ 875,236	\$ -	0.0%
Operating Expenses	\$ 600,013	\$ 533,729	\$ 548,581	\$ 611,566	\$ 611,566	\$ -	0.0%
Operating Capital Outlay	\$ 12,996	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,722,656	\$ 1,918,215	\$ 2,673,047	\$ 2,660,790	\$ 2,666,242	\$ 5,452	0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,905,009	\$ -	\$ -	\$ -	\$ 761,233	\$ -	\$ 2,666,242

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,179,440	\$ -	\$ 1,179,440
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 114,003	\$ 761,233	\$ 875,236
Operating Expenses	\$ 611,566	\$ -	\$ 611,566
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,905,009	\$ 761,233	\$ 2,666,242

Changes and Trends

The increase in Contracted Services between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to an increase in application development services for Enterprise Software which were completed in Fiscal Year 2022-23. The decrease in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to a decrease in computer hardware acquisition. The increase in Salaries and Benefits reflects the net impact of cost-of-living increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$2.7 million, a 0.2 percent (\$5,452) increase from the Fiscal Year 2023-24 Adopted Budget of \$2.7 million due to an increase in Salaries and Benefits of 0.5 percent (\$5,452) which reflects projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$1.2 million)
- Contracted Services:
 - Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$875,236) which includes:
 - Federated System for Science Staff Software subscription (Google Application) for monitoring blue-green algae outbreaks (\$761,233)
- Operating Expenses:
 - Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$611,566)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 3.0 Operation and Maintenance of Lands and Works

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 contains field operations, right-of-way, engineering and construction, land management, recreation and public use, upland and wetland species invasive management. Additional activities include canal/levy and aquatic plant management, stormwater treatment area operations, infrastructure management, facilities and hydrology/hydraulics and includes all operation and maintenance of facilities, flood control and water supply structures, lands, and other works authorized by Chapter 373, F.S.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

3.0 Operation and Maintenance of Lands and Works

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 72,612,005	\$ 74,062,831	\$ 78,862,132	\$ 88,062,394	\$ 93,927,642	\$ 5,864,648	6.7%
Other Personal Services	\$ -	\$ 2,860	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 22,686,204	\$ 16,956,967	\$ 14,354,287	\$ 44,717,760	\$ 41,752,051	\$ (2,965,709)	-6.6%
Operating Expenses	\$ 80,524,277	\$ 81,758,630	\$ 104,662,413	\$ 121,263,308	\$ 136,806,373	\$ 15,543,065	12.8%
Operating Capital Outlay	\$ 11,958,212	\$ 12,877,229	\$ 16,458,418	\$ 16,121,605	\$ 15,753,033	\$ (368,572)	-2.3%
Fixed Capital Outlay	\$ 37,568,480	\$ 40,042,187	\$ 36,905,084	\$ 90,283,222	\$ 215,700,275	\$ 125,417,053	138.3%
Interagency Expenditures (Cooperative Funding)	\$ 755,857	\$ 291,623	\$ 615,553	\$ 610,408	\$ 1,000,201	\$ 389,793	63.3%
Debt	\$ -	\$ 332,023	\$ 374,438	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 226,105,035	\$ 226,324,422	\$ 252,232,452	\$ 420,039,819	\$ 563,920,097	\$ 143,880,278	34.3%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 51,163,900	\$ 593,442	\$ -	\$ -	\$ 69,077	\$ 2,095,223	\$ 93,927,642
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 33,907,226	\$ 600,000	\$ -	\$ -	\$ 5,620,272	\$ 1,624,553	\$ 41,752,051
Operating Expenses	\$ 92,275,001	\$ 7,591,467	\$ -	\$ 23,630	\$ 27,104,728	\$ 9,811,547	\$ 136,806,373
Operating Capital Outlay	\$ 10,162,416	\$ 3,200,000	\$ -	\$ -	\$ 2,390,617	\$ -	\$ 15,753,033
Fixed Capital Outlay	\$ 2,562,402	\$ 3,102,239	\$ -	\$ 10,400,000	\$ 99,635,634	\$ 100,000,000	\$ 215,700,275
Interagency Expenditures (Cooperative Funding)	\$ 661,728	\$ -	\$ -	\$ -	\$ -	\$ 338,473	\$ 1,000,201
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 230,732,673	\$ 74,073,670	\$ -	\$ 10,423,630	\$ 134,820,328	\$ 113,869,796	\$ 563,920,097

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	805	\$ 57,529,815	\$ 93,927,642	\$ -	\$ 93,927,642
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 41,094,731	\$ 657,320	\$ 41,752,051
Operating Expenses			\$ 110,200,592	\$ 26,605,781	\$ 136,806,373
Operating Capital Outlay			\$ 12,553,033	\$ 3,200,000	\$ 15,753,033
Fixed Capital Outlay			\$ 202,198,036	\$ 13,502,239	\$ 215,700,275
Interagency Expenditures (Cooperative Funding)			\$ 661,728	\$ 338,473	\$ 1,000,201
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 460,635,762	\$ 103,284,335	\$ 563,920,097

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	746	756	754	786	805	19	2.42%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	746	756	754	786	805	19	2.42%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 3.0 Operation and Maintenance of Lands and Works
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)		786	420,039,819	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			(3)	
Other Personal Services				-
Contracted Services				(5,284,573)
1	Decrease in Aquatic Plant Control	(53,750)		The decrease is due to the re-alignment of funding for contractual needs within Operations and Maintenance.
2	Decrease in Flood Protection LOS and Sea Level Rise Resiliency	(1,270)		The decrease is due to the re-alignment of funding within Operations and Maintenance.
3	Decrease in Land Stewardship Interim Lands - Taxes	(900,000)		The decrease is due to the reclassification to the correct commitment item category.
4	Decrease in Land Stewardship Restoration & Monitoring	(359,249)		The decrease is due to the reclassification to the correct commitment item category.
5	Decrease in LTP STA O&M - Levee Maintenance	(18,500)		The decrease is due the re-alignment of funding as the projects shift from construction and new works.
6	Decrease in LTP STA O&M - Structure Inspections	(168,349)		The decrease is due to the use of one-time fund balance in support of the Structure Inspection programs.
7	Decrease in LTP STA O&M - Structure Maintenance	(3,000)		The decrease is due to the re-alignment of funding within Operations and Maintenance.
8	Decrease in O&M Facility Construction	(909,222)		The decrease is due to the one-time funding for the O&M Capital Refurbishment program for the West Palm Beach Field Station modification project as it moves to construction.
9	Decrease in Permitting	(165,000)		The decrease is due to the completion of a an agreement with a local agency for ROW permit support.
10	Decrease in Preventative Maintenance & Operational Plan	(749,003)		The decrease is due to the re-alignment of funding for contractual needs within Operations and Maintenance.
11	Decrease in Pump Station Maintenance	(56,120)		The decrease is due to the re-alignment of funding for contractual needs within Operations and Maintenance.
12	Decrease in Pumping Operations	(15,000)		The decrease is due to the re-alignment of funding for contractual needs within Operations and Maintenance.
13	Decrease in Structure Inspections	(1,781,372)		The decrease is due to the use of one-time fund balance in support of the Structure Inspection programs.
14	Decrease in LTP STA O&M - MOSCAD, Security & Telemetry	(104,738)		The decrease is due to the one-time funding for the O&M Capital Refurbishment program for the STA 5/6 SCADA project.
Operating Expenses				(4,306,283)
15	Decrease in Aquatic Plant Control	(17,065)		The decrease is due the re-alignment of funding as the projects shift from construction and new works.
16	Decrease in Canal/Levee Maintenance	(1,200,000)		The decrease is due to the one-time funding for the O&M Capital Refurbishment program for the L-8 Tieback/Boil Repair Dupuis Canal project.
17	Decrease in Capital Works Projects	(500,000)		The decrease is due to the reduction of one-time state appropriation funding for the Corbett Levee project.
18	Decrease in Contamination Assessments	(50)		The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
19	Decrease in LTP STA O&M - Aquatic Plant Control	(385,917)		The decrease is due the re-alignment of funding as the projects shift from construction and new works.
20	Decrease in LTP STA O&M - Levee Maintenance - Fleet	(2,300)		The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.

IV. PROGRAM ALLOCATIONS

		Reductions			Category Subtotal	Issue Narrative
Issue	Description	Issue Amount	Workforce			
21	Decrease in LTP STA O&M - Public Use	(21,917)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
22	Decrease in LTP STA O&M - Pump Station Maintenance - Fleet	(2,300)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
23	Decrease in LTP STA O&M - Pumping Operations	(187,500)				The decrease is due to the re-alignment of funding as the projects shift from construction and new works.
24	Decrease in LTP STA O&M - Pumping Operations - Fleet	(4,400)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
25	Decrease in LTP STA O&M - Structure Maintenance	(20,262)				The decrease is due to the re-alignment of funding as the projects shift from construction and new works.
26	Decrease in LTP STA O&M - Structure Overhaul	(7,500)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
27	Decrease in LTP STA O&M - Terrestrial Plant Control	(26,517)				The decrease is due to the re-alignment of funding as the projects shift from construction and new works.
28	Decrease in Movement of Water	(1,495,000)				The decrease is due to the reclassification of the C-51 operational funding to the correct commit item category.
29	Decrease in O&M IT Support	(67,000)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
30	Decrease in Pumping Operations	(113,555)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
31	Decrease in Structure Inspections	(250,000)				The decrease is due to the cyclical completion of the BCB portion of the Structure Inspection Program.
32	Decrease in LTP STA O&M - Project Culvert Replacement/Repair/Modifications	(5,000)				The decrease is due to the re-alignment of funding for operational needs within Operations and Maintenance.
Operating Capital Outlay					(3,536,664)	
33	Decrease in Aquatic Plant Control	(204,868)				The decrease is due to the one-time funding for BBCW L-31E new works heavy equipment.
34	Decrease in Communication and Control	(455,000)				The decrease is due to the one-time funding for the Operations and Maintenance Capital Refurbishment program project for the Picayune Strand Command and Control Center.
35	Decrease in Land Stewardship Restoration & Monitoring	(2,000,000)				The decrease is due to the one-time funding for the C-139 Annex Restoration (Sam Jones/Abiaki Prairie) project needs as the project moves towards completion.
36	Decrease in Levee Maintenance - Fleet	(157,500)				The decrease is due to the one-time funding for IRLS C23/C24 project heavy equipment.
37	Decrease in LTP STA O&M - Pump Station Maintenance	(407,000)				The decrease is due to the one-time funding for EAA new works heavy equipment.
38	Decrease in LTP STA O&M - Structure Maintenance	(45,600)				The decrease is due to the one-time funding for EAA new works fleet equipment.
39	Decrease in Mowing	(60,000)				The decrease is due to the one-time BCB heavy equipment need.
40	Decrease in Pumping Operations	(206,500)				The decrease is due to the one-time funding for new works fleet and heavy equipment for Miller Pump Station.
41	Decrease in Resiliency Initiatives	(196)				The decrease is from one-time funding is support of Resiliency.
Fixed Capital Outlay					(38,418,839)	
42	Decrease in C&C Data Log RTU New Installations	(455,000)				The decrease is due to the one-time funding for the Operations and Maintenance Capital Refurbishment program projects for the S-285/S-290 SCADA project.
43	Decrease in Communication and Control	(399,778)				The decrease is due to the one-time funding for the Operations and Maintenance Capital Refurbishment program projects for the S-331 Command Control project.

IV. PROGRAM ALLOCATIONS

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
44	Decrease in LTP STA O&M - Pump Station Modification/Repairs	(4,049,521)			The decrease is due to the one-time funding for the Operations and Maintenance Capital Refurbishment program projects for STA Pump Station Refurbishments (G-319 and G-362 pump overhauls, S-319 Control Panel upgrade and STA Automation Upgrades).
45	Decrease in O&M Facility Construction	(523,373)			The decrease is due to the one-time funding for the Operations and Maintenance Capital Refurbishment program projects for Field Station Modifications.
46	Decrease in Pump Station Modification	(32,991,167)			The decrease is due to the one-time funding for the Operations and Maintenance Capital Refurbishment program projects for C&SF Pump Station Refurbishments.
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL REDUCTIONS					(51,546,359)

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 3.0 Operation and Maintenance of Lands and Works
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			22	5,864,848	
1	Increase in Total Salaries and Wages	3,554,765			The increase in Salaries and Wages is the net result of the implementation of prior cost-of-living increases in Fiscal Year 2023-24, new FTEs to support restoration projects turned over to operations and maintenance, workload increases to support projects and overtime based on trend. Fringe Benefits increases are due to projected increases to the District's contribution to FRS, employer's share of FICA taxes and Health Insurance.
2	Increase in Total Fringe Benefits	2,309,883			
Other Personal Services				-	
Contracted Services				2,318,864	
3	Increase in Contracted Land Management Services	51,478			The increase is due to new works coming online.
4	Increase in Levee Maintenance	52,607			The increase is due to new works coming online.
5	Increase in LTP STA O&M - Compliance	5,660			The increase is due to new works coming online.
6	Increase in LTP STA O&M - Pump Station Maintenance	28,119			The increase is due to new works coming online.
7	Increase in O&M IT Support	67,000			The increase is due to the re-allocation of funding for SAP contracted services.
8	Increase in Resiliency Initiatives	600,000			The increase is due to the additional funding needed for the Everglades Mangrove Mitigation Assessment.
9	Increase in Structure Maintenance	3,000			The increase is due to new works coming online.
10	Increase in Telemetry Maintenance	1,511,000			The increase is due to one-time funding for the Operations and Maintenance Capital Refurbishment Miami SCADA Stilling Well Platform project
Operating Expenses				19,849,348	
11	Increase in Biocontrol Exotic Plant	47,250			The increase is due to new works coming online.
12	Increase in Exotic Plant Control	1,947,003			The increase is due to the anticipated additional funding from the USFWS in support of the Refuge and additional Land Stewardship grant applications.
13	Increase in Field Station Maintenance	40,661			The increase is due to new works coming online.
14	Increase in Land Stewardship Equipment & Infrastructure Maintenance	40,000			The increase is due to new works coming online.
15	Increase in Land Stewardship Interim Lands - Taxes	900,000			The increase is due to the reclassification to the correct commitment item category.
16	Increase in Land Stewardship Mechanical Vegetation Control	110,000			
17	Increase in Land Stewardship Restoration & Monitoring	2,420,100			The increase is due to the reclassification to the correct commitment item category.
18	Increase in Levee Maintenance	103,190			The increase is due to new works coming online.
19	Increase in Levee Maintenance - Fleet	19,650			The increase is due to new works coming online.
20	Increase in LTP STA O&M - Compliance	3,744			The increase is due to new works coming online.
21	Increase in LTP STA O&M - Levee Maintenance	4,000			The increase is due to new works coming online.
22	Increase in LTP STA O&M - Movement of Water	2,000			The increase is due to new works coming online.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
23	Increase in LTP STA O&M - Mowing	1,283			The increase is due to new works coming online.
24	Increase in LTP STA O&M - Program Support	500			The increase is due to new works coming online.
25	Increase in LTP STA O&M - Pump Station Maintenance	331,276			The increase is due to new works coming online.
26	Increase in LTP STA O&M - Pump Station Modification/Repairs	3,480,000			The increase is due to the one-time funding for the Operations and Maintenance Capital Refurbishment G-335 Trash Rake Replacement project.
27	Increase in LTP STA O&M - Pump Station Refurbishment	4,500			The increase is due to new works coming online.
28	Increase in LTP STA O&M - STA Site Management	23,750			The increase is due to new works coming online.
29	Increase in LTP STA O&M - Structure Maintenance - Fleet	2,700			The increase is due to new works coming online.
30	Increase in Mowing	141,330			The increase is due to new works coming online.
31	Increase in O&M Program Support	3,131,658			The increase is due the increased costs for insurance premiums.
32	Increase in Prescribed Burn	570,166			The increase is due to a potential increase in funding from FDACS for prescribed burn.
33	Increase in Preventative Maintenance & Operational Plan	564,339			The increase is due to new works coming online and increased maintenance and repair costs at District facilities.
34	Increase in Public Use and Security	33,000			The increase is due to new works coming online.
35	Increase in Pump Station Maintenance	473,301			The increase is due to new works coming online.
36	Increase in Pump Station Maintenance - Fleet	28,900			The increase is due to new works coming online.
37	Increase in Pump Station Modification	4,130,625			The increase is due to the one-time funding for the Operations and Maintenance Capital Refurbishment S-7 Pump Station Refurbishment project.
38	Increase in Pump Station Refurbishment	14,000			The increase is due to new works coming online.
39	Increase in Security Management	184,664			The increase is due to the Districts security system (8 NVR) Network Video Replacements.
40	Increase in Structure Maintenance	101,570			The increase is due to new works coming online.
41	Increase in Structure Maintenance - Fleet	35,025			The increase is due to new works coming online.
42	Increase in Structure/Bridge Modification/Repairs	450,000			The increase is due to the one-time funding for the Operations and Maintenance Capital Refurbishment Gate Hoist Conversion project.
43	Increase in Telemetry Maintenance	300,000			The increase is due to new works coming online.
44	Increase in Terrestrial Plant Control	109,163			The increase is due to new works coming online.
45	Increase in Tree Management	100,000			The increase is due to the additional funding to support BCB Right of Way surveys for tree removal.
Operating Capital Outlay				3,168,092	
46	Increase in Levee Maintenance	720,975			The increase is due to the one-time funding for Fleet and Heavy Equipment needs to support new works projects.
47	Increase in LTP STA O&M - Pump Station Modification/Repairs	200,000			The increase is due to the one-time funding for the Operations and Maintenance Capital Refurbishment G-409 Pump Station project.
48	Increase in O&M Facility Construction	546,760			The increase is due to the one-time funding for the Operations and Maintenance Capital Refurbishment West Palm Beach Field Station Modifications project.
49	Increase in O&M Program Support	75,000			The increase is for fleet/heavy equipment in support of new works projects coming online.
50	Increase in Pump Station Maintenance	26,500			The increase is for equipment in support of new works projects coming online.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
51	Increase in Structure Maintenance	75,000			The increase is for equipment in support of new works projects coming online.
52	Increase in Structure Overhaul	75,000			The increase is for equipment in support of new works projects coming online.
53	Increase in Structure/Bridge Modification/Repairs	1,448,857			The increase is for the addition of the BCB Golden Gate #5 Replacement, Upper Faka Union Replacements and the S-193 Navigational Lock Gate Replacement projects.
Fixed Capital Outlay				163,835,892	
54	Increase in Resiliency Initiatives	148,150,000			The increase is due to the funding awarded from the FEMA BRIC Grants for S-27 (\$50m) and S-29 (\$50M) and for proposed Resilience Grants and matching funds.
55	Increase in Structure/Bridge Modification/Repairs	15,685,892			The increase is due to the new funding for the Collier County MOU for the Gordon and Palm River Structure Replacements (\$10.8M) along with one-time state funding for the Operations and Maintenance Capital Refurbishment S-169W Relocation and an increased need for the BCB I-75 #2 Weir Replacement project.
Interagency Expenditures (Cooperative Funding)				389,793	
56	Increase in Land Stewardship Restoration & Monitoring	50,000			The increase is due to the Picayune Strand Friends of Forestry agreement.
57	Increase in LTP STA O&M - Compliance	1,320			The increase is due to new works coming online for the C-139 FEB.
58	Increase in Blue-Green Algae Response	338,473			The increase is due to a potential USACE Grant for HAB Innovative Tech.
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			22	195,426,637	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Preliminary Budget for FY 2024-25			805	\$ 563,920,097	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Salaries and Benefits increased between Fiscal Year 2020-21 and Fiscal Year 2022-23 due to staff reallocation in support of new project initiatives within the agency and for New Works operations coming online as well as approved cost-of-living increases, FRS rate and employer's share of FICA increases and increases to Health Insurance.

Some of the major decreases in Contracted Services between Fiscal Year 2020-21 to Fiscal Year 2022-23 are due to the pass-through funding for the CEMEX land acquisition funded with Lake Belt Mitigation, the C-139 Annex Restoration project, increased Resiliency planning and Flood Protection/Level of Service modeling efforts, and the phases of design and construction for the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program projects.

Increases and decreases within Operating Expenses, Operating Capital Outlay and Fixed Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to the phases of the C-139 Annex Restoration project moving from design to construction and the projects within the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program as they move from planning, design and construction.

Over the last five years, another steady increase across all categories is for the New Works coming online to support Everglades Restoration for components of the CERP program including portions of Biscayne Bay Coastal Wetlands, C-44 Pump Station, STA and Reservoir, portions of C-43 West Basin Storage Reservoir, and Picayune Strand Restoration.

The District has had New Works come online for components of the Restoration Strategies program including the A-1 FEB, L-8 FEB, and STA1-W Expansion #1 and for portions of C-111 South Dade, BBCW, Kissimmee Restoration, Lakeside Ranch Phase 1 and 2, Lake Hicpochee Phase 1, and Ten-Mile Creek.

The Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program has also shown a steady increase over the last five years due to funding being redirected to support the aging system infrastructure along with the ongoing commitment to implement refurbishment plans for operational and capital projects such as critical water control structures and pump stations.

Debt increased between Fiscal Year 2020-21 and Fiscal Year 2022-23 due to the implementation of GASB #87 for leases.

Land management activities continue to be funded using ad valorem, mitigation, state revenues from the Land Acquisition Trust Fund, release of reservations funding, and lease revenues. Land Acquisition Trust Fund revenues have allowed the District to maintain the level of service by funding maintenance and land management needs. Lease revenue that is generated from lands acquired through the Save Our Everglades Trust Fund and Federal grant funds is being used to support land management activities and reduce ad valorem expenditures. The Legislature has provided Land Acquisition Trust Fund for land management and vegetation management activities. This funding is located within Operating Expenses (\$2.2 million) and Contracted Services (\$109,272).

IV. PROGRAM ALLOCATIONS

The Districts Economic Stabilization funding was decreased to \$59 million as funding was used in support of Hurricane Ian. Once the District receives remaining reimbursement from FEMA or FDEM, the fund will be repaid back to the original amount of \$61.3 million.

Additional new infrastructure will be coming online, due to CERP, NEEPP and Restoration Strategies projects that are completing construction. These projects will continue to affect the Operations and Maintenance of Lands and Works budget. Funding is required for the overall operations and maintenance of the new sites along with increased staffing to support the new infrastructure.

Over the next few years, the major projects being completed are the Caloosahatchee River (C-43) West Basin Storage Reservoir, Everglades Agricultural Area Storage Reservoir Conveyance Improvements and Stormwater Treatment Area, Lake Hicpochee Phase 2, and the remaining components of Restoration Strategies including STA1-W #2, C-139 FEB and the G-341 and Conveyance Improvements. This new infrastructure will continue to have financial impacts through all activities within 3.0.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$563.9 million, a 34.3 percent (\$143.9 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$420 million.

Fixed Capital Outlay is the largest increase of 138.9 percent (\$125.4 million) primarily due to the addition of one-time state appropriations for potential grant match funding for the Resiliency Initiatives along with the additional federal FEMA BRIC grant awards for Resiliency for the S-27 and S-29 Pump Station projects. Operating Expenses increased 12.8 percent (\$15.5 million) primarily due to increases for one-time funding for the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program's S-7 Pump Station Refurbishment, Gate Hoist Conversion, and G-335 Trash Rake Project, additional exotic plant control work with the USFWS for the Refuge, the reclassification of funds for 298 District payments, increases to the Districts Health Insurance, and for New Works coming online. Salaries and Benefits increased 6.7percent (\$5.9 million). The increase is the net result of the implementation of prior cost-of-living increases in Fiscal Year 2023-24, 19 new FTEs to support restoration projects turned over to operations and maintenance, workload increases to support projects and overtime based on trend. Increases are also due to projected increases to the District's contribution to FRS, employer's share of FICA taxes and Health Insurance. Interagency Expenditures increased 63.9 percent (\$389,793) due to new work in support of Picayune Strand and Blue Green Algae response.

Contracted Services decreased 6.6 percent (\$3 million) and that is primarily due to the reclassification of funding to the correct state commitment item category for 298 District payments and for the one-time fund balance for the Operations and Maintenance Structure Inspection program.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$93.9 million) (805 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Fixed Capital Outlay, Operating Capital Outlay and Operating Expenses.

IV. PROGRAM ALLOCATIONS

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
C-139 Annex Restoration Project	\$ 588,351	\$ -	\$ 300,000	\$ -	\$ -	\$ 3,000,000	\$ 2,164,591	\$ -	\$ -	\$ 6,052,942
BCB I75-2 Structure Replacement	\$ -	\$ -	\$ -	\$ 2,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550,000
BCB Structures Monitoring & Control Upgr	\$ 121,915	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,121,915
CP G310, G335 Trash Rk Replace/Wtrproof	\$ 21,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000	\$ -	\$ -	\$ 3,701,933
CP G93 New Control Building	\$ 11,333	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 511,333
CP Gate Control Panel Replacement	\$ 139,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ 4,639,525
CP Gate Hoist Conversion	\$ 56,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 506,720
CP Homestead FS Buildings Replacement	\$ 35,698	\$ -	\$ -	\$ 5,525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,560,698
CP Miami FS Modernization	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
CP S169 Relocation - Planning and Design	\$ 67,425	\$ -	\$ -	\$ 5,585,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,653,317
CP S2,S3,S4,S7,S8 Monitor Panel Updates	\$ 10,264	\$ -	\$ -	\$ 3,061,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,256
CP Underground Storage Tank Replacements	\$ 40,315	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,040,315
G-370 & G-372 Trash Rk/Fuel Farm Refurbs	\$ 58,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 358,284
RS G-6A Auxiliary PS & S-6 Refurbishment	\$ 153,139	\$ -	\$ -	\$ 1,612,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,765,889
S-193 Navigation Lock Gate Replacement	\$ 83,446	\$ -	\$ -	\$ -	\$ -	\$ 348,857	\$ -	\$ -	\$ -	\$ 432,303
S2, S3, S4 Pump Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
S27 Struct Resil Impv & Fwd PMP Stat1253	\$ 23,516	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,023,516
S29 Fwd PmpStat(1253)	\$ 14,945	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,014,945
	\$ 1,426,809	\$ -	\$ 300,000	\$ 126,335,634	\$ -	\$ 3,848,857	\$ 11,294,591	\$ -	\$ -	\$ 143,205,891

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Projects in the Major Project table of this program are listed in activities 3.1 Land Management (\$6.1 million) and 3.2 Works (\$137.1 million).
- Contracted Services:
 - O&M IT Support (\$9.9 million), which includes:
 - IT Recurring Expenses (\$9.2 million)
 - Computer consulting services for enterprise resource support and IT security (\$456,879).
 - Copier/printer lease (\$162,480)
 - Microwave tower services (\$45,000)
 - Structure & Pump Station Maintenance (\$9.6 million), which includes:
 - Structure Inspection Program/Structure Maintenance for C&SF and STA's (\$6.7 million)
 - Pump Station Maintenance for C&SF and STA's (\$2.9 million)
 - Maintenance/Mowing of Canals/Levees (\$4.5 million)
 - Exotic Plant Control (\$3.8 million)
 - SCADA Stillingwell and Platform replacements & Telemetry Maintenance (\$3.1 million)
 - Preventative Maintenance & Operational Plan (\$2.1 million), which includes:
 - General Services project backlog (\$1.9 million)

IV. PROGRAM ALLOCATIONS

- Reconfiguration and installation services (\$130,000)
- Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$2.4 million)
- Land Stewardship Interim Lands – Administration & Taxes (\$2.3 million)
- Aquatic Plant Control (\$1.6 million)
- Land Stewardship Restoration and Monitoring (\$427,578)
- Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$558,294)
- Communication and Control – Tower Repairs (\$350,000)
 - Contracted Land Management Services (\$210,750)
- Safety Management (\$34,437)
- Permitting (\$5,350), which includes:
 - Right of way permitting support (\$5,350)
- Operating Expenses:
 - Exotic Plant Control (\$23.6 million), which includes:
 - New Works for BBCW, 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, IRLS Components, Lake Okeechobee Watershed Restoration, and Picayune Strand (\$8.8 million)
 - Lygodium and Melaleuca treatments within the Loxahatchee Refuge with USFWS (\$6 million).
 - C&SF & STA Movement of Water/Pumping Operations (\$18.6 million)
 - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$15.7 million)
 - C&SF & STA Structure & Pump Station Maintenance/Modification (\$13.7 million)
 - S-7 Pump Station Refurbishment (\$4 million)
 - Maintenance of Canals/Levees/Tree Management (\$11.1 million), which includes:
 - C-40, C-23, C-24 and C-25 Canal Bank Stabilization (\$3 million)
 - C&SF and STA Mowing for Canals and Levees (\$2.8 million)
 - C&SF and STA Tree Management (\$2.4 million)
 - C&SF and STA Canal and Levee Maintenance (\$1.6 million)

IV. PROGRAM ALLOCATIONS

- BCB Canal Improvements (\$500,000)
- Dredge and Bank Stabilization Program (\$400,000)
- BCB Corkscrew Canal Headwater Improvements (\$350,000)
- Aquatic Plant Control/ LTP STA O&M (\$7.8 million)
- Fleet vehicle fuel, oil, lubricants, repairs, parts, and supplies (\$3.9 million)
- Preventative Maintenance & Operational Plan (\$3.9 million) which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance and exterior grounds maintenance (\$1.6 million).
 - Utilities (\$1.2 million)
 - Janitorial services (\$456,145)
 - Building lease payments for the service centers and hanger / office (\$357,319)
- O&M IT Support (\$3.5 million) which includes:
 - Software maintenance (\$2.3 million)
 - Desktop computer / monitor replacements (\$444,000)
 - Communication service (\$350,344)
 - Hardware maintenance (\$215,099)
 - Microwave Equipment Repairs (\$78,660)
- Terrestrial Plant Control/ LTP STA O&M (\$2.1 million)
- Telemetry & Electronics Maintenance (\$1.9 million)
- Maintenance of the C&SF and STA Structure Operations (\$1.7 million)
- Land Stewardship Interim Lands – Administration/PILT (\$1.5 million)
- Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.1 million)
- Public Use and Security/ LTP STA O&M (\$1 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission (FWC) for enhanced patrols on District and project lands.
- Operations & Maintenance Program Support (\$1 million)

IV. PROGRAM ALLOCATIONS

- Land Stewardship Equipment and Infrastructure Maintenance (\$943,148)
- Prescribed Burn (\$862,166)
- Contracted Land Management Services (\$766,000)
- Security and Safety Management (\$758,591)
- Biocontrol Exotic Plant (\$708,786)
- C&SF and STA Contamination Assessments (\$593,578)
- Land Stewardship Mechanical Vegetation Control (\$583,000)
- Blue Green Algae Response (\$500,000)
- Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$185,835)
- Operating Capital Outlay:
 - Levee Maintenance (\$6.1 million), which includes:
 - Funding for New Works equipment and for Replacement of Field Station Heavy Equipment and for Field Station Fleet Replacements in support of the Inspector General's Audit Report (\$6.1 million).
 - C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$3.6 million), which includes:
 - Funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General's Audit Report (\$2.4 million).
 - BCB Upper Faka Union Replacement and Golden Gate #5 Replacement (\$800,000)
 - G-409 Pump Repower (\$400,000).
 - O&M Program Support for one-time funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General's Audit Report (\$986,613).
 - Communication & Control for the Picayune Strand Command & Control Center (\$595,000)
 - O&M Facility Construction (\$546,760)
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance for replacement of field equipment (\$24,000)
 - Security Management (\$9,500) for Security Equipment (\$9,500)

IV. PROGRAM ALLOCATIONS

- Aquatic Plant Control Heavy Equipment (\$2,500)
- Fixed Capital Outlay:
 - District Resiliency Match & Projects - Pump Stations S-27& S-29 (\$70.7 million)
 - BCB Gordon River and Palm River Structure Replacements (\$10.4 million)
 - North Shore Pump Station Upgrades (\$2.3 million)
 - G-539 Pump Replacement (\$2 million)
 - Telemetry Maintenance WCA 2 SCADA Stillingwells (\$2 million)
 - Pump Station Modification (\$1.7 million), which includes the G-370 & G-372 Pump Overhaul (STA).
 - O&M Facility Construction – Ft. Lauderdale Field Station Modifications (\$250,000)
 - Future land acquisition appraisals and survey (\$102,329)
- Interagency Expenditures:
 - Blue Green Algae Response (\$338,473)
 - Biocontrol Exotic Plant (\$300,000)
 - STA Compliance (\$121,320)
 - Aquatic Plant Control (\$110,408)
 - Terrestrial Plant Control (\$60,000)
 - Picayune Strand Agreement (\$50,000)
 - Structure & Levee Maintenance (\$20,000)
- Fund Balance – Economic Stabilization Fund (\$59 million)

Other items funded with fund balance include: Lake Belt Mitigation (\$5.9 million) for ongoing work for C-139 Annex Restoration Project; Lease Revenue (\$2.8 million) and Release of Reservations (\$973,309), along with prior year Wetlands Mitigation (\$1.7 million) for real estate appraisals, surveys, public use, security, restoration, monitoring, and vegetation management, including exotic and aquatic plant control; Ad Valorem (\$3.3 million) for BCB projects; pass-through funding from the Miami-Dade Limestone Products Association for Dade-Broward Levee L-30 structure maintenance and monitoring (\$345,000).

IV. PROGRAM ALLOCATIONS

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

District Description

Maintenance, custodial, public use improvements, and restoration efforts for lands acquired through Save Our Rivers, Preservation 2000, Florida Forever, or other land acquisition programs. The District manages lands in accordance with the objectives of these programs and in accordance with Section 373.1391, F.S. There are two major land management initiatives:

- Conservation Lands - The Conservation lands management objectives require that these lands be restored to and maintained in a native state and condition and be available for resource-based recreation such as hiking, camping, horseback riding, boating, hunting, and fishing. The maintenance and restoration need for these properties usually involve the control of invasive exotic vegetation, removal of ditches and levees needed to restore the natural flow of water, utilization of prescribed fire, and the control of woody vegetation through mechanical means as necessary to restore and manage native plant communities. In areas of severe degradation, habitats may be restored through the direct planting of native plant species.
- Water Resource Project Lands - Interim land management responsibilities for water resource project lands are to provide basic land management services for properties acquired by the District for future water resource projects, including CERP and other projects until the land is needed for construction. These lands will ultimately be used as stormwater treatment areas, surface water reservoirs, ground water recharge areas, and/or buffer lands between constructed projects and lands under private ownership. These lands are not specifically acquired or designated for environmental enhancement, restoration, or preservation purposes, and generally have limited recreational value due to previous and sometimes ongoing agricultural use.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.1 - Land Management

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,916,308	\$ 5,230,763	\$ 5,234,995	\$ 5,386,369	\$ 5,590,833	\$ 204,464	3.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 1,004,184	\$ 586,259	\$ 651,543	\$ 4,499,839	\$ 3,240,590	\$ (1,259,249)	-28.0%
Operating Expenses	\$ 4,068,893	\$ 4,212,275	\$ 11,903,064	\$ 6,244,049	\$ 10,295,398	\$ 4,051,349	64.9%
Operating Capital Outlay	\$ 430,771	\$ 1,002,425	\$ 1,235,061	\$ 5,069,542	\$ 3,069,542	\$ (2,000,000)	-39.5%
Fixed Capital Outlay	\$ 2,218,516	\$ 5,676,795	\$ 7,686,608	\$ 102,239	\$ 102,239	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ 53	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 12,638,725	\$ 16,708,517	\$ 26,711,270	\$ 21,302,038	\$ 22,348,602	\$ 1,046,564	4.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 14,446,604	\$ 6,944,054	\$ -	\$ 15,000	\$ 796,000	\$ 146,944	\$ 22,348,602

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,590,833	\$ -	\$ 5,590,833
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,640,590	\$ 600,000	\$ 3,240,590
Operating Expenses	\$ 7,177,362	\$ 3,118,036	\$ 10,295,398
Operating Capital Outlay	\$ 69,542	\$ 3,000,000	\$ 3,069,542
Fixed Capital Outlay	\$ -	\$ 102,239	\$ 102,239
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 15,528,327	\$ 6,820,275	\$ 22,348,602

IV. PROGRAM ALLOCATIONS

Changes and Trends

The decreases in Contracted Services between Fiscal Year 2020-21 to Fiscal Year 2022-23 are due to the budgeting and expending of the pass-through funding for the CEMEX land acquisition funded with Lake Belt Mitigation. The fluctuations in Fixed Capital Outlay, Operating Capital Outlay and Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to the cash flow needs for the C-139 Annex Restoration Project as it moves from design to construction. In the Fiscal Year 2023-24 Adopted Budget and the Fiscal Year 2024-25 Preliminary Budget, Operating Expenses, Operating Capital Outlay and Fixed Capital Outlay have fluctuated due the multi-year funding requirements for the C-139 Annex Restoration Project based on land management and construction needs along with the reduction of Pennsuco willing seller funding and the addition of the IRL South Phase 2 Allapattah Hydraulic Restoration project.

Land management activities continue to be funded using ad valorem, mitigation revenues, state revenues from the Land Acquisition Trust Fund, and lease revenues. Land Acquisition Trust Fund revenues have enabled the District to maintain the level of service by funding maintenance and land management needs. Lease revenue generated from lands acquired through the Save Our Everglades Trust Fund and Federal grant funds are being used to support land management activities so that existing ad valorem funds can be used in support of other District priorities.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$22.3 million, a 4.9 percent (\$1 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$21.3 million. For the Fiscal Year 2024-25 Preliminary Budget, the major decrease is in Contracted Services 28.0 percent (\$1.3 million) due to the re-alignment of 298 District payments to the correct state commitment item category to Operating Expenses. Operating Capital Outlay also shows a reduction, -39.5 percent (\$2 million) tied to the decrease in funding needs for the C-139 Annex Restoration Project as it moves to completion. The increases in Operating Expenses 64.9 percent (\$4.1 million) are tied to IRL South Phase 2 Allapattah Hydraulic Restoration Project and the re-alignment of 298 District payments to the correct state commitment item category.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$5.6 million).

Major Projects under this activity are funded with Salaries and Benefits (included in the salaries and benefits number above), Contractual Services, Operating Capital Outlay and Operating Expenses.

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
C-139 Annex Restoration Project	\$ 588,351	\$ -	\$ 300,000	\$ -	\$ -	\$ 3,000,000	\$ 2,164,591	\$ -	\$ -	\$ 6,052,942
	\$ 588,351	\$ -	\$ 300,000	\$ -	\$ -	\$ 3,000,000	\$ 2,164,591	\$ -	\$ -	\$ 6,052,942

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - Land Stewardship Interim Lands – Administration & Taxes (\$2.3 million)

IV. PROGRAM ALLOCATIONS

- Land Stewardship Restoration and Monitoring (\$427,578)
- Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
- Land Stewardship Program Support for Survey Services (\$40,000)
- Public Use and Security (\$28,000)
- Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- Operating Expenses:
 - Land Stewardship Restoration and Monitoring – (\$3.1 million), which includes:
 - IRL S Phase 2 Allapattah Hydraulic Restoration (\$3 million)
 - Public Use and Security/ LTP STA O&M (\$1 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission (FWC) for enhanced patrols on District and project lands.
 - Land Stewardship Interim Lands – Administration/PILT (\$1.5 million)
 - Land Stewardship Equipment and Infrastructure Maintenance (\$943,148)
 - Prescribed Burn (\$862,166)
 - Land Stewardship Mechanical Vegetation Control (\$583,000)
 - Land Stewardship Program Support (\$100,727)
- Fixed Capital Outlay:
 - Future land acquisition appraisals and survey (\$102,329)
- Interagency Expenditures:
 - Picayune Strand Agreement (\$50,000)

Items funded with Fund Balance include: Lake Belt Mitigation for ongoing work for C-139 Annex Restoration project (\$5.9 million), pass-through funding from the Miami-Dade Limestone Products Association for Dade-Broward Levee L-30 structure maintenance and monitoring (\$345,000). Land Management (Lease Revenue) along with prior year Wetlands Mitigation for Land Management for real estate appraisals and survey, public use and security, restoration, monitoring and vegetation management (\$710,703).

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 expanded works of the District are an integral part of the operations and maintenance of the Central and Southern Flood Control Project (C&SF), Storm Water Treatment Area's (STA's), Big Cypress Basin (BCB) and the operations of new facilities and structures from completed CERP and Restoration Strategies projects. The District's operations and maintenance consists of activities to effectively manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the Central and Southern Flood Control Project, as well as the Big Cypress Basin, as authorized by Chapter 373 F.S. and as directed by the USACE Regulation Schedule. Activities include the operation and maintenance of a multi-purpose water management system comprising of approximately 2,175 miles of canals and 2,130 miles of levees/berms, 89 pumping stations, 915 water control structures, and 620 project culverts, which send water south and through waterways eastward and westward to both coasts.

Most portions of the system were constructed 30-50 years ago and are reaching the end of their design life. Consequently, major refurbishment of various components of the Central and Southern Flood Control Project will be required to sustain the viability of the system.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

3.2 - Works

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 50,305,518	\$ 51,435,928	\$ 55,082,987	\$ 62,319,986	\$ 67,436,893	\$ 5,116,907	8.2%
Other Personal Services	\$ -	\$ 2,860	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 19,947,929	\$ 14,534,241	\$ 12,254,409	\$ 21,158,511	\$ 20,295,666	\$ (862,845)	-4.1%
Operating Expenses	\$ 39,512,776	\$ 40,756,894	\$ 52,780,105	\$ 67,552,330	\$ 76,607,107	\$ 9,054,777	13.4%
Operating Capital Outlay	\$ 10,602,058	\$ 11,115,979	\$ 14,638,962	\$ 10,653,695	\$ 12,647,491	\$ 1,993,796	18.7%
Fixed Capital Outlay	\$ 35,097,481	\$ 34,365,392	\$ 29,218,476	\$ 90,168,581	\$ 215,585,634	\$ 125,417,053	139.1%
Interagency Expenditures (Cooperative Funding)	\$ 327,643	\$ 124,950	\$ 369,746	\$ 20,000	\$ 20,000	\$ -	0.0%
Debt	\$ -	\$ 921	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 155,793,405	\$ 152,337,165	\$ 164,344,685	\$ 310,853,625	\$ 451,573,313	\$ 140,719,688	45.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 147,640,298	\$ 62,284,723	\$ -	\$ 10,408,630	\$ 124,217,251	\$ 107,022,411	\$ 451,573,313

OPERATING AND NON-OPERATING

	Fiscal Year 2024-25		
	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 67,436,893	\$ -	\$ 67,436,893
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 20,243,346	\$ 52,320	\$ 20,295,666
Operating Expenses	\$ 58,040,418	\$ 18,566,889	\$ 76,607,107
Operating Capital Outlay	\$ 12,447,491	\$ 200,000	\$ 12,647,491
Fixed Capital Outlay	\$ 202,185,634	\$ 13,400,000	\$ 215,585,634
Interagency Expenditures (Cooperative Funding)	\$ 20,000	\$ -	\$ 20,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL	\$ 360,373,782	\$ 91,199,531	\$ 451,573,313

IV. PROGRAM ALLOCATIONS

Changes and Trends

Salaries and Benefits increased between Fiscal Year 2020-21 and Fiscal Year 2022-23 due to staff reallocation in support of new project initiatives within the agency and for New Works operations coming online. Increases and decreases within Contracted Services, Operating Expenses, Operating Capital Outlay and Fixed Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to the addition of new operational works within the District from completed Everglades restoration projects, increased Resiliency planning and Flood Protection/Level of Service modeling efforts, and the phases of projects within the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program as they move through planning, design, and construction.

The Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program has also shown a steady increase over the last five years due to the aging systems infrastructure along with the ongoing commitment to implement refurbishment plans for operational and capital projects such as critical water control structures and pump stations.

Debt increased between Fiscal Year 2020-21 due to the implementation of GASB #87 for leases.

New projects that have completed construction and the operations and maintenance of that new infrastructure (New Works) have been steadily increasing our recurring expenditures over the past five years. The Fund Balance for Economic Stabilization is also re-budgeted each year.

The Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program continues to be a Governing Board core mission priority with over \$62.8 million allocated in the Fiscal Year 2024-25 Preliminary Budget from both potential state appropriations and Ad Valorem funding to support priority projects and activities that are critical to the strength and condition of the C&SF, STAs and BCB.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$451.6 million, a 45.3 percent (\$140.7 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$310.9 million.

Fixed Capital Outlay is the largest increase of 139.1 percent (\$125.4 million) primarily due to the addition of one-time state appropriations for potential grant match funding for the Resiliency Initiatives along with the additional federal FEMA BRIC grant awards for Resiliency for the S-27 and S-29 Pump Station projects. Contracted Services decreased 4.1 percent (\$862,845) which is primarily due to the cyclical funding for the structure inspection program. Operating Expenses increased 13.4 percent (\$9.1 million) primarily due to the additional project needs for the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program for the STA G-335 Trash Rake, S-7 Pump Station Refurbishment, and the Gate Hoist Conversion. Additional increases for New Works operations coming online for Restoration Strategies C-139 FEB and STA1-W #2, the C-43 S-470 Pump Station, BBCW L-31E, and the EAA STA and the additional operating funding coming from the C-51 Operational Agreement. Additionally, the increase in Operating Capital Outlay 18.7 percent (\$2 million) is due to the addition of the Operations and Maintenance Capital Rehabilitation, Refurbishment and Replacement of Aging Infrastructure program for the West Palm Beach Field Station Modifications, G-409 Pump Repower, S-193 Navigational Lock Gate Replacement and BCB

IV. PROGRAM ALLOCATIONS

projects for Golden Gate #5 and Upper Faka Union Replacement. Salaries and Benefits increased 8.2 percent (\$5.1 million). The increase in Salaries and Wages is the net result of the implementation of prior cost-of-living increases in Fiscal Year 2023-24, 19 new FTEs to support restoration projects turned over to operations and maintenance, workload increases to support projects and overtime based on trend. Increases are also due to projected increases to the District's contribution to FRS, employer's share of FICA taxes and Health Insurance. The budget for overtime was increased based on trends.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$67.4 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Fixed Capital Outlay, Operating Capital Outlay, and Operating Expenses.

Funded Program Description	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
BCB 175-2 Structure Replacement	\$ -	\$ -	\$ -	\$ 2,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,550,000
BCB Structures Monitoring & Control Upgr	\$ 121,915	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,121,915
CP G310, G335 Trash Rk Replace/Wtrproof	\$ 21,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000	\$ -	\$ -	\$ 3,701,933
CP G93 New Control Building	\$ 11,333	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 511,333
CP Gate Control Panel Replacement	\$ 139,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -	\$ 4,639,525
CP Gate Hoist Conversion	\$ 56,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 506,720
CP Homestead FS Buildings Replacement	\$ 35,698	\$ -	\$ -	\$ 5,525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,560,698
CP Miami FS Modernization	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
CP S169 Relocation - Planning and Design	\$ 67,425	\$ -	\$ -	\$ 5,585,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,653,317
CP S2,S3,S4,S7,S8 Monitor Panel Updates	\$ 10,264	\$ -	\$ -	\$ 3,061,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,256
CP Underground Storage Tank Replacements	\$ 40,315	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,040,315
G-370 & G-372 Trash Rk/Fuel Farm Refurbs	\$ 58,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 358,284
RS G-6A Auxiliary PS & S-6 Refurbishment	\$ 153,139	\$ -	\$ -	\$ 1,612,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,765,889
S-193 Navigation Lock Gate Replacement	\$ 83,446	\$ -	\$ -	\$ -	\$ -	\$ 348,857	\$ -	\$ -	\$ -	\$ 432,303
S2, S3, S4 Pump Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
S27 Struct Resil Impv & Fwd PMP Stat1253	\$ 23,516	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,023,516
S29 Fwd PmpStat(1253)	\$ 14,945	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,014,945
	\$ 838,458	\$ -	\$ -	\$ 126,335,634	\$ -	\$ 848,857	\$ 9,130,000	\$ -	\$ -	\$ 137,152,949

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - Structure & Pump Station Maintenance (\$9.6 million), which includes:
 - Structure Inspection Program/Structure Maintenance for C&SF and STA's (\$6.7 million)
 - Pump Station Maintenance for C&SF and STA's (\$2.9 million)
 - Maintenance/Mowing of Canals/Levees (\$4.5 million)
 - SCADA Stillingwell and Platform replacements & Telemetry Maintenance (\$3.1 million)
 - Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$2.4 million)
 - Communication and Control – Tower Repairs (\$350,000)

IV. PROGRAM ALLOCATIONS

- Operating Expenses:
 - C&SF & STA Movement of Water/Pumping Operations (\$18.6 million)
 - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$15.7 million)
 - Maintenance of Canals/Levees/Tree Management (\$11.1 million), which includes:
 - C-40, C-23, C-24 and C-25 Canal Bank Stabilization (\$3 million)
 - C&SF and STA Mowing for Canals and Levees (\$2.8 million)
 - C&SF and STA Tree Management (\$2.4 million)
 - C&SF and STA Canal and Levee Maintenance (\$1.6 million)
 - BCB Canal Improvements (\$500,000)
 - Dredge and Bank Stabilization Program (\$400,000)
 - BCB Corkscrew Canal Headwater Improvements (\$350,000)
 - C&SF & STA Structure & Pump Station Maintenance/Modification (\$13.7 million)
 - S-7 Pump Station Refurbishment (\$4 million)
 - Telemetry & Electronics Maintenance (\$1.9 million)
 - Maintenance of the C&SF and STA Structure Operations (\$1.7 million)
 - Operations & Maintenance Program Support (\$1 million)
 - C&SF and STA Contamination Assessments (\$593,578)
- Operating Capital Outlay:
 - Levee/Canal Maintenance (\$6.1 million), which includes:
 - Funding for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General's Audit Report (\$6.1 million).
 - C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$3.6 million), which includes:
 - Funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General's Audit Report & New Works coming online (\$2.4 million)
 - BCB Upper Faka Union Replacement and Golden Gate #5 Replacement (\$800,000)

IV. PROGRAM ALLOCATIONS

- G-409 Pump Repower (\$400,000)
- O&M Program Support for one-time funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General's Audit Report (\$986,613).
- Communication & Control for the Picayune Strand Command & Control Center (\$595,000)
- O&M Facility Construction (\$546,760)
- Fixed Capital Outlay:
 - District Resiliency Match & Projects - Pump Stations S-27& S-29 (\$70.7 million)
 - BCB Gordon River and Palm River Structure Replacements (\$10.4 million)
 - North Shore Pump Station Upgrades (\$2.3 million)
 - G-539 Pump Replacement (\$2 million)
 - Telemetry Maintenance WCA 2 SCADA Stillingwells (\$2 million)
 - Pump Station Modification (\$1.7 million), which includes the G-370 & G-372 Pump Overhaul (STA)
 - O&M Facility Construction – Ft. Lauderdale Field Station Modifications (\$250,000)
- Interagency Expenditures:
 - Structure & Levee Maintenance (\$20,000)
- Fund Balance – Emergency Response:
 - Economic Stabilization Fund (\$59 million): With our core mission of flood control and the importance of being able to provide for emergency response, the District is exposed to risks that could potentially limit and/or divert resources from other core missions, thereby reducing the level of service provided to its constituents. The purpose of these Fund Balances is to set aside funding to address unforeseen and unexpected events and emergencies and to meet unforeseen demand in service delivery costs or unexpected expenditures related to flood control and emergency response. These funds are included in the District budget each year in the Fund Balance category.

The utilization of the Economic Stabilization Fund is limited to the following circumstances:

- When a state of emergency is declared by the Governor of Florida or the President of the United States,
- The Governing Board determines through a resolution that an emergency or other circumstance has arisen,

IV. PROGRAM ALLOCATIONS

- The emergency or unanticipated need directly impacts the citizens and/or environment within District boundaries, or
- Structural emergencies for which remedial action cannot wait until the next fiscal year. The Economic Stabilization Fund shall not be appropriated for recurring expenditures or other expenditures that can be addressed through the normal budgeting process.

Items funded with Fund Balance include: BCB Communications Tower (\$3 million), BCB Heavy Equipment and ROW Surveys (\$284,774), and the Operational Costs for Dade-Broward Levee Structure (\$19,427).

IV. PROGRAM ALLOCATIONS

3.3 Facilities - The operation and maintenance of District support and administrative facilities.

District Description

The operation and maintenance of District support and administrative facilities. This activity includes management and maintenance of both owned and leased administrative buildings for the purposes of operating and maintaining District lands and works. Included in these services is maintenance of the work environment and space management. The mission is to provide expertly managed facilities and the delivery of timely, cost-effective services, supplies and solutions that enhance accountability and support the accomplishment of the agency's mission.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.3 - Facilities

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 885,360	\$ 854,505	\$ 769,007	\$ 816,710	\$ 912,140	\$ 95,430	11.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 81,393	\$ 98,121	\$ 115,724	\$ 2,823,200	\$ 2,074,197	\$ (749,003)	-26.5%
Operating Expenses	\$ 3,116,596	\$ 3,370,776	\$ 3,544,877	\$ 3,357,161	\$ 3,921,500	\$ 564,339	16.8%
Operating Capital Outlay	\$ -	\$ 180,587	\$ 37,588	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 252,483	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 187,684	\$ 231,074	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,335,832	\$ 4,691,673	\$ 4,698,270	\$ 6,997,071	\$ 6,907,837	\$ (89,234)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 6,907,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,907,837

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 912,140	\$ -	\$ 912,140
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,074,197	\$ -	\$ 2,074,197
Operating Expenses	\$ 3,921,500	\$ -	\$ 3,921,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,907,837	\$ -	\$ 6,907,837

Changes and Trends

This activity reflects a continued level of service over the five-year period. The decrease in Fixed Capital Outlay from Fiscal Year 2020-21 is due to a shift to maintenance of the headquarters aging facilities. The increase in Operating Capital Outlay in Fiscal Year 2021-22 is due to a one-time major repair. The increase in Operating Expense is for preventive maintenance and operational plan increases during the period from Fiscal Year 2020-21 and Fiscal Year 2022-23 due to a backlog of maintenance projects. The Debt expense in Fiscal Year 2021-22 is due to the implementation of GASB #87 for leases.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$6.9 million, a 1.3 percent (\$89,234) decrease from the Fiscal Year 2023-24 Adopted Budget of \$7.0 million. There is a 26.5 percent (\$749,003) decrease in Contracted Services due to one-time funding for catch up on general services project backlog. There is an 11.7 percent increase (\$95,430) in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. The 16.8 percent (\$564,339) increase in Operating Expenses is due to increasing maintenance costs, and increased lease and utilities costs.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$912,140)
- Contracted Services:
 - Preventative Maintenance & Operational Plan (\$2.1 million), which includes:
 - General Services project backlog (\$1.9 million)
 - Reconfiguration and installation services (\$130,000)
- Operating Expenses:
 - Preventative Maintenance & Operational Plan (\$3.9 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance and exterior grounds maintenance (\$1.6 million)
 - Utilities (\$1.2 million)
 - Janitorial services (\$456,145)
 - Building lease payments for the service centers and hanger / office (\$357,319)

There are no items funded with Fund Balance.

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

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. This activity includes management of invasive exotic and aquatic vegetation within Florida sovereign submerged lands (including lakes, rivers, and wetlands) and District properties including canals, lakes, and rights-of-way of the Central and Southern Florida Flood Control Project, STAs, and conservation and project lands. This maintenance is accomplished through in-house and contracted herbicidal, mechanical, and biological control methods. This activity works primarily to ensure conveyance capacity within canals and water bodies and provides for the continued surveillance of water bodies and lands for early detection and control of invasive plants.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

3.4 - Invasive Plant Control

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 3,888,100	\$ 4,037,478	\$ 4,370,779	\$ 4,364,125	\$ 4,554,683	\$ 190,558	4.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 690,788	\$ 650,684	\$ 421,464	\$ 5,646,225	\$ 5,645,953	\$ (2,272)	0.0%
Operating Expenses	\$ 24,715,154	\$ 23,508,473	\$ 26,507,355	\$ 34,971,388	\$ 36,645,305	\$ 1,673,917	4.8%
Operating Capital Outlay	\$ 200,510	\$ 57,884	\$ 131,818	\$ 207,368	\$ 2,500	\$ (204,868)	-98.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 251,897	\$ 100,439	\$ 150,271	\$ 470,408	\$ 808,881	\$ 338,473	72.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 29,746,449	\$ 28,354,958	\$ 31,581,687	\$ 45,661,514	\$ 47,657,322	\$ 1,995,808	4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 26,304,911	\$ 4,844,893	\$ -	\$ -	\$ 9,807,077	\$ 6,700,441	\$ 47,657,322

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,554,683	\$ -	\$ 4,554,683
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,645,953	\$ -	\$ 5,645,953
Operating Expenses	\$ 31,838,265	\$ 4,807,040	\$ 36,645,305
Operating Capital Outlay	\$ 2,500	\$ -	\$ 2,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 470,408	\$ 338,473	\$ 808,881
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 42,511,809	\$ 5,145,513	\$ 47,657,322

IV. PROGRAM ALLOCATIONS

Changes and Trends

Vegetation management operations have historically been outsourced for all conservation land management activities and conducted in-house by field station staff for all C&SF project works. Over time, as Everglades Construction Project (ECP) components have come online, field station staff that support the C&SF works invasive plant control have been increasingly re-directed to assist with the operations of the ECP Stormwater Treatment Areas, resulting in more outsourcing of invasive plant control activities. As more New Works come online, there should be corresponding net increases in required vegetation management operations. The District continues to receive support in state funding from Florida Fish and Wildlife Conservation Commission (FWC) Bureau of Invasive Plant Management for aquatic plant management activities in sovereign waters and for upland exotic management on conservation lands managed by the District's Vegetation Management Section.

Between Fiscal Year 2020-21 and Fiscal Year 2022-23 Operating Expenses increased due to the Loxahatchee Refuge increased Intergovernmental Funding.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$47.7 million, a 4.4 percent (\$2.0 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$45.7 million. This is primarily due to an increase of 4.8 percent (\$1.7 million) increase in Operating Expenses for additional aquatic and exotic plant control in the STA's and land management expenses, a 72.0 percent (\$338,473) increase in Interagency Expenditures for a USACE Grant for HAB Innovative Technology for Blue Green Algae Response, and a 4.4 percent (\$190,558) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. This is partially offset by a 98.8 percent (\$204,868) decrease in Operating Capital Outlay due to a one-time New Works equipment purchase in Fiscal Year 2022-23, and a 0.0 percent (\$2,272) decrease in Contractual Services for maintenance.

The District continues to use wetlands mitigation and lease revenues to support exotic plant control.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.6 million)
- Contracted Services:
 - Exotic Plant Control (\$3.8 million)
 - Aquatic Plant Control (\$1.6 million)
 - Contracted Land Management Services (\$210,750)
- Operating Expenses:
 - Exotic Plant Control (\$23.6 million), which includes:
 - New Works for BBCW, 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, IRLS Components, Lake Okeechobee Watershed Restoration, and Picayune Strand (\$8.8 million).

IV. PROGRAM ALLOCATIONS

- Lygodium and Melaleuca treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6 million)
- Aquatic Plant Control and Aquatic Plant Control / LTP STA O&M (\$7.8 million)
- Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.1 million)
- Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.1 million)
- Contracted Land Management Services (\$766,000)
- Biocontrol Exotic Plant (\$708,786)
- Blue Green Algae Response (\$500,000)
- Operating Capital Outlay:
 - Aquatic Plant Control (\$2,500)
- Interagency Expenditures:
 - Biocontrol Exotic Plant (\$300,000)
 - Aquatic Plant Control (\$110,408)
 - Terrestrial Plant Control (\$60,000)
 - Blue –Green Algae Response (\$338,473)

Items funded with Fund Balance include: Land Management (Lease Revenue and Release of Reservations Revenue) for Aquatic and Exotic plant control (\$3.3 million), and Wetland Mitigation for Land Management (\$1.5 million).

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

The activities include emergency management, security, field station support, and compliance with permits issued by the federal and state regulatory agencies for District restoration projects (including wetland mitigation monitoring, water quality monitoring and reporting, planning and administrative support of release of reservations, right-of-way's permitting and enforcement for both STAs and C&SF projects). Use of District lands is authorized through a leasing process or through issuance of a right-of-way occupancy permit. This protects the District's proprietary interest on canal and levee rights-of-way.

The role of the District Right of Way function is to protect the District's ability to utilize the "Works of the District" for the purposes for which they were acquired, while providing for other appropriate compatible public and private uses. Generally, the "Works of the District" include: the canal and levee rights-of-way of the Central and Southern Florida Flood Control Project, the canals and other works of the Big Cypress Basin, and other canals and rights-of-way in which the District has acquired a property interest such as the Everglades Construction Project, Stormwater Treatment Areas and Comprehensive Everglades Restoration Plan.

The mission of the District's Emergency Management Program is to prevent or minimize, prepare for, respond to, and recover from emergencies or disasters that threaten life or property within the boundaries of the South Florida Water Management District. These activities ensure that the District can accomplish its mission during adverse conditions.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,228,307	\$ 4,317,637	\$ 4,691,737	\$ 5,377,481	\$ 5,666,436	\$ 288,955	5.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 120,751	\$ 201,261	\$ 299,331	\$ 757,421	\$ 598,081	\$ (159,340)	-21.0%
Operating Expenses	\$ 494,701	\$ 587,787	\$ 717,517	\$ 756,018	\$ 944,426	\$ 188,408	24.9%
Operating Capital Outlay	\$ 586,284	\$ 117,477	\$ 269,188	\$ 33,500	\$ 33,500	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 12,402	\$ 12,402	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ 176,264	\$ 66,134	\$ 95,542	\$ 120,000	\$ 121,320	\$ 1,320	1.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,606,307	\$ 5,290,296	\$ 6,073,315	\$ 7,056,822	\$ 7,376,165	\$ 319,343	4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 7,376,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,376,165

⊕ OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,666,436	\$ -	\$ 5,666,436
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 593,081	\$ 5,000	\$ 598,081
Operating Expenses	\$ 830,410	\$ 114,016	\$ 944,426
Operating Capital Outlay	\$ 33,500	\$ -	\$ 33,500
Fixed Capital Outlay	\$ 12,402	\$ -	\$ 12,402
Interagency Expenditures (Cooperative Funding)	\$ 121,320	\$ -	\$ 121,320
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 7,257,149	\$ 119,016	\$ 7,376,165

Changes and Trends

Over the past few years, this activity has increased due to New Works for infrastructure coming online. Salaries and Benefits have increased from Fiscal Year 2020-21 with an increase in New Works coming online. Operating Capital Outlay has decreased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to one-time laboratory, radio, and other field expenses connected with New Works in Fiscal Year 2020-21. Contractual Services increased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to contracts for fish collection and analysis.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$7.4 million, a 4.5 percent (\$319,343) increase from the Fiscal Year 2023-24 Adopted Budget of \$7.1 million. This activity has a 5.4 percent (\$288,955) increase in Salaries and Benefits is due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. There is also a 24.9 percent (\$188,408) increase in Operating Expenses for security hardware and services, and a 1.1 percent (\$1,320) increase in Interagency Expenditures for lab contracts. These increases are partially offset by a 21.0 percent (\$159,340) decrease in Contractual Services for right-of-way FPL support as the contract term has been completed.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$5.7 million)
- Contracted Services:
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$558,294)
 - Permitting (\$5,350)
 - Safety Management (\$34,437)
- Operating Expenses:
 - Security and Safety Management (\$758,591)
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$185,835)
- Operating Capital Outlay:
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance for replacement of field equipment (\$24,000)
 - Security Management Security Equipment (\$9,500)
- Interagency Expenditures:
 - STA Compliance (\$121,320)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

3.6 Fleet Services - This activity includes fleet services support to all District programs and projects.

District Description

This activity includes fleet services support to all District programs and projects. Management and maintenance of the District's fleet of motor vehicles and watercraft are included in this activity. The District's fleet includes automobiles, light trucks, medium and heavy trucks, construction equipment (i.e., cranes, excavators, bulldozers, etc.), marine equipment (e.g., boats, airboats, boat engines, etc.), trailers, tractors, mowers and small utility and all-terrain vehicles.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.6 - Fleet Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 3,117,832	\$ 3,261,937	\$ 3,321,664	\$ 3,453,883	\$ 3,591,539	\$ 137,656	4.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 4,497,990	\$ 5,499,209	\$ 5,693,014	\$ 4,859,111	\$ 4,936,386	\$ 77,275	1.6%
Operating Capital Outlay	\$ 112,134	\$ 261,389	\$ 56,848	\$ 157,500	\$ -	\$ (157,500)	100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 106	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 7,727,956	\$ 9,022,641	\$ 9,071,526	\$ 8,470,494	\$ 8,527,925	\$ 57,431	0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 8,527,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,527,925

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,591,539	\$ -	\$ 3,591,539
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,936,386	\$ -	\$ 4,936,386
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 8,527,925	\$ -	\$ 8,527,925

Changes and Trends

This activity represents a continued level of service budget. From Fiscal Year 2020-21 to Fiscal Year 2022-23, the District has worked to capture our expenditures more accurately in Fleet Services thus showing the increase in expenditures over that timeframe. The past five years reflect the consolidation of a previously decentralized spending pattern providing a better financial trend for evaluation. Operating Expenses have increased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to the centralization of previously decentralized Fleet Activities and rising costs for maintenance.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$8.5 million, a 0.7 percent (\$57,431) increase from the Fiscal Year 2023-24 Adopted Budget of \$8.5 million. There is a 4.0 percent (\$137,656) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. There is also a 1.6 percent (\$77,275) increase in Operating Expenses for project fleet repairs. There is a 100 percent (\$157,500) decrease in

IV. PROGRAM ALLOCATIONS

Operating Capital Outlay for Levee Maintenance – Fleet for the Fiscal Year 2022-23 for one-time addition of heavy equipment replacements.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$3.6 million)
- Operating Expenses:
 - Levee Maintenance Fleet – (\$1,006,179), which includes:
 - Fleet vehicle fuel and oil (\$362,036)
 - Fleet parts and supplies (\$367,329)
 - Vehicle Maintenance & Repair (\$269,664)
 - Automotive - Departments Outside O&M (\$816,377), which includes:
 - Vehicle Fuel Card Consumed (\$346,000)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$137,741)
 - Maintenance and Repair – Vehicles (72,691)
 - Structure Maintenance Fleet – (\$533,516), which includes:
 - Vehicle Maintenance & Repair (\$147,079)
 - Fleet Parts & Supplies (\$186,463)
 - Inventory Other Fuels - \$227,649
 - Pumping Operations Fleet – (\$377,126), which includes:
 - Fleet vehicle fuel and oil (\$170,312)
 - Fleet Parts and Supplies (\$69,167)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$50,262)
 - Aquatic Plant Control – Fleet (\$355,617), which includes:
 - Fleet parts and supplies (\$146,617)
 - Fleet vehicle fuel and oil (\$136,454)
 - Vehicle Maintenance & Repair (\$72,546)
 - Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:

IV. PROGRAM ALLOCATIONS

- Fleet vehicle fuel and oil (\$131,175)
- Fleet parts and supplies (\$120,092)
- Maintenance & Repair – Vehicles (\$98,513)
- LTP STA O&M - Levee Maintenance - Fleet (\$211,385), which includes:
 - Fleet parts and supplies (\$101,317)
 - Fleet vehicle fuel and oil (\$70,488)
 - Maintenance and Repair – Vehicles (\$38,820)
- LTP STA O&M – Pump Station Maintenance - Fleet (\$199,428), which includes:
 - Fleet vehicle fuel and oil (\$130,397)
 - Fleet parts and supplies (\$50,999)
 - Maintenance and Repair – Vehicles (\$16,332)
- Pump Station Maintenance - Fleet (\$196,653), which includes:
 - Fleet vehicle fuel and oil (\$87,555)
 - Maintenance and Repair – Vehicles (\$63,510)
 - Fleet parts and supplies (\$44,588)
- O&M Fleet Overhead (\$155,552), which includes:
 - Fleet vehicle fuel and oil (\$37,071)
 - Tools and Equipment (\$20,530)
 - Fleet parts and supplies (\$93,421)
- Telemetry Maintenance - Fleet (\$143,258), which includes:
 - Fleet vehicle fuel and oil (\$78,464)
 - Fleet parts and supplies (\$47,755)
 - Vehicle Maintenance & Repair (\$17,039)
- Construction - Fleet (\$91,951), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$30,901)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development that support the Operations and Maintenance program and related activities.

Information technology items (salaries, contractors, hardware and software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.7 - Technology and Information Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 5,270,580	\$ 4,924,583	\$ 5,391,023	\$ 6,344,440	\$ 6,175,118	\$ (169,322)	-2.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 841,159	\$ 886,401	\$ 611,816	\$ 9,830,564	\$ 9,897,564	\$ 67,000	0.7%
Operating Expenses	\$ 4,118,167	\$ 3,823,276	\$ 3,516,481	\$ 3,523,251	\$ 3,456,251	\$ (67,000)	-1.9%
Operating Capital Outlay	\$ 26,455	\$ 141,488	\$ 88,954	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 143,424	\$ 143,424	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 10,256,361	\$ 9,919,172	\$ 9,751,698	\$ 19,698,255	\$ 19,528,933	\$ (169,322)	-0.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 19,528,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,528,933

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,175,118	\$ -	\$ 6,175,118
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 9,897,564	\$ -	\$ 9,897,564
Operating Expenses	\$ 3,456,251	\$ -	\$ 3,456,251
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 19,528,933	\$ -	\$ 19,528,933

Changes and Trends

This activity represents a continued level of service. Operating Capital Outlay increased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to computer hardware for technology infrastructure upgrades and end of life network component replacements that have not recently been budgeted. Operating Expense decreased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to decreases in desktop/laptop computer replacement that were completed.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$19.5 million, a 0.9 percent (\$169,322) decrease from the Fiscal Year 2023-24 Adopted Budget of \$19.7 million. There is a 0.7 percent (\$67,000) increase in Contracted Services for Information Technology consulting services. These increases are offset by a 1.9 percent (\$67,000) decrease in Operating Expenses due to a reduction in desktop/laptop computer replacements and a 2.7 percent (\$169,322) decrease in Salaries and Benefits which reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 and decreases in new hires salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$6.2 million)
- Contracted Services:
 - O&M IT Support (\$9.9 million), which includes:
 - Information Technology recurring expenses (\$9.2 million)
 - Computer consulting services for enterprise resource support and IT security (\$538,879)
 - Copier/printer lease (\$162,480)
 - Microwave tower services (\$45,000)
- Operating Expenses:
 - O&M IT Support (\$3.5 million), which includes:
 - Software maintenance (\$2.3 million)
 - Desktop computer / monitor replacements (\$444,000)
 - Communication service (\$350,344)
 - Hardware maintenance (\$215,099)
 - Microwave Equipment Repairs (\$78,660)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 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 and 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.

Water Use Bureau staff established a Public Water Supply Task Force where client relationship managers have been assigned to utilities in various geographic areas. These employees continue building relationships by working very closely with the utility to get them fully in compliance in a positive and collaborative manner. The level of Public Water Supply utility compliance continues to increase since implementation of this effort.

The ongoing Environmental Resource and Surface Water Permitting activity produces technical evaluation of proposed stormwater water management systems at a continued level of service to ensure water quantity, water quality, and environmental criteria are met. All permit applications must be processed within statutorily established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized works, including the activities listed above, are all ongoing efforts.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.0 Regulation

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 14,003,642	\$ 14,605,455	\$ 15,278,540	\$ 16,757,381	\$ 18,833,225	\$ 75,844	0.4%
Other Personal Services	\$ 60,510	\$ 43,586	\$ 48,847	\$ 63,466	\$ 63,466	\$ -	0.0%
Contracted Services	\$ 237,541	\$ 235,083	\$ 202,429	\$ 377,495	\$ 377,495	\$ -	0.0%
Operating Expenses	\$ 1,355,899	\$ 1,406,400	\$ 1,399,940	\$ 5,197,365	\$ 5,229,665	\$ 32,300	0.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 51,157	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 15,663,532	\$ 16,290,524	\$ 16,980,913	\$ 24,395,707	\$ 24,503,851	\$ 108,144	0.4%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 18,833,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,833,225
Other Personal Services	\$ 63,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,466
Contracted Services	\$ 377,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377,495
Operating Expenses	\$ 5,229,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,229,665
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 24,503,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,503,851

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	163	\$ 12,666,875	\$ 18,833,225	\$ -	\$ 18,833,225
Other Personal Services	2	\$ 63,466	\$ 63,466	\$ -	\$ 63,466
Contracted Services	-	\$ -	\$ 363,325	\$ 14,170	\$ 377,495
Operating Expenses			\$ 1,362,624	\$ 3,867,041	\$ 5,229,665
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 20,622,640	\$ 3,881,211	\$ 24,503,851

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	163	163	163	163	163	-	0.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	2	2	2	2	2	-	0.0%
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	165	165	165	165	165	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)				163	24,395,707	
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits		(215,382)			(215,382)	
1	Decrease in Total Salaries and Wages					Decrease reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24, and decreases in new hires salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services					-	
Contracted Services					-	
Operating Expenses					-	
Operating Capital Outlay					-	
Fixed Capital Outlay					-	
Interagency Expenditures (Cooperative Funding)					-	
Debt					-	
Reserves					-	
TOTAL REDUCTIONS			-		(215,382)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				291,226	
1	Increase in Total Fringe Benefits	291,226			Increase is due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				32,300	
2	Increase in Regulation Program Support	32,300			Increase in property insurance in support of flight operations for the regulatory program.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0	323,526	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2024-25			163	\$ 24,503,851	

IV. PROGRAM ALLOCATIONS

Changes and Trends

This program represents a continued level of service. The proposed funding level supports the review of an average of 480 water use permit applications; 605 environmental and surface water permit applications; and numerous compliance investigations per quarter. The program also stays current with construction certifications. Decreases in Contracted Services are from decreases in permitting support costs. Increase in Salaries and Benefits is due to cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$24.5 million, a 0.4 percent (\$108,144) increase from the Fiscal Year 2023-24 Adopted Budget of \$24.4 million. This increase is due primarily to a 0.4 percent (\$75,844) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes and a 0.6 percent (\$32,300) increase in Operating Expenses due to an increase in property insurance.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$18.8 million) (163 FTEs)
- Other Personal Services (2 OPS):
 - Water Use Permitting contractor support for permit administration (\$31,733)
 - Environmental Resource and Water Use Permitting contract support for permit application processing (\$31,733)
- Contracted Services:
 - Water Use Permitting for publishing legal notices of receipt of application for individual consumptive use permits (\$52,000)
 - Environmental Resource Permitting (\$129,558), which includes:
 - Scanning, Bank Fee and Advertising Services (\$116,558)
 - Contract Pilot Services (\$13,000)
 - Regulation IT Support (\$173,205), which includes:
 - Computer consulting services (\$104,200)
 - Copier/printer leases (\$44,005)
 - Network Cabling (\$25,000)
- Operating Expenses:
 - Environmental Resource Permitting (\$385,235), which includes:
 - Aircraft fuel, hangar rental, and annual maintenance costs for routine compliance flights for staff to do aerial inspections to determine the start of construction to permitted sites, monitor the construction of surface water management systems, and locate any sites that are doing work without the appropriate permits in place.

IV. PROGRAM ALLOCATIONS

Wetland and natural preserve areas are also inspected to detect if any changes or impacts have occurred (\$229,473).

- Credit Card Processing and County Recording Fees for permit application payment (\$136,380)
- Office supplies, travel and postage (\$19,382)
- Regulation Program Support for self-insurance programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$3.9 million).
- Regulation IT Support (\$932,022), which includes:
 - IT Software maintenance (\$764,881)
 - IT Hardware maintenance (\$58,257)
 - Telecommunications Services (\$108,884)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

Consumptive use permitting is a state-mandated activity assigned to the water management districts. The objective of this activity is to ensure safe, efficient, equitable, and reliable development and utilization of the state's water resources. This includes the review, issuance, renewal, and enforcement of water use permits. The major components are to review and to prepare recommendations for permit applications for all consumptive uses of water within the District boundaries; and complete post-permit compliance reviews of priority projects based on staffing resources.

This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, Coastal Zone Management support, automation and administrative support, and rulemaking to update consumptive use permit rules to implement the regulatory recommendations of the District's regional water supply plans.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.1 - Consumptive Use Permitting

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,946,310	\$ 3,795,488	\$ 3,899,003	\$ 5,861,370	\$ 6,123,914	\$ 262,544	4.5%
Other Personal Services	\$ 25,837	\$ 26,814	\$ 22,619	\$ 31,733	\$ 31,733	\$ -	0.0%
Contracted Services	\$ 42,850	\$ 54,536	\$ 51,320	\$ 52,000	\$ 52,000	\$ -	0.0%
Operating Expenses	\$ 528	\$ 5,024	\$ 741	\$ 2,632	\$ 2,632	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,015,525	\$ 3,881,922	\$ 3,973,682	\$ 5,947,735	\$ 6,210,279	\$ 262,544	4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 6,210,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,210,279

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,123,914	\$ -	\$ 6,123,914
Other Personal Services	\$ 31,733	\$ -	\$ 31,733
Contracted Services	\$ 52,000	\$ -	\$ 52,000
Operating Expenses	\$ 2,632	\$ -	\$ 2,632
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,210,279	\$ -	\$ 6,210,279

Changes and Trends

The proposed funding level supports the review of an average of 480 water use permit applications and numerous related compliance investigations per quarter. Contracted Services such as advertising have increased as the number of average permits reviewed trends upward in conjunction with inflation. The District is required to advertise all applications for individual water use permits. The Water Use Bureau initiated and continues to implement the Public Water Supply Task Force. The Task Force is comprised of water use compliance analysts with the objective of collaborating with Public Water Supply permittees by encouraging involvement and open dialogue on Public Water Supply compliance issues. The increase in Operating Expenses from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to conference registrations for on-line

IV. PROGRAM ALLOCATIONS

webinars for required training. An increase in Salaries and Benefits is due to cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes offset by staffing vacancies

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$6.2 million, a 4.4 percent (\$262,544) increase from the Fiscal Year 2023-24 Adopted Budget of \$5.9 million due to a 4.5 percent (\$262,544) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$6.1 million)
- Other Personal Services:
 - Water Use Permitting contractor support for the permit administration effort (\$31,733)
- Contracted Services:
 - Water Use Permitting for publishing legal notice of receipt of application for individual consumptive use permits (\$52,000)
- Operating Expenses:
 - Small tools (\$225)
 - Business Travel (\$2,407)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

There is no funding for this activity, although there is regulatory authority in consumptive use permitting for these activities, if needed, not delegated to other agencies. Well Construction Permits ensure that wells are built by licensed water well contractors and conform to water well construction permit standards. Unless exempt, a well construction permit must be obtained from the District or an agency delegated by the District prior to the construction, repair, modification, or abandonment of any water well, test well or monitor well within the District's jurisdiction. A consumptive use permit may be required before the well construction permit can be issued. The District regulates the location, construction, repair, and abandonment of water wells in Monroe and Charlotte Counties, and for wells larger than 12 inches in diameter in Broward County. The District has delegated the location construction, repair, and abandonment of water wells in its remaining counties to their respective health departments or other delegated agencies. The dates when these agreements were signed between the District and the Health Departments or other delegated agencies are listed in Chapter 40E-3 and provided below:

- Hendry – April 18, 2005
- Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
- Broward – June 8, 2005
- Miami-Dade – August 10, 2005
- City of Cape Coral – August 10, 2005
- Lee – September 13, 2005
- Highlands, Okeechobee, Martin, St. Lucie – May 13, 2010

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

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 state-mandated activity involves the review, issuance, compliance, and enforcement of Environmental Resource Permits (ERP). The objective is to ensure that land development projects and wetland dredge and fill activities do not cause adverse environmental, water quality, or water quantity impacts, and to take necessary compliance action when permit requirements are not met. This activity includes technical review and evaluation of construction plans for proposed development activities, field inspection of project sites requesting permits or wetland determinations, compliance review of project sites, preparation of technical staff reports, and review of Sovereign Submerged Lands authorizations associated with Environmental Resource Permits. This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, site certifications, coastal zone consistency reviews, and automation support. This ongoing activity produces technical evaluations of proposed stormwater management systems at a continued level of service to ensure compliance with water quantity, water quality, and environmental criteria. All permit applications must be processed within established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized works, including the activities listed above, are all ongoing efforts.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 7,864,503	\$ 8,484,014	\$ 9,034,315	\$ 9,439,407	\$ 9,848,616	\$ 409,209	4.3%
Other Personal Services	\$ 34,673	\$ 16,772	\$ 26,228	\$ 31,733	\$ 31,733	\$ -	0.0%
Contracted Services	\$ 9,383	\$ 15,070	\$ 46,035	\$ 129,558	\$ 129,558	\$ -	0.0%
Operating Expenses	\$ 222,230	\$ 447,558	\$ 367,193	\$ 385,235	\$ 385,235	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 51,157	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 8,130,789	\$ 8,963,414	\$ 9,524,928	\$ 9,865,933	\$ 10,395,142	\$ 409,209	4.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 10,395,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,395,142

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,848,616	\$ -	\$ 9,848,616
Other Personal Services	\$ 31,733	\$ -	\$ 31,733
Contracted Services	\$ 129,558	\$ -	\$ 129,558
Operating Expenses	\$ 385,235	\$ -	\$ 385,235
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,395,142	\$ -	\$ 10,395,142

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Fiscal Year 2024-25 Preliminary Budget represents a continued and consistent level of service. The proposed funding level supports the review of an average of 605 permit applications and numerous compliance investigations per quarter and staying current with construction certifications. Contracted Services increased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to increased regulatory permitting support. The decrease in Other Personal Services from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to contractual increases in these services combined with variances in usage, the increase in Salaries & Benefits from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$10.4 million, a 4.1 percent (\$409,209) increase from the Fiscal Year 2023-24 Adopted Budget of \$10.0 million. The increase is due to a 4.3 percent (\$409,209) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$9.9 million)
- Contracted Services:
 - Scanning, Bank Fee and Advertising Services (\$116,558)
 - Pilot Services (\$13,000)
- Operating Expenses:
 - Environmental Resource Permitting (\$385,235), which includes:
 - Aircraft fuel, hangar rental, and annual maintenance costs for routine compliance flights for staff to do aerial inspections to determine the start of construction to permitted sites, monitor the construction of surface water management systems, and locate any sites that are doing work without the appropriate permits in place. Wetland and natural preserve areas are also inspected to detect if any changes or impacts have occurred (\$229,473).
 - Credit Card Processing and County Recording Fees for permit application payment (\$136,380)
 - Office supplies, travel and postage (\$19,382)
- Other Personal Services:
 - Environmental Resource Permitting contract support for application processing (\$31,733)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

This category is intended to include other District regulatory programs and activities not otherwise described in Activities 4.1 through 4.3, which is the overall management and administrative support for all regulation activities described under Program 4.0.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 367,088	\$ 574,175	\$ 573,485	\$ 1,327,123	\$ 697,016	\$ (630,107)	-47.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 4,240	\$ 21,664	\$ 15,613	\$ 22,732	\$ 22,732	\$ -	0.0%
Operating Expenses	\$ 18,626	\$ 12,495	\$ 31,424	\$ 3,877,476	\$ 3,909,776	\$ 32,300	0.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 389,954	\$ 608,334	\$ 620,522	\$ 5,227,331	\$ 4,629,524	\$ (597,807)	-11.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 4,629,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,629,524

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 697,016	\$ -	\$ 697,016
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 8,562	\$ 14,170	\$ 22,732
Operating Expenses	\$ 42,735	\$ 3,867,041	\$ 3,909,776
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 748,313	\$ 3,881,211	\$ 4,629,524

Changes and Trends

The increase in Salaries and Benefits between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to an increase in FRS Retirement Contributions and employer's share of FICA taxes and cost of living salary increases. The variance in Contracted Services between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to advertising expense, the variance in Operating Expenses between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to insurance expense, conference registrations and travel expense.

This activity is primarily the overall management and administrative support for all regulation activities described under category 4.0.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$4.6 million, an 11.4 percent (\$597,807) decrease from the Fiscal Year 2023-24 Adopted Budget of \$5.2 million. The decrease is due to a 47.5 percent (\$630,107) decrease in Salaries and Wages which reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 as well as decreases in new hires salaries commensurate with experience. These are partially offset by projected increases in the District's contribution to FRS

IV. PROGRAM ALLOCATIONS

and employer's share of FICA taxes. The decrease is partially offset by an 0.8 percent (\$32,300) increase in Operating Expenses for property insurance.

Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$697,016)
- Contracted Services:
 - Claims Handling and Fees & Physicals (\$22,732)
- Operating Expenses (\$3.9 million)
 - Medical, Dental & Vision Claims Paid (\$3.6 million)
 - Administrator Fees Paid (\$280,176)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

Information technology items (salaries, contractors, hardware and software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.5 - Technology and Information Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,831,741	\$ 1,751,778	\$ 1,771,737	\$ 2,129,481	\$ 2,163,679	\$ 34,198	1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 181,068	\$ 143,753	\$ 89,460	\$ 173,205	\$ 173,205	\$ -	0.0%
Operating Expenses	\$ 1,114,515	\$ 941,323	\$ 1,000,583	\$ 932,022	\$ 932,022	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,127,324	\$ 2,836,854	\$ 2,861,781	\$ 3,234,708	\$ 3,268,906	\$ 34,198	1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 3,268,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,268,906

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,163,679	\$ -	\$ 2,163,679
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 173,205	\$ -	\$ 173,205
Operating Expenses	\$ 932,022	\$ -	\$ 932,022
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,268,906	\$ -	\$ 3,268,906

Changes and Trends

This activity represents a continued level of service of the past five years. Contracted Services had a decrease from Fiscal Year 2020-21 to Fiscal Year 2022-23 for consulting services and application development as a Regulation software replacement module was completed. The decrease in Operating Expenses from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to utilities, computer parts, and supplies.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$3.3 million, a 1.1 percent (\$34,198) increase from the Fiscal Year 2023-24 Adopted Budget of \$3.2 million. The increase is due to a 1.6 percent (\$34,198) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.2 million)
- Contracted Services:
 - Copier/Printer Lease (\$44,005)
 - SAP and Security Consulting Services (\$129,200)
- Operating Expenses:
 - IT Software Maintenance (\$764,881)
 - Telecommunications Services (\$108,884)
 - IT Hardware Maintenance (\$58,257)

There are no items funded with Fund balance.

IV. PROGRAM ALLOCATIONS

Program 5.0 Outreach

This program includes all environmental education activities, such as water conservation campaigns and water resource 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 provides clear concise and consistent information regarding District missions, functions, programs, project, and other operational aspects. Environmental activities are designed to reach broad audiences to provide increased awareness of flood control and water management resource issues and other roles and responsibilities of the District among the more than 9 million residents in South Florida. The District works to leverage opportunities for earned (free) media and outreach through the creation and distribution of e-newsletters and via the District's website, which contains updated information about priority programs and water resource related issues.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.0 Outreach

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 1,134,957	\$ 1,199,558	\$ 1,218,710	\$ 1,345,195	\$ 1,353,450	\$ 8,255	0.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 7,752	\$ 4,019	\$ 2,804	\$ 30,100	\$ 30,100	\$ -	0.0%
Operating Expenses	\$ 48,134	\$ 59,197	\$ 75,509	\$ 56,795	\$ 56,795	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,190,843	\$ 1,262,774	\$ 1,296,823	\$ 1,432,090	\$ 1,440,345	\$ 8,255	0.6%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,353,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,353,450
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 30,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,100
Operating Expenses	\$ 56,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,795
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,440,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,440,345

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	10	\$ 919,972	\$ 1,353,450	\$ -	\$ 1,353,450
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 30,100	\$ -	\$ 30,100
Operating Expenses			\$ 56,795	\$ -	\$ 56,795
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 1,440,345	\$ -	\$ 1,440,345

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	10	10	10	10	10	-	0.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	10	10	10	10	10	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)				10	1,432,090	
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits		(14,355)			(14,355)	
1	Decrease in Total Salaries and Wages					Decrease reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24, and decreases in new hires salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services					-	
Contracted Services					-	
Operating Expenses					-	
Operating Capital Outlay					-	
Fixed Capital Outlay					-	
Interagency Expenditures (Cooperative Funding)					-	
Debt					-	
Reserves					-	
TOTAL REDUCTIONS			-		(14,355)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				22,610	
1	Increase in Total Fringe Benefits	22,610			Increase is due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				-	
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0	22,610	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2024-25			10	\$ 1,440,345	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The increase in Contracted Services between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to an increase in a legislative cooperative position. The increase in Operating Expense between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to increases in public engagement and video production expenses. Increases in Salaries and Benefits are due to cost-of-living increases, increases in FRS contributions and Employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$1.4 million, a 0.6 percent (\$8,255) increase from the Fiscal Year 2023-24 Adopted Budget of \$1.4 million. The variance is due to a 0.6 percent (\$8,255) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.4 million) (10 FTEs)
- Contracted Services:
 - Legislative Cooperative Position (\$27,000)
 - Public Information for media related services (\$3,100)
- Operating Expenses:
 - Public Information (\$52,295), which includes:
 - Media related equipment and Outreach services (\$35,675)
 - Membership dues, office supplies, training, and conferences (\$16,620)
 - Lobby Tools (\$4,500)

There are no items funded with Fund Balance.

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

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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.1 - Water Resource Education

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

5.2 Public Information - All public notices regarding water management district decision-making and Governing Board, basin 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

This outreach component is designed to reach broad audiences to provide increased awareness of flood control and water management resource issues and the roles and responsibilities of the District among the over 9 million residents in South Florida. This includes the development and distribution of publications, public service programming, public meetings, presentations, water resource education, media relations, social media, and content management of the agency website to provide clear, concise, and consistent information regarding District mission, structure, functions, programs, projects and other operational aspects. The District works to leverage opportunities for earned (free) media and outreach through the creation and distribution of e-newsletters and via the District's website, which contains updated information about priority programs and water resource related issues.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.2 - Public Information

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,134,957	\$ 1,199,558	\$ 1,202,431	\$ 1,345,195	\$ 1,353,450	\$ 8,255	0.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 7,752	\$ 4,019	\$ 2,604	\$ 3,100	\$ 3,100	\$ -	0.0%
Operating Expenses	\$ 40,434	\$ 57,853	\$ 61,690	\$ 52,295	\$ 52,295	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,183,143	\$ 1,261,430	\$ 1,266,725	\$ 1,400,590	\$ 1,408,845	\$ 8,255	0.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,408,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408,845

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,353,450	\$ -	\$ 1,353,450
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,100	\$ -	\$ 3,100
Operating Expenses	\$ 52,295	\$ -	\$ 52,295
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,408,845	\$ -	\$ 1,408,845

Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The decrease in Contracted Services between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to a decrease in outreach activities. The increase in Operating Expense between Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to increases in public engagement and video production expenses. Increases in Salaries and Benefits are due to cost-of-living increases, increases in FRS contributions and Employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variance

The Fiscal Year 2024-25 Preliminary Budget of \$1.4 million is a 0.6 percent (\$8,255) increase from the Fiscal Year 2023-24 Adopted Budget of \$1.4 million. The variance is due to a 0.6 percent (\$8,255) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.4 million)
- Contracted Services:
 - Public Information for media related services (\$3,100)
- Operating Expenses:
 - Public Information (\$52,295), which includes:
 - Media related equipment and Outreach services (\$35,675)
 - Membership dues, office supplies, training, and conferences (\$16,620)

There are no items funded with Fund Balance.

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.

District Description

Proposed 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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.3 - Public Relations

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last 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 s. 11.045, Florida Statutes) For purposes of the standard budget reporting format, this definition includes Federal legislative action or non-action.

District Description

This outreach component provides information and support to state and federal elected and appointed officials and staff regarding water management initiatives and priorities. It includes the District's federal legislative program, which works with congressional members and staff, as well as the District's state legislative program, which works with the Florida Legislature, its committees, and off-session coordination with legislatively appointed committees and delegations.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.4 - Cabinet & Legislative Affairs

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ 18,279	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ -	0.0%
Operating Expenses	\$ 7,700	\$ 1,344	\$ 13,820	\$ 4,500	\$ 4,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 7,700	\$ 1,344	\$ 30,099	\$ 31,500	\$ 31,500	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 31,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 27,000	\$ -	\$ 27,000
Operating Expenses	\$ 4,500	\$ -	\$ 4,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 31,500	\$ -	\$ 31,500

Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The increase in Operating Expenses from Fiscal Year 2020-21 to Fiscal Year 2022-23 is due to an increase in meeting expenses. Decreases in Salaries and Benefits is due to staff not charging to this activity except in Fiscal year 2022-23.

Budget Variances

This activity has no change from the Fiscal Year 2023-24 Adopted Budget of \$31,500.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Contracted Services:
 - Legislative Cooperative Position (\$27,000)
- Operating Expenses:
 - Lobby Tools (\$4,500)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

Outreach activities not otherwise categorized above.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.5 - Other Outreach Activities

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.6 - Technology and Information Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

Program 6.0 District Management and Administration

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

District Description

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.0 District Management and Administration

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 18,216,529	\$ 17,619,568	\$ 19,355,221	\$ 20,851,941	\$ 21,268,422	\$ 416,481	2.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,865,638	\$ 3,396,618	\$ 3,546,456	\$ 4,863,524	\$ 5,547,970	\$ 684,446	14.1%
Operating Expenses	\$ 7,142,438	\$ 10,330,304	\$ 13,444,251	\$ 14,322,973	\$ 14,158,372	\$ (164,601)	-1.1%
Operating Capital Outlay	\$ 1,435,162	\$ 1,566,448	\$ 689,069	\$ 1,378,229	\$ 1,050,000	\$ (328,229)	-23.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 301,276	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 30,659,767	\$ 32,912,938	\$ 37,336,274	\$ 41,416,667	\$ 42,024,764	\$ 608,097	1.5%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 21,268,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,268,422
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,547,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,547,970
Operating Expenses	\$ 13,292,570	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 14,158,372
Operating Capital Outlay	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 41,158,962	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 42,024,764

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	159	\$ 14,375,970	\$ 21,268,422	\$ -	\$ 21,268,422
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 5,392,440	\$ 155,530	\$ 5,547,970
Operating Expenses			\$ 9,766,007	\$ 4,392,365	\$ 14,158,372
Operating Capital Outlay			\$ 1,050,000	\$ -	\$ 1,050,000
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 37,476,869	\$ 4,547,895	\$ 42,024,764

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	162	158	159	159	159	-	0.0%
Contingent Worker	0	0	0	0	0	-	-
Other Personal Services	0	0	0	0	0	-	-
Intern	0	0	0	0	0	-	-
Volunteer	0	0	0	0	0	-	-
TOTAL WORKFORCE	162	158	159	159	159	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 6.0 District Management and Administration
 Fiscal Year 2024-25
 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)				159	41,416,667	
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits					-	
Other Personal Services					-	
Contracted Services					(261,711)	
1	Decrease in Application Development	(165,933)				Decrease in application development for Regulation and Administrative Services and decrease in replacement software.
2	Decrease in IT Executive Direction	(95,778)				Decrease in software and security upgrades.
Operating Expenses					(356,217)	
3	Decrease in Desktop Technology	(81,217)				Decrease in computer replacements.
4		(275,000)				Decrease in telephone and conference room upgrades for new technology.
Operating Capital Outlay					(377,857)	
5	Decrease in IT Executive Direction	(150,000)				Decrease in web firewall application upgrade.
6	Decrease in Network Support	(227,857)				Decrease in end of life network components replacements.
Fixed Capital Outlay					-	
Interagency Expenditures (Cooperative Funding)					-	
Debt					-	
Reserves					-	
TOTAL REDUCTIONS			-		(995,785)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2024-25
Preliminary Budget - January 15, 2024

New Issues					
Issu	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				416,481	
1	Increase in Total Fringe Benefits	395,768			Increase in Salaries and Wages is the net result of the implementation of cost-of-living salary increases budgeted in Fiscal Year 2023-24. Fringe Benefits increases are due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.
2	Increase in Total Salaries and Wages	20,713			
Other Personal Services				-	
Contracted Services				946,157	
3	Increase in IT Business Support	748,157			Increase in IT contractual services for application upgrades.
4	Increase in SAP Solutions Center	198,000			Increase in SAP support consulting services.
Operating Expenses				191,616	
5	Increase in Administrative Support	107,916			Increase in self-insurances charges.
6	Increase in Maintenance, Monitor, Evaluate/I	83,700			Increase in liability and workers compensation insurance.
Operating Capital Outlay				49,628	Increase in virtual desktop infrastructure.
7	Increase in Systems Administration	49,628			
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0	1,603,882	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2024-25			159	\$ 42,024,764	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to cost-of-living increases, increases in FRS contributions and Employer's share of FICA taxes.

The increase in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to increases in medical insurance, self-insurance and property tax and county appraisal fees. The decrease in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to a decrease in end-of-life equipment replacements in Fiscal Year 2022-23.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$42.0 million, a 1.5 percent (\$608,097) increase from the Fiscal Year 2023-24 Adopted Budget of \$41.4 million. The increase is the result of a 2.0 percent (\$416,481) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. There is also a 14.1 percent (\$684,446) increase in contractual services for IT support services. These increases are partially offset by a 1.1 percent (\$164,601) decrease in Operating Expenses due to a decrease in audio visual enhancements for conference room that were completed, and a 23.8 percent (\$328,229) decrease in Operating Capital Outlay for auditorium and data center enhancements and infrastructure replacements that were also completed.

Major Budget Items for this program are included in the following:

- Salaries and Benefits: (\$21.3 million) (159 FTEs)
- Contracted Services:
 - Application Development for IT Consulting Services and Enterprise Software Development (\$1.2 million)
 - Administration –
 - Records Management (\$54,000)
 - Budget Development/Report (\$65,000)
 - Employment Staffing (\$71,350)
 - Purchasing Services (\$45,500)
 - Legal Services (\$484,724)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$1.7 million)
 - Perform Audits & Investigations (\$169,000) – Independent Audit Services
 - IT Executive Direction – IT Security Services – (\$67,720)

IV. PROGRAM ALLOCATIONS

- IT Business Support –
 - Copy/ Printer Lease (\$57,545)
 - IT Consulting Services (\$786,407).
- SAP Solutions Center (\$518,292), which includes:
 - SAP Services (\$78,292)
 - SAP Support Consultants (\$440,000)
- Operating Expenses:
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$6.9 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - Administrative Support (-\$1.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$3.3 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a credit in this activity. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$1.7 million)
 - IT Business Support (\$1.0 million) for Hardware and Storage hardware maintenance
 - Tax Collector/Property Appraiser (\$6.8 million) for Commissions and property appraiser fees of associated with collection of District-wide ad valorem taxes are shown in this activity.
 - Telecommunications (\$437,740) for phones, phone lines cellular and telecommunication services.
 - Business Operations Support (\$202,405) for copier, postage, and printing services.
 - Network Support – Wired phone and conference room upgrades, audio and visual equipment and services (\$43,797).
 - Desktop Technology (\$60,864)
 - Legal Services – (\$74,529)
- Operating Capital Outlay:
 - Network Support (\$250,000)
 - Systems Administration (\$800,000)

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$865,802).

IV. PROGRAM ALLOCATIONS

6.1 Administrative and Operations Support - Executive management, executive support, Governing Board support, [basin board support], ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, vehicle pool.

District Description

This activity supports and plays a key role in accomplishing District goals and objectives by providing executive direction, financial and human resources expertise, legal advice, counsel and representation, procurement, risk management, and general support functions. The mission of the administrative bureaus is to provide the highest quality and cost-effective human, business, and technical 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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1 - Administrative and Operations Support

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 18,216,529	\$ 17,619,568	\$ 19,355,221	\$ 20,851,941	\$ 21,268,422	\$ 416,481	2.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,865,638	\$ 3,396,618	\$ 3,546,456	\$ 4,863,524	\$ 5,547,970	\$ 684,446	14.1%
Operating Expenses	\$ 2,144,763	\$ 3,470,624	\$ 7,502,324	\$ 7,650,913	\$ 7,386,312	\$ (164,601)	-2.2%
Operating Capital Outlay	\$ 1,435,162	\$ 1,566,448	\$ 689,069	\$ 1,378,229	\$ 1,050,000	\$ (328,229)	-23.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 301,276	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 25,662,092	\$ 26,053,258	\$ 31,394,348	\$ 34,644,607	\$ 35,252,704	\$ 608,097	1.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 35,252,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,252,704

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 21,268,422	\$ -	\$ 21,268,422
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,392,440	\$ 155,530	\$ 5,547,970
Operating Expenses	\$ 3,859,749	\$ 3,526,563	\$ 7,386,312
Operating Capital Outlay	\$ 1,050,000	\$ -	\$ 1,050,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 31,570,611	\$ 3,682,093	\$ 35,252,704

IV. PROGRAM ALLOCATIONS

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to cost-of-living increases, increases in FRS contributions and Employer's share of FICA taxes. The increase in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to increases in medical insurance, self-insurance and property tax and county appraisal fees.

The decrease in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to a decrease in end-of-life equipment replacements that were completed.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$35.3 million, a 1.8 percent (\$608,097) increase from the Fiscal Year 2023-24 Adopted Budget of \$34.6 million. The increase is due to the 2.0 percent (\$416,481) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. There is a 14.1 percent increase (\$684,446) to Contracted Services for IT support services. This increase is partially offset by a 2.2 percent (\$164,601) decrease in Operating Expenses largely due to a decrease in audio visual enhancements for conference rooms that were completed. There is also a 23.8 percent (\$328,229) decrease in Operating Capital Outlay for auditorium and data center enhancements and infrastructure replacements that were also completed.

Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$21.3 million)
- Contracted Services:
 - Application Development for IT Consulting Services and Enterprise Software Development (\$1.2 million)
 - Administration –
 - Records Management (\$54,000)
 - Budget Development/Report (\$65,000)
 - Employment Staffing (\$71,350)
 - Purchasing Services (\$45,500)
 - Legal Services (\$484,724)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$1.7 million)
 - Perform Audits & Investigations (\$169,000) – Independent Audit Services
 - IT Executive Direction – IT Security Services – (\$67,720)

IV. PROGRAM ALLOCATIONS

- SAP Solutions Center (\$518,292), which includes:
 - SAP Services (\$78,292)
 - SAP Support Consultants (\$440,000)
- Operating Expenses:
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$6.9 million) Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability).
 - IT Business Support (\$1.0 million), which includes:
 - Hardware and Storage hardware maintenance (\$1.0 million)
 - Administrative Support (-\$1.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$3.3 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a negative expenditure in this activity. CERP indirect costs include Executive and Administrative service costs that are not charged directly to the project but are applied to project salaries based upon an agreed upon rate. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$1.6 million).
 - Telecommunications for phones, data lines, local and long-distance services (\$437,740)
 - Network Support – Wired phone and conference room upgrades, audio and visual equipment and services (\$43,797)
 - Legal Services – (\$74,529)
 - Business Operations Support (\$202,405)
 - Desktop Technology (\$60,864)
 - IT Executive Direction - Training and membership's (\$76,970)
- Operating Capital Outlay:
 - Network Support (\$250,000)
 - Systems Administration (\$800,000)

There are no items funded with Fund Balance.

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, the Florida Legislature, and the Executive Office of the Governor.

District Description

This sub-activity 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 Executive Office of the Governor. The executive direction sub-activity provides agency-wide direction in a manner consistent with the policy direction of the Governing Board, the DEP, the Florida Legislature, and the Executive Office of the Governor.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

6.1.1 - Executive Direction

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 999,499	\$ 1,018,668	\$ 1,152,039	\$ 1,002,341	\$ 1,017,878	\$ 15,537	1.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ (266,630)	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 4,824	\$ 48,279	\$ 28,268	\$ 23,085	\$ 23,085	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,004,323	\$ 1,066,947	\$ 913,676	\$ 1,025,426	\$ 1,040,963	\$ 15,537	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,040,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040,963

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,017,878	\$ -	\$ 1,017,878
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 23,085	\$ -	\$ 23,085
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,040,963	\$ -	\$ 1,040,963

Changes and Trends

This sub-activity represents a continued level of service consistent with the past five years; however, increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to cost-of-living increases, increases in FRS contributions and Employer's share of FICA taxes. Operating expenses increased between Fiscal Year 2020-21 and Fiscal Year 2022-23 for business travel and a uniform purchase in Fiscal Year 2021-22. Contractual expenses decreased during Fiscal Year 2022-23 due to legal services that were moved to a project, resulting in a credit.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$1.0 million, 1.5 percent (\$15,537) increase from the Fiscal Year 2023-24 Adopted Budget of \$1.0 million due to an increase of 1.6 percent (\$15,537) in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity are included in the following:

- Salaries and Benefits (\$1 million)
- Operating Expenses:
 - Agency Management and Coordination (\$23,085), which includes:
 - District Travel (\$22,985)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.2 General Counsel/Legal - The Office of the General Counsel provides professional legal advice, representation, rulemaking services, research, preventative law, and counsel to the District's Governing Board, Executive Team, and its component units. The office's responsibilities include matters relating to contracts, land management and personnel matters.

District Description

The General Counsel program represents the District in all legal matters including environmental, regulatory, water supply, and real estate. Legal services are delivered by providing advice to the Governing Board and District staff and by representing the District before the Florida Division of Administrative Hearings and in both state and federal courts.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.2 - General Counsel / Legal

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,392,114	\$ 2,095,608	\$ 2,543,890	\$ 2,643,485	\$ 2,849,058	\$ 199,573	7.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 366,057	\$ 285,417	\$ 367,528	\$ 484,724	\$ 484,724	\$ -	0.0%
Operating Expenses	\$ 19,714	\$ 51,276	\$ 52,730	\$ 74,529	\$ 74,529	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,777,885	\$ 2,432,301	\$ 2,964,148	\$ 3,208,738	\$ 3,408,311	\$ 199,573	6.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 3,408,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,408,311

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,849,058	\$ -	\$ 2,849,058
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 484,724	\$ -	\$ 484,724
Operating Expenses	\$ 74,529	\$ -	\$ 74,529
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,408,311	\$ -	\$ 3,408,311

Changes and Trends

This activity has represented a consistent level of service over the last five years. The increase in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to cost-of-living increases, FRS Retirement contributions and employer's share of FICA taxes. The increase in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 is books, subscriptions, training, and Florida Bar Dues and Memberships.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$3.4 million, a 6.2 percent (\$199,573) increase from the Fiscal Year 2023-24 Adopted Budget of \$3.2 million due to a 7.5 percent (\$199,573) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$2.8 million)
- Contracted Services:
 - Legal Services (\$484,724), which includes:
 - Legal and technical support services (\$364,000)
- Operating Expenses:
 - Legal Services (\$74,529), which includes:
 - Books and Subscriptions (\$13,500)
 - District travel (\$20,069)
 - Training and conferences (\$24,964)
 - Florida Bar Dues & Memberships (\$10,588)
 - Office Supplies & Other fees (\$5,408)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.3 Inspector General - The Office of the 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 Inspector General program provides citizens living within the boundaries of the South Florida Water Management District, including their Governing Board, elected representatives, and District management, with an independent view of operations through objective and professional audits, investigations, reviews, and evaluations of the economy, efficiency, and effectiveness of taxpayer-financed programs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.3 - Inspector General

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 669,973	\$ 648,725	\$ 556,263	\$ 706,628	\$ 723,825	\$ 17,197	2.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 160,000	\$ 163,709	\$ 160,000	\$ 169,000	\$ 169,000	\$ -	0.0%
Operating Expenses	\$ 5,162	\$ 5,492	\$ 6,987	\$ 15,739	\$ 15,739	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 835,135	\$ 817,926	\$ 723,250	\$ 891,367	\$ 908,564	\$ 17,197	1.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 908,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908,564

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 723,825	\$ -	\$ 723,825
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 169,000	\$ -	\$ 169,000
Operating Expenses	\$ 15,739	\$ -	\$ 15,739
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 908,564	\$ -	\$ 908,564

Changes and Trends

This sub-activity represents a continued level of service consistent with Fiscal Year 2022-23 and the past five years. Decrease in Salaries and Benefits in Fiscal Year 2022-23 is due to staff vacancies.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$908,564, a 1.9 percent (\$17,197) increase from the Fiscal Year 2023-24 Adopted Budget of \$891,367 due to an increase of 2.4 percent (\$17,197) in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$723,825)
- Contracted Services:
 - Perform Audits and Investigations (\$169,000), which includes:
 - Auditing services (\$160,000)
- Operating Expenses:
 - Perform Audits and Investigations (\$15,739), which includes:
 - Travel and training (\$10,384)

There are no items funded with Fund Balance.

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, all aspects of records management and imaging services.

District Description

The administrative support program includes all governing and basin board support; budget, finance, risk management, business operations support, intergovernmental programs, administrative services, and fleet services, which include flight operations support and administrative vehicle support costs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.4 - Administrative Support

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ 6,104,639	\$ 5,917,207	\$ 6,430,457	\$ 7,538,429	\$ 7,380,466	\$ (157,963)	-2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 281,775	\$ 280,530	\$ 354,515	\$ 2,032,842	\$ 2,032,842	\$ -	0.0%
Operating Expenses	\$ (1,892,050)	\$ (1,495,537)	\$ 1,697,047	\$ 5,360,160	\$ 5,551,776	\$ 191,616	3.6%
Operating Capital Outlay	\$ 6,592	\$ 27,330	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 24,450	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,500,956	\$ 4,729,530	\$ 8,506,469	\$ 14,931,431	\$ 14,965,084	\$ 33,653	0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 14,965,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,965,084

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,380,466	\$ -	\$ 7,380,466
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,877,312	\$ 155,530	\$ 2,032,842
Operating Expenses	\$ 2,025,213	\$ 3,526,563	\$ 5,551,776
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 11,282,991	\$ 3,682,093	\$ 14,965,084

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to cost-of-living increases, increases in FRS contributions and Employer's share of FICA taxes. The variance in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to increases in medical insurance, self-insurance and property tax and county appraisal fees. The credits in Fiscal Year 2020-21 and Fiscal Year 2021-22 are due to the posting of the CERP indirect entry. The Fiscal Year 2022-23 increase is due to insurance increases. The decrease in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 is due to a decrease in end-of-life equipment replacements that was completed.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$15.0 million, a 0.2 percent (\$33,653) increase from the Fiscal Year 2023-24 Adopted Budget of \$14.9 million. The increase is due to a 3.6 percent (\$191,616) increase in Operating Expenses from an increase in liability insurance and worker compensation self-insurance. The increase is partially offset by a 2.1 percent (\$157,963) decrease in Salaries and Benefits. The decrease reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 and decreases in new hires salaries commensurate with experience. These are offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$7.4 million)
- Contracted Services:
 - Administration - Records Management (\$54,000)
 - Budget Development (\$65,000)
 - Comprehensive Annual Financial Report contracted services (\$142,035)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$1.7 million)
 - Manage District Investments & Debt (\$39,000)
- Operating Expenses:
 - Business Operations Support (\$202,405) which includes paper, printing, postage and courier Service (\$188,655)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans for Self-Insurance programs (\$6.9 million)
 - Administrative Support (-\$1,659,351), which includes:
 - CERP Indirect Staff Support credits (-\$3.3 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a negative expenditure in this sub-activity. CERP indirect costs include Executive and Administrative service costs that are not charged directly to the project but are applied to project salaries based upon an agreed upon rate. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$1.6 million).

IV. PROGRAM ALLOCATIONS

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

District Description

This sub-activity includes fleet services support to all District programs and projects. Fleet costs are in Sub-Activity 3.6.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.5 - Fleet Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

The procurement program purchases goods and services from vendors throughout the state and nationwide. These purchase orders and agreements are governed by the agency's commitment to quality, cost effectiveness, efficiency, and fairness in a competitive arena as well as adherence to applicable statutes, rules, and regulations.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

6.1.6 - Procurement / Contract Administration

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,941,993	\$ 2,124,023	\$ 2,153,250	\$ 2,402,808	\$ 2,589,153	\$ 186,345	7.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 23,979	\$ 8,682	\$ 9,366	\$ 45,500	\$ 45,500	\$ -	0.0%
Operating Expenses	\$ 3,960	\$ 3,000	\$ 6,414	\$ 14,400	\$ 14,400	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,969,932	\$ 2,135,705	\$ 2,169,031	\$ 2,462,708	\$ 2,649,053	\$ 186,345	7.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 2,649,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,649,053

OPERATING AND NON-OPERATING Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,589,153	\$ -	\$ 2,589,153
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 45,500	\$ -	\$ 45,500
Operating Expenses	\$ 14,400	\$ -	\$ 14,400
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,649,053	\$ -	\$ 2,649,053

Changes and Trends

This sub-activity represents a continued level of service consistent over the past five years. The increase in Salaries and Benefits is due to cost-of-living increases, FRS Retirement contributions and Employer FICA taxes. Operating Expenses increased from Fiscal Year 2020-21 to Fiscal Year 2022-23 due to parts and supplies and conference registrations. Contractual Services decreased due to a decrease in advertising expense.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$2.6 million, a 7.6 percent (\$186,345) increase from the Fiscal Year 2023-24 Adopted Budget of \$2.5 million. The increase is due to a 7.8 percent (\$186,345) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity are included in the following:

- Salaries and Benefits (\$2.6 million)
- Contracted Services:
 - Purchasing Services (\$45,500), which includes:
 - Advertising (\$40,500)
- Operating Expenses:
 - Purchasing Services (\$14,400), which includes:
 - Travel, memberships, and training (\$11,340)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.7 Human Resources - This subactivity provides human resources support for the District.

District Description

The human resource program helps the District achieve its goals and objectives by attracting and retaining a high quality, diverse workforce; and by providing guidance, service, and development that enables employee success.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.7 - Human Resources

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,560,890	\$ 1,163,630	\$ 1,329,429	\$ 1,672,488	\$ 1,757,515	\$ 85,027	5.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 112,802	\$ 93,713	\$ 105,800	\$ 71,350	\$ 71,350	\$ -	0.0%
Operating Expenses	\$ 27,957	\$ 30,653	\$ 56,844	\$ 92,853	\$ 92,853	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,701,649	\$ 1,287,996	\$ 1,492,073	\$ 1,836,631	\$ 1,921,718	\$ 85,027	4.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,921,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,921,718

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,757,515	\$ -	\$ 1,757,515
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 71,350	\$ -	\$ 71,350
Operating Expenses	\$ 92,853	\$ -	\$ 92,853
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,921,718	\$ -	\$ 1,921,718

Changes and Trends

This sub-activity represents a continued level of service consistent over the past five years. The increase in Salaries and Benefits is due to cost-of-living increases, FRS Retirement contributions and Employer FICA taxes. Fluctuations in Operating Expenses are due to consulting and training expenses.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$1.9 million, a 4.6 percent (\$85,027) increase from the Fiscal Year 2023-24 Adopted Budget of \$1.8 million due to a 5.1 percent (\$85,027) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$1.8 million)
- Contracted Services:
 - Employment Staffing (\$71,350), which includes:
 - Advertising (\$45,000)
 - Professional and subscription services (\$26,350)
- Operating Expenses:
 - Employee Staffing (\$61,098), which includes:
 - Relocation Expenses (\$37,350)
 - Training (\$9,817)
 - HR Services (\$12,540)
 - Training and Development (\$31,755) which includes:
 - Consulting Service (\$23,680)
 - Training Supplies (\$3,150)
 - Salary Surveys (\$4,340)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.8 Communications - This subactivity includes telecommunications for the District.

District Description

The telecommunications sub-activity provides District staff with telephone equipment, cellular telephones, service, and data lines.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.8 - Communications

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 25,539	\$ 46,333	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 668,855	\$ 568,919	\$ 533,380	\$ 437,740	\$ 437,740	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 668,855	\$ 594,518	\$ 579,713	\$ 437,740	\$ 437,740	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 437,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437,740

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 437,740	\$ -	\$ 437,740
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 437,740	\$ -	\$ 437,740

Changes and Trends

This sub-activity represents a continued level of service over the past five years with a decrease in Operating Expenses over the three actual years resulting from communication utility services. The increase in Contracted Services in Fiscal Year 2022-23 is due to a telecommunications audit for cost savings opportunities. The decrease in Operating Expenses in Fiscal Year 2022-23 is due to decrease in data line, phone service, and wireless devices. Contractual Services expense in Fiscal Year 2021-22 and Fiscal Year 2022-23 are due to telecommunication audit and support services not budgeted in Fiscal Year 2023-24.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$437,740 which is no change from the Fiscal Year 2023-24 Adopted Budget.

Major Budget Items for this sub-activity include the following:

- Operating Expenses:
 - Telecommunications for phones, data lines, local and long-distance services (\$437,740)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

This sub-activity includes oversight and direction of computer services, computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development.

A large portion of this activity's budget is related to maintenance and support of the District's hardware and software; systems engineering; as well as managing, maintaining, and enhancing the District's computer infrastructure. This infrastructure includes a substantial microwave network that ties together all remote sites throughout the District's 16-county jurisdiction.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

6.1.9 - Technology and Information Services

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,547,421	\$ 4,651,707	\$ 5,183,894	\$ 4,879,762	\$ 4,950,527	\$ 70,765	1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,921,025	\$ 2,538,968	\$ 2,769,545	\$ 2,060,108	\$ 2,744,554	\$ 684,446	33.2%
Operating Expenses	\$ 3,306,341	\$ 4,258,542	\$ 5,120,654	\$ 1,532,407	\$ 1,176,190	\$ (356,217)	-23.2%
Operating Capital Outlay	\$ 1,428,570	\$ 1,539,116	\$ 689,069	\$ 1,378,229	\$ 1,050,000	\$ (328,229)	-23.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 276,826	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 12,203,357	\$ 12,988,335	\$ 14,045,989	\$ 9,850,506	\$ 9,921,271	\$ 70,765	0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 9,921,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,921,271

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,950,527	\$ -	\$ 4,950,527
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,744,554	\$ -	\$ 2,744,554
Operating Expenses	\$ 1,176,190	\$ -	\$ 1,176,190
Operating Capital Outlay	\$ 1,050,000	\$ -	\$ 1,050,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,921,271	\$ -	\$ 9,921,271

Changes and Trends

Over the past few years, this sub-activity has increased due to the consolidation of technical positions within the District, to the IT Bureau. Between Fiscal Year 2020-21 to Fiscal Year 2022-23, Operating Capital Outlay decreased due to a reduction in end-of-life network component replacements that were completed. Operating Expenses increased due to computer hardware and software maintenance and computer software subscriptions in Fiscal Year 2021 to Fiscal Year 2022-23 but have decreased for budget Fiscal Year 2023-24. The increase in Salaries and Benefits is due to cost-of-living increase, FRS contributions and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$9.9 million, a 0.7 percent (\$70,765) increase from the Fiscal Year 2023-24 Adopted Budget of \$9.9 million. The increase is due to a 1.5 percent (\$70,765) increase in Salaries and Benefits due to projected increases to the District's contribution to FRS and employer's share of FICA taxes. There is a 33.2 percent (\$684,446) increase in Contractual Services due to IT application consulting services, which is offset by a 23.8 percent (\$328,229) decrease in Operating Capital Outlay due to a decrease in auditorium and data center enhancements that were completed, and a 23.2 percent (\$356,217) decrease in Operating Expense due to a decrease in conference room audio visual upgrades that were completed.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$5.0 million)
- Contracted Services:
 - Applications Development for enterprise software development (\$1.2 million)
 - SAP Solutions Center for enterprise application support (\$518,292)
 - Network Support (\$61,398)
 - IT Business Support (\$843,952) for applications IT consulting services
 - IT Executive Direction (for Computer consulting and subscription services (enterprise resource support, and IT security) – (\$67,720)
- Operating Expenses:
 - Desktop Technology (\$60,864)
 - IT Executive Direction (\$76,970)
 - Network Support (\$43,797)
 - IT Business Support for Hardware and Hardware Storage maintenance (\$985,554)
- Operating Capital Outlay:
 - Network Support (\$250,000)
 - Systems Administration (\$800,000), for Infrastructure Hardware and Software

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.2 - Computer/Computer Support

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ 16,720	\$ 4,252	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ 16,720	\$ 4,252	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted to the activity for the last five years except in Fiscal Year 2021-22 and Fiscal Year 2022-23 for fleet lease expense.

IV. PROGRAM ALLOCATIONS

6.3 Reserves - This activity is included in the District's General Fund Deficiencies Reserve.

District Description

This activity is included in the District's General Fund Deficiencies Reserve.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.3 - Reserves

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-



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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

This activity is comprised of county tax collector and property appraiser fees. Tax collector fees are calculated as a percent of taxes collected by the tax collector on behalf of the District. Property appraiser fees are based on the District's share of responsibility for the respective property appraisers' operating budgets. These fees are calculated by each respective county office in accordance with Florida Statutes.

The District pays fees and commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services provided annually for tax roll preparation, tax collections, and distributions. The property appraiser fees are calculated by applying the ratio of District ad valorem taxes as a proportion of the total taxes 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 above that first threshold. Fees and commissions are set by Florida Statutes and are non-negotiable.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT



ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

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

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 4,997,675	\$ 6,842,960	\$ 5,937,675	\$ 6,772,060	\$ 6,772,060	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,997,675	\$ 6,842,960	\$ 5,937,675	\$ 6,772,060	\$ 6,772,060	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 5,906,258	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 6,772,060

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 5,906,258	\$ 865,802	\$ 6,772,060
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,906,258	\$ 865,802	\$ 6,772,060

Changes and Trends

The increase in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2022-23 is due primarily to the increase in Property Appraiser fees and Tax Collector commissions for processing, collecting, and distributing ad valorem taxes for the District. The fees and commissions increase because the District's proportion of each county is going up based on the total taxable value and the amount of ad valorem levy being processed.

IV. PROGRAM ALLOCATIONS

Budget Variances

There is no change from the Fiscal Year 2023-24 Adopted Budget of \$6.8 million. Tax collector and property appraiser fees are budgeted on an annual basis using the methods described above.

Major Budget Items for this activity include the following:

- Operating Expenses:
 - Tax Collector/Property Appraiser (\$6.8 million) for commissions and property appraiser fees associated with collection of District-wide ad valorem taxes are shown in this activity. Expenses for the Everglades Forever Act remain in Activity 1.2 (Research, Data Collection, Analysis and Monitoring) to properly tie the cost of collecting the tax to the associated fund and activities.

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$865,802).

IV. PROGRAM ALLOCATIONS

B. District Specific Programs

1. *District Springs Program*

Not Applicable to South Florida Water Management District

IV. PROGRAM ALLOCATIONS

B. District Specific Programs

2. *District Everglades Program (Only SFWMD)*

District Description

The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act (EFA) as well as the settlement agreement. The goal of the District Everglades Program is to contribute to Everglades Restoration by improving water quality, hydrology, and ecology.

The Everglades Forever Act (EFA), passed by the Florida Legislature in 1994, directed the District to implement regulatory source control programs in all areas tributary to the Everglades Protection Area (EPA) to reduce phosphorus in stormwater runoff. The District was also required to acquire land, then design, permit, construct and operate a series of treatment wetlands, referred to as Everglades Stormwater Treatment Areas (STAs), to reduce phosphorus levels from stormwater runoff and other sources before it enters the EPA.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades, which build upon the existing projects and further improve the quality of stormwater entering the Everglades. On September 10, 2012, DEP issued the District consent orders associated with EFA and National Pollutant Discharge Elimination System (NPDES) permits, which outlined a suite of projects with deadlines for completion. The goal of the new water quality improvement features is to further reduce phosphorus concentrations and assist in achieving compliance with State water quality standards. The identified projects primarily consist of reservoirs referred to as flow equalization basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The EFA was amended in 2013 by the Florida Legislature to include the 2012 Restoration Strategies Regional Water Quality Plan. These projects will be designed and constructed through December 31, 2024, at a total cost of approximately \$880 million.

The Florida Legislature continued its commitment to Everglades Restoration as evidenced through the passage of House Bill 989 in 2016 (Chapter 2016-201) and Senate Bill 10 in 2017 (Chapter 2017-10), providing a recurring \$32 million appropriation for the implementation of the projects required by the Everglades Forever Act through Fiscal Year 2023-24.

In 2020, also under this program, the District initiated construction on a suite of STA Refurbishment projects that will improve the hydraulics, vegetation conditions, and treatment performance of the existing STAs. These are being completed as a proactive measure to ensure the facilities are poised to achieve compliance with the Water Quality Based Effluent Limit (WQBEL) once all the Restoration Strategies projects are complete.

IV. PROGRAM ALLOCATIONS

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

PRELIMINARY BUDGET - Fiscal Year 2024-25

District Everglades Program

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 17,415,091	\$ 16,827,731	\$ 18,436,353	\$ 21,923,369	\$ 22,804,776	\$ 881,407	4.0%
Other Personal Services	\$ 27,966	\$ 16,119	\$ 16,119	\$ 16,119	\$ 16,119	\$ -	0.0%
Contracted Services	\$ 6,755,036	\$ 5,177,932	\$ 4,218,847	\$ 3,429,149	\$ 4,370,008	\$ 940,859	27.4%
Operating Expenses	\$ 15,170,451	\$ 15,797,151	\$ 22,138,218	\$ 18,421,615	\$ 21,310,062	\$ 2,888,447	15.7%
Operating Capital Outlay	\$ 2,080,045	\$ 1,573,454	\$ 2,475,836	\$ 885,628	\$ 721,028	\$ (164,600)	-18.6%
Fixed Capital Outlay	\$ 128,749,690	\$ 159,801,985	\$ 100,020,283	\$ 15,749,521	\$ 1,700,000	\$ (14,049,521)	-89.2%
Interagency Expenditures (Cooperative Funding)	\$ 326,691	\$ 1,025,259	\$ 1,174,832	\$ 230,408	\$ 321,728	\$ 91,320	39.6%
Debt	\$ 16,786,811	\$ 16,783,354	\$ 16,774,254	\$ 16,754,113	\$ 16,740,149	\$ (13,964)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
TOTAL	\$ 187,311,781	\$ 217,002,985	\$ 165,254,743	\$ 80,409,922	\$ 70,983,870	\$ (9,426,052)	-11.7%

Changes and Trends

Expenditure increases and decreases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect reduced planning, coordination, and source control research for Restoration Strategies as the projects move from design to construction, as well as the impacts of cost-of-living increases in Fiscal Year 2022-23, increased staffing resources for projects coming online, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases in Other Personal Services between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to a reduced need in hydrologic database archival services.

Expenditure decreases in Contracted Services between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to the completion of the S-319 and S-362 Generator Replacement and Relocation Project, partially offset by increases due to progress of Restoration Strategies Science Plan studies.

Expenditure increases in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due the progress of Restoration Strategies Science Plan studies and increased pumping to send water south through the STAs, STA pump engine overhaul program, STA refurbishments, and increased costs for STA pumping operations and aquatic vegetation maintenance.

Expenditure decreases and increases in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to reduced cashflow requirements in this expense category for Restoration Strategies, including G-341 Conveyance Improvements, STA-1W Expansion #1 & 2, and C-139 FEB, offset by increases in STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA-2 Refurbishments, and STA 1-E Central Flow-ways Cells 3 & 4.

IV. PROGRAM ALLOCATIONS

Expenditure decreases in Fixed Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the progress from planning through design and construction of projects in Restoration Strategies, including STA-1W Phase 2, STA-1E Modifications, C-139 FEB, and G-341 Conveyance Improvements; and STA Capital Construction, including STA-1W and STA-2 Refurbishments.

Expenditure increases in Interagency Expenditures between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the progress of Restoration Strategies Science Plan studies.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget is \$71 million, a 11.7 percent (\$9.4 million) decrease from the Fiscal Year 2023-24 Adopted Budget of \$80.4 million.

The major variances in expense categories are:

Salaries and Benefits increased 4.0 percent (\$881,407) reflecting additional staffing requirements to support operations and maintenance of completed restoration projects, cost-of-living increases, and projected rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Contracted Services increased 27.4 percent (\$940,859) primarily due to anticipated DEP grant for water quality monitoring at S-333 (\$1 million).

Operating Expenses increased 15.7 percent (\$2.9 million) primarily due to increases for STA operations and maintenance, including pump station and structure modifications and repairs, as well as increases in New Works for restoration projects coming online, such as the STA 1W Expansion #2, C-139 FEB, and EAA STA (\$3.2), offset by decrease of one-time reserve funding for Everglades Research (\$375,886) and increases for Groundwater Exchange Monitoring and Modeling (\$50,000).

Operating Capital Outlay decreased 18.6 percent (\$164,600) due to reductions in capital equipment requirements for STA operations and maintenance including pump station maintenance (\$252,600), partially offset by an increase in STA permit-required monitoring equipment (\$88,000).

Fixed Capital Outlay decreased 89.2 percent (\$14 million) due to decreases in one-time state appropriations in this expense category for STA pump station/structure modifications and replacements (\$4 million) and STA 5/6 Connection to Lake Okeechobee (\$10 million).

Interagency Expenditures increased 39.6 percent (\$91,320) primarily due to increases for Groundwater Exchange Monitoring and Modeling (GEMM) (\$90,000) in support of New Works ecological monitoring.

Major Budget Items for this Specific Program include the following:

- Salaries and Benefits (\$22.8 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Operating Expenses and Fixed Capital Outlay.

IV. PROGRAM ALLOCATIONS

	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
CP G310, G335 Trash Rk Replace/Wtrproof	\$ 21,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,680,000	\$ -	\$ -	\$ 3,701,933
G-370 & G-372 Trash Rk/Fuel Farm Refurbs	\$ 58,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 358,284
	\$ 80,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,980,000	\$ -	\$ -	\$ 4,060,217

Major Budget Items not found in the Major Project Table are provided by budget category below:

- **Contracted Services:**
 - STA Operations and Maintenance, including vegetation management, structure inspection program, site management and STA permit-required monitoring (\$2.5 million)
 - STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$1.9 million)
- **Operating Expenses:**
 - STA Operations and Maintenance, including vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$14.8 million)
 - STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$338,864)
 - Program Support (\$2.2 million)
- **Operating Capital Outlay:**
 - STA Operations and Maintenance, including pump station maintenance and STA permit-required monitoring equipment (\$633,028)
 - STA permit-required monitoring equipment (\$88,000).
- **Fixed Capital Outlay:**
 - STA Operations and Maintenance, including G370 & G-372 Pump Overhaul (\$1.7 million)
- **Interagency Expenditures:**
 - STA science and evaluation, including STA compliance, and monitoring and recovery of impacted areas in the Everglades (\$321,728)
- **Debt:**
 - Debt service payments (\$16.7 million)

IV. PROGRAM ALLOCATIONS

Items funded with fund balance include: Hurricane/Emergency Reserves for the Stormwater Treatment Areas (\$3 million), and portions of Everglades Research and Evaluation (\$350,000), and Everglades Program Support (\$603,933).

IV. PROGRAM ALLOCATIONS

B. District Specific Programs

3. *Comprehensive Everglades Restoration Plan (CERP)*

District Description

The CERP contains 68 major components that involve the creation of reservoirs, wetland-based water quality treatment areas and other features. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. Benefits will be widespread and include improvements in:

- Lake Okeechobee
- The Caloosahatchee River and Estuary
- The St. Lucie River and Estuary
- The Indian River Lagoon
- Loxahatchee Watershed, River and Estuary
- Lake Worth Lagoon
- Biscayne Bay and Biscayne National Park
- Florida Bay
- Picayune Strand
- Big Cypress National Preserve
- The Everglades Protection Area, including:
 - The Loxahatchee National Wildlife Refuge (WCA-1)
 - Water Conservations Areas 2 and 3
 - Everglades National Park

In addition, implementation of the CERP will improve and sustain water supplies for urban and agricultural needs, while maintaining current C&SF Flood Control Project purposes.

The CERP includes pilot projects to test technologies, such as aquifer storage and recovery and seepage management methods, which are essential to the implementation of CERP. The CERP also includes seven critical restoration projects, for which Project Cooperation Agreements were executed and the projects constructed by the USACE and the District.

The CERP program encompasses:

- Planning and Evaluation
- Pre-construction Engineering and Design

IV. PROGRAM ALLOCATIONS

- Real Estate Acquisition
- Environmental Remediation and Mitigation
- Permitting
- Capital Construction
- Operations and Maintenance, Repair, Rehabilitation and Replacement of Constructed Facilities
- A Science-Based Adaptive Assessment and Monitoring Effort
- Program Management Activities

Implementation of the CERP began with Water Resources Development Act of 2000 and the execution of the Design Agreement between the USACE and the District in May 2000. The Design Agreement covers the terms and conditions for 50-50 cost-share on the costs for planning, design, development of construction plans and specifications, engineering during construction, adaptive assessment and monitoring and several CERP programmatic activities. In August of 2009, the District and the USACE executed the “Master Agreement for Cooperation in Constructing and Operating, Maintaining, Repairing, Replacing and Rehabilitating Projects Authorized to be undertaken pursuant to the Comprehensive Everglades Restoration Plan” (CERP Master Agreement). The CERP Master Agreement covers the terms and conditions for 50-50 cost-share on the costs for real estate acquisition and construction of CERP projects, as well as costs for long-term operation, maintenance, repair, replacement and rehabilitation (OMRR&R) of those projects.

In the Water Resources Development Act of 2007 (WRDA 2007), Congress authorized the following CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), Picayune Strand Restoration and the Melaleuca Eradication Facility.

In 2014, Congress passed the Water Resources Reform and Development Act (WRRDA) that authorized four additional CERP projects: Caloosahatchee (C-43) West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands - Phase I, C-111 Spreader Canal Western and Broward County Water Preserve Areas.

In the Water Resources Development Act of 2016 (WRDA 2016), Congress authorized the Central Everglades Planning Project (CEPP) that was subsequently modified by the CEPP Post Authorization Change Report (PACR), authorized in WRDA 2018 and modified in WRDA 2020 to include the Everglades Agricultural Area (EAA) Reservoir. In WRDA 2020, Congress also authorized the Loxahatchee River Watershed Restoration Project and modifications to the Caloosahatchee (C-43) West Basin Storage Reservoir. WRDA 2022 authorized expedited completion of the EAA Reservoir Project including the inflow pump station.

From 2000 through 2022, the District and the USACE maintained the 50-50 cost-share balance under the Design Agreement with no requirement for cash payments to the USACE. The balance was maintained by development and management of annual work plans that allocated the planning, design and construction work and expenditures between the District and the

IV. PROGRAM ALLOCATIONS

USACE. The District and USACE continue to work closely to maintain the 50-50 cost-share balance without the District being required to make cash contributions to the USACE. In 2004, the District initiated design and construction of several CERP projects. In recent years, the District focused available resources on six major construction projects: C-111 Spreader Canal Western, C-44 Reservoir Pump Station and Stormwater Treatment Area, Biscayne Bay Coastal Wetlands - Phase 1, Picayune Strand Restoration, the Caloosahatchee (C-43) West Basin Storage Reservoir, and the Central Everglades Planning Project.

The Preliminary Fiscal Year 2024-25 Budget includes new state appropriation funding of \$663.8 million for planning, design, construction and land acquisition for the CEPP EAA Stormwater Treatment Area, the EAA Reservoir Pump Station, the associated Canal Conveyance improvements, and CEPP North features. Also funding for the Caloosahatchee (C-43) West Basin Storage Reservoir, the Indian River Lagoon South C-44 / C-23 Interconnect Canal, the C-25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project, Biscayne Bay Coastal Wetlands Phase I Cutler Wetlands, and the Loxahatchee River Watershed Restoration Project.

The completed project features of the Biscayne Bay Coastal Wetlands - Phase I (Deering Estate Flow-way and portions of the L-31E Flow-way), C-111 Spreader Canal Western Project and Picayune Strand Restoration (Merritt Pump Station, Faka Union Pump Station and Miller Pump Station) projects, Site 1 Phase 1 Project and the Melaleuca Eradication and Other Exotic Plants Project are now in the post-construction Operation and Maintenance phase.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 PRELIMINARY BUDGET - Fiscal Year 2024-25 **Comprehensive Everglades Restoration Plan Program**

	Fiscal Year 2020-21 (Actual - Audited)	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 7,388,909	\$ 8,029,408	\$ 8,819,513	\$ 10,544,596	\$ 10,388,448	\$ (156,148)	-1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,568,661	\$ 7,628,104	\$ 5,028,237	\$ 1,589,733	\$ 4,430,248	\$ 2,840,515	178.7%
Operating Expenses	\$ 7,094,678	\$ 5,379,133	\$ 2,656,630	\$ 8,674,686	\$ 11,041,096	\$ 2,366,410	27.3%
Operating Capital Outlay	\$ 12,974,664	\$ 27,436,066	\$ 37,210,953	\$ 17,069,000	\$ 18,344,130	\$ 1,275,130	7.5%
Fixed Capital Outlay	\$ 214,521,238	\$ 301,742,018	\$ 320,175,876	\$ 470,037,193	\$ 620,846,069	\$ 150,808,876	32.1%
Interagency Expenditures (Cooperative Funding)	\$ 3,703,425	\$ 1,758,889	\$ 2,209,445	\$ 1,907,987	\$ 20,082,627	\$ 18,174,640	952.6%
Debt	\$ 13,567,439	\$ 13,564,646	\$ 13,548,611	\$ 13,541,012	\$ 13,529,726	\$ (11,286)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 268,819,014	\$ 365,538,264	\$ 389,649,265	\$ 523,364,207	\$ 698,662,344	\$ 175,298,137	33.5%

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect realignment of staff to support the implementation of CERP projects as they move through the process of planning, design, engineering, and construction, as well as increases in Salary rates, FRS retirement rates, and FICA taxes.

IV. PROGRAM ALLOCATIONS

Expenditure decreases in Contracted Services between Fiscal Year 2020-21 and Fiscal Year 2022-23 reflect the decreases in the Lake Okeechobee Watershed Restoration ASR Wells for planning and design, Biscayne Bay Coastal Wetlands and the Central Everglades Planning projects as they progress from design to construction of phases.

Expenditure decreases in Operating Expenses between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to the completion of the design for the US-27 Bridge replacements for CEPP in FY2020-21.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 are due to increases in state appropriations for CERP to support the C-43 West Basin Storage Reservoir Project, Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project – C-23 to C-44 Interconnect and C-23/C-24 Storage Components, and Okeechobee Field Station and Clewiston Field Station relocations in support of CERP.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2020-21 and Fiscal Year 2022-23 are also due to increases in state appropriations for CERP to support the C-43 Reservoir Construction, Lake Okeechobee Watershed Restoration ASR Wells, 8.5 Square Mile Area Limited Curtain Wall, and design and construction for the EAA A-2 STA.

Expenditure decreases in Interagency Expenditures between Fiscal Year 2020-21 and Fiscal Year 2022-23 are primarily due to decreases in Indian River Lagoon South cash payments to the USACE for relocation activities, and Central Everglades Planning Project payments to FDOT for bridge design and construction.

Budget Variances

The Fiscal Year 2024-25 Preliminary Budget of \$698.7 million is a 33.5 percent (\$175.3 million) increase from the Fiscal Year 2023-24 Adopted Budget of \$523.4 million.

The major variances in expense categories are:

Salaries and Benefits decreased 1.5 percent (\$156,148) due to project staffing fluctuations.

Fixed Capital Outlay increased 32.1 percent (\$150.8 million) due primarily due to increased cash flow requirements for the Caloosahatchee (C-43) West Basin Storage Reservoir (\$73.6 million), the Indian River Lagoon South C23 /C-24 South Reservoir and C-25 Reservoir and STA projects (\$87.4 million), and the Biscayne Bay Coastal Wetlands Cutler Wetlands project (\$24.1 million), and the refurbishment of the Clewiston and Okeechobee Field stations in support of CERP projects moving to Operations (\$7 million). These increases were offset by a decrease in one-time rebudget of prior years state appropriations for CERP (\$30.8M) and C-111 South Dade foundation project (\$10 million).

Contracted Services increased 178.7 percent (\$2.8 million) due to increases in CEPP EAA A-2 STA (\$430,513), Picayune Strands monitoring expenses (\$152,520), Recover (\$1,250,000) and the refurbishment of the Clewiston and Okeechobee Field stations in support of CERP projects moving to Operations (\$1,000,000).

Operating Capital Outlay increased 7.5 percent (\$1.3 million) due to increases in the Western Everglades Restoration Project (\$14 million) largely offset by a (\$12.8 million) decrease in the Loxahatchee River Watershed Restoration Project.

IV. PROGRAM ALLOCATIONS

Operating Expenses increased 27.3 percent (\$2.4 million) due primarily to an increase in the in CEPP EAA A-2 STA project (\$1 million), the Biscayne Bay Coastal Wetlands Cutler Wetlands project (\$777,621) and the C-43 Reservoir project (\$588,928).

Interagency Expenditures increased 952.6 percent (\$18.2 million) primarily due to appropriations for the US-27 Bridges construction (\$18.2 million).

Major Budget Items for this Specific Program include the following:

- Salaries and Benefits (\$10.4 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Operating Capital Outlay and Fixed Capital Outlay.

	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
C-18W Reservoir	\$ 91,580	\$ -	\$ -	\$ -	\$ -	\$ 2,218,130	\$ -	\$ -	\$ -	\$ 2,309,710
C-43 West Storage Reservoir	\$ 468,296	\$ -	\$ 6,500	\$ 160,000,000	\$ -	\$ -	\$ 1,591,008	\$ -	\$ -	\$ 162,065,804
CEP Central Everglades PPA's (PARNT)	\$ 316,366	\$ -	\$ 50,000	\$ -	\$ 280,103	\$ 10,000	\$ 25,237	\$ -	\$ -	\$ 681,706
CEPP EAA A-2 Reservoir (P1018)	\$ 86,773	\$ -	\$ -	\$ -	\$ 18,200,000	\$ -	\$ -	\$ -	\$ -	\$ 18,286,773
CEPP EAA S-623 Pump Station	\$ 48,728	\$ -	\$ -	\$ 54,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,048,728
CEPP N Miami Cnl Bckfill & L5 CNT8 P1019	\$ 68,711	\$ -	\$ -	\$ 32,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,068,711
CEPP N S630 PMP Station&L4 Levee(P1019)	\$ 61,571	\$ -	\$ -	\$ 44,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,161,571
CEPP New Water Seepage Barrier CNT13- NW	\$ 73,113	\$ -	\$ -	\$ 14,581,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,654,983
CEPP New Waters STA A-2 (P1018)	\$ 372,611	\$ -	\$ 430,513	\$ -	\$ 17,440	\$ 66,000	\$ 1,020,586	\$ -	\$ -	\$ 1,907,150
CEPP North S-8A Gtd Culvert&Canal(P1019)	\$ 219,142	\$ -	\$ -	\$ 13,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,419,142
CEPP NW Miami & NNR Cnal Conve Imp	\$ 119,832	\$ -	\$ -	\$ 40,403,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,523,215
CERP BBCW Ph1 Const Deer/L31/Cutler 0287	\$ 217,557	\$ -	\$ 35,681	\$ 40,100,000	\$ 27,000	\$ -	\$ 295,571	\$ -	\$ -	\$ 40,675,809
CERP Biscayne Bay Coastal Wetlands Ph 2	\$ 324,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,827
CERP IRL S C-23 to C-44 Interconnect	\$ 79,666	\$ -	\$ -	\$ 26,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,079,666
CERP Lk Okee Watrshd Restoration (PARNT)	\$ 50,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,409
CERP Lk Okeechobee WRP ASR Wells (P1044)	\$ 380,556	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,380,556
CERP WERP L-28 South	\$ 103,985	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -	\$ -	\$ -	\$ 16,103,985
CERP Western Evrglads Restoratio (PARNT)	\$ 209,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,803
CP Clewiston FS Modernization	\$ 101,768	\$ -	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,601,768
CP Okeechobee FS Admin Bldg Replacement	\$ 120,609	\$ -	\$ -	\$ 31,860,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,981,425
IRL C23/24 Storage Components (P0600)	\$ 255,008	\$ -	\$ -	\$ 82,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,355,008
IRLS C-25 Reservoir & STA (P0600)	\$ 127,821	\$ -	\$ -	\$ 24,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,127,821
	\$ 3,898,732	\$ -	\$ 522,694	\$ 620,846,069	\$ 18,524,543	\$ 18,294,130	\$ 2,932,402	\$ -	\$ -	\$ 665,018,570

IV. PROGRAM ALLOCATIONS

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - RECOVER and adaptive assessment and monitoring (\$1,417,252)
 - Data Management and Interagency Modeling (\$55,000)
 - Indian River Lagoon South - Operations, testing, and monitoring of the C-44 STA (\$799,182).
 - CERP Programmatic Costs - (\$1,483,600)
- Operating Expenses:
 - Program indirect support (\$3.4 million)
 - Indian River Lagoon – Operations, testing, and monitoring of the C-44 STA (\$4.1 million)
 - RECOVER (\$48,800)
 - Adaptive assessment and monitoring (\$25,000)
- Operating Capital Outlay:
 - Picayune Strand Restoration project support (\$50,000)
- Interagency Expenditures:
 - RECOVER and adaptive assessment and monitoring (\$1.5 million)
 - BBCW (\$48,417)
- Debt:
 - Debt service payments (\$13.5 million)

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 (Adopted Budget) and 2024-25 (Tentative Budget).

IV. PROGRAM ALLOCATIONS

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

Fiscal Year 2022-23 (Actual - Unaudited)

PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual - Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$39,921,330	\$7,624,407	\$21,225,872	\$1,366,529	\$9,704,522
1.1 - District Water Management Planning	8,853,327	X	X	X	X
1.1.1 Water Supply Planning	2,663,449	X			X
1.1.2 Minimum Flows and Levels	36,595	X			X
1.1.3 Other Water Resources Planning	6,153,284	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	28,007,914	X	X	X	X
1.3 - Technical Assistance	187,687	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	2,872,401		X		X
2.0 Land Acquisition, Restoration and Public Works	\$609,066,832	\$108,999,634	\$163,986,862	\$9,281,368	\$326,796,968
2.1 - Land Acquisition	0				
2.2 - Water Source Development	6,515,963	X			
2.2.1 Water Resource Development Projects	424,458	X			
2.2.2 Water Supply Development Assistance	6,091,505	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	599,136,791	X	X	X	X
2.4 - Other Cooperative Projects	741,030	X			
2.5 - Facilities Construction and Major Renovations	0				
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	2,673,047		X	X	X
3.0 Operation and Maintenance of Lands and Works	\$252,232,452	\$57,435,513	\$45,531,607	\$117,996,777	\$31,268,555
3.1 - Land Management	26,711,270	X	X	X	X
3.2 - Works	164,344,685	X	X	X	X
3.3 - Facilities	4,698,270	X	X	X	X
3.4 - Invasive Plant Control	31,581,687	X	X	X	X
3.5 - Other Operation and Maintenance Activities	6,073,315	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,071,526	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	9,751,698	X	X	X	X
4.0 Regulation	\$16,980,913	\$5,469,006	\$2,929,191	\$4,378,416	\$4,204,301
4.1 - Consumptive Use Permitting	3,973,682	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,524,928	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	620,522	X	X	X	X
4.5 - Technology & Information Service	2,861,781	X	X	X	X
5.0 Outreach	\$1,296,823	\$324,206	\$324,206	\$324,206	\$324,206
5.1 - Water Resource Education	0				
5.2 - Public Information	1,266,725	X	X	X	X
5.3 - Public Relations	0				
5.4 - Cabinet & Legislative Affairs	30,099	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$919,498,350</i>				
6.0 District Management and Administration	\$37,336,274				
6.1 - Administrative and Operations Support	31,394,348				
6.1.1 - Executive Direction	913,676				
6.1.2 - General Counsel / Legal	2,964,148				
6.1.3 - Inspector General	723,250				
6.1.4 - Administrative Support	8,506,469				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	2,169,031				
6.1.7 - Human Resources	1,492,073				
6.1.8 - Communications	579,713				
6.1.9 - Technology & Information Services	14,045,989				
6.2 - Computer/Computer Support	4,252				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	5,937,675				
TOTAL	\$956,834,624				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2023-24 (Adopted)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$53,273,635	\$17,734,845	\$21,533,923	\$2,215,305	\$11,789,563
1.1 - District Water Management Planning	16,804,397	X	X	X	X
1.1.1 Water Supply Planning	14,083,887	X			X
1.1.2 Minimum Flows and Levels	170,445	X			X
1.1.3 Other Water Resources Planning	2,550,065	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	32,968,629	X	X	X	X
1.3 - Technical Assistance	207,882	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,292,727		X		X
2.0 Land Acquisition, Restoration and Public Works	\$686,318,879	\$131,568,334	\$188,624,250	\$4,540,232	\$361,586,063
2.1 - Land Acquisition	0				
2.2 - Water Source Development	22,385,612	X			
2.2.1 Water Resource Development Projects	264,209	X			
2.2.2 Water Supply Development Assistance	22,121,403	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	660,875,751	X	X	X	X
2.4 - Other Cooperative Projects	396,726	X			
2.5 - Facilities Construction and Major Renovations	0	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	2,660,790		X	X	X
3.0 Operation and Maintenance of Lands and Works	\$420,039,819	\$107,233,906	\$58,922,331	\$210,422,983	\$43,460,600
3.1 - Land Management	21,302,038	X	X	X	X
3.2 - Works	310,853,625	X	X	X	X
3.3 - Facilities	6,997,071	X	X	X	X
3.4 - Invasive Plant Control	45,661,514	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,056,822	X	X	X	X
3.6 - Fleet Services ⁽²⁾	8,470,494	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	19,698,255	X	X	X	X
4.0 Regulation	\$24,395,707	\$8,537,768	\$4,213,664	\$6,033,688	\$5,610,586
4.1 - Consumptive Use Permitting	5,947,735	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	9,985,933	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	5,227,331	X	X	X	X
4.5 - Technology & Information Service	3,234,708	X	X	X	X
5.0 Outreach	\$1,432,090	\$358,023	\$358,023	\$358,023	\$358,023
5.1 - Water Resource Education	0				
5.2 - Public Information	1,400,590	X	X	X	X
5.3 - Public Relations	0				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$1,185,460,130</i>				
6.0 District Management and Administration	\$41,416,667				
6.1 - Administrative and Operations Support	34,644,607				
6.1.1 - Executive Direction	1,025,426				
6.1.2 - General Counsel / Legal	3,208,738				
6.1.3 - Inspector General	891,367				
6.1.4 - Administrative Support	14,931,431				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	2,462,708				
6.1.7 - Human Resources	1,836,691				
6.1.8 - Communications	437,740				
6.1.9 - Technology & Information Services	9,850,506				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,772,060				
TOTAL	\$1,226,876,797				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2024-25 (Preliminary Budget)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$54,748,710	\$17,758,953	\$22,428,281	\$2,244,555	\$12,316,921
1.1 - District Water Management Planning	16,513,813	X	X	X	X
1.1.1 Water Supply Planning	13,730,473	X			X
1.1.2 Minimum Flows and Levels	178,750	X			X
1.1.3 Other Water Resources Planning	2,604,590	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	34,726,628	X	X	X	X
1.3 - Technical Assistance	225,840	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,282,429		X		X
2.0 Land Acquisition, Restoration and Public Works	\$872,183,081	\$169,611,196	\$228,981,401	\$4,860,302	\$468,730,182
2.1 - Land Acquisition	0				
2.2 - Water Source Development	22,403,110	X			
2.2.1 Water Resource Development Projects	279,641	X			
2.2.2 Water Supply Development Assistance	22,123,469	X			
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	846,713,056	X	X	X	X
2.4 - Other Cooperative Projects	400,673	X			
2.5 - Facilities Construction and Major Renovations	0	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Service	2,666,242		X	X	X
3.0 Operation and Maintenance of Lands and Works	\$563,920,097	\$129,132,989	\$88,785,670	\$271,336,959	\$74,664,479
3.1 - Land Management	22,348,602	X	X	X	X
3.2 - Works	451,573,313	X	X	X	X
3.3 - Facilities	6,907,837	X	X	X	X
3.4 - Invasive Plant Control	47,657,322	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,376,165	X	X	X	X
3.6 - Fleet Services ⁽²⁾	8,527,925	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	19,528,933	X	X	X	X
4.0 Regulation	\$24,503,851	\$8,712,520	\$4,170,595	\$6,007,829	\$5,612,907
4.1 - Consumptive Use Permitting	6,210,279	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	0				
4.3 - Environmental Resource and Surface Water Permitting	10,395,142	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,629,524	X	X	X	X
4.5 - Technology & Information Service	3,268,906	X	X	X	X
5.0 Outreach	\$1,440,345	\$360,086	\$360,086	\$360,086	\$360,086
5.1 - Water Resource Education	0				
5.2 - Public Information	1,408,845	X	X	X	X
5.3 - Public Relations	0				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 1,516,796,084</i>				
6.0 District Management and Administration	\$42,024,764				
6.1 - Administrative and Operations Support	35,252,704				
6.1.1 - Executive Direction	1,040,963				
6.1.2 - General Counsel / Legal	3,408,311				
6.1.3 - Inspector General	908,564				
6.1.4 - Administrative Support	14,965,084				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	2,649,053				
6.1.7 - Human Resources	1,921,718				
6.1.8 - Communications	437,740				
6.1.9 - Technology & Information Services	9,921,271				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,772,060				
TOTAL	\$1,558,820,848				

V. SUMMARY OF STAFFING LEVELS

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

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

PROGRAM	WORKFORCE CATEGORY	2020-21 to 2024-25							Adopted to Preliminary 2023-24 to 2024-25	
		Difference	% Change	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
All Programs	Authorized Positions	58	3.93%	1,475	1,475	1,475	1,511	1,533	22	1.46%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	3	3	3	3	3	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	58	3.92%	1,478	1,478	1,478	1,514	1,536	22	1.45%
Water Resources Planning and Monitoring	Authorized Positions	(5)	-2.18%	229	229	223	222	224	2	0.90%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	1	1	1	1	1	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(5)	-2.17%	230	230	224	223	225	2	0.90%
Land Acquisition, Restoration and Public Works	Authorized Positions	7	4.24%	165	159	166	171	172	1	0.58%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	7	4.24%	165	159	166	171	172	1	0.58%
Operation and Maintenance of Lands and Works	Authorized Positions	59	7.91%	746	756	754	786	805	19	2.42%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	59	7.91%	746	756	754	786	805	19	2.42%
Regulation	Authorized Positions	-	0.00%	163	163	163	163	163	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	2	2	2	2	2	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	165	165	165	165	165	-	0.00%
Outreach	Authorized Positions	-	0.00%	10	10	10	10	10	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	10	10	10	10	10	-	0.00%
District Management and Administration	Authorized Positions	(3)	-1.85%	162	158	159	159	159	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(3)	-1.85%	162	158	159	159	159	-	0.00%

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 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 System 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.

Performance Measures

Natural Systems

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - NATURAL SYSTEMS
 Fiscal Year 2022-23 End of Year Performance Data
 Preliminary Budget - January 15, 2024

Natural Systems Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems

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	14
Estuary	0	6
Lake	0	2
River	0	3
Spring	0	0
Wetland	0	22
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Percent
Number of water bodies meeting MFLs	17	42.50%
Number of water bodies with adopted MFLs	40	

- Natural System 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 within an adopted or approved recovery prevention strategy.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - NATURAL SYSTEMS
 Fiscal Year 2022-23 End of Year Performance Data
 Preliminary Budget - January 15, 2024

Natural Systems Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems

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 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	23	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	23	

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.

Performance Measures

Water Quality

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER QUALITY
 Fiscal Year 2022-23 End of Year Performance Data
 Preliminary Budget - January 15, 2024

Water Quality Primary Goal: To achieve and maintain surface water quality standards

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		29.00		28.00		29.00		28.00	
Individually processed permits	64.50		76.00		81.00		77.00		69.00	
All authorizations combined	52.00		60.00		60.00		58.00		55.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$351,612.32	\$264.57	\$376,816.27	\$270.31	\$371,795.99	\$256.59	\$382,848.57	\$260.97	\$1,483,073.15	\$263.00
Number of permits	1,329		1,394		1,449		1,467		5,639	
For ERPs, In-House application to staff ratio for all permit types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	1,329	54.92	1,394	70.76	1,449	71.03	1,467	75.23	5,639	67.29
Number of staff for the permit areas	24.20		19.70		20.40		19.50		83.80	

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).

Performance Measures

Water Supply

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
Fiscal Year 2022-23 End of Year Performance Data
Preliminary Budget - January 15, 2024

Water Supply Primary Goal: To ensure a safe and adequate source of water for all users

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs	
Annual Measures	Fiscal Year 2021-22*
District-wide, the quantity (MGD) of the 2010-2030 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	200.86
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day)	GPCD
	85.87

*Fiscal Year 2022-23 latest data available, Fiscal Year 2023-24 collected January 2025

- Water Supply Objective 2: To identify the efficiency of permit review and 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.

Performance Measures

Water Supply

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
 Fiscal Year 2022-23 End of Year Performance Data
 Preliminary Budget - January 15, 2024

Water Supply Primary Goal: To ensure a safe and adequate source of water for all users

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)	11.00		12.00		13.00		15.00		12.00	
All authorizations combined	12.00		12.00		13.00		16.00		13.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$213,794.14	\$346.51	\$201,620.38	\$288.44	\$197,545.49	\$255.89	\$209,166.12	\$296.27	\$822,126.13	\$294.25
Number of permits	617		699		772		706		2,794	
For CUPs, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio		Ratio	Number	Ratio
Total number of open applications	617	40.86	699	52.95	772	59.38	706	50.79	2,794	50.62
Number of staff for the permit areas	15.10		13.20		13.00		13.90		55.20	

D. Mission Support

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

- Mission Support Objective 1: To 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 (cumulative totals reported for each quarter during a fiscal year).

Performance Measures

Mission Support

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - MISSION SUPPORT
Fiscal Year 2022-23 End of Year Performance Data
Preliminary Budget - January 15, 2024

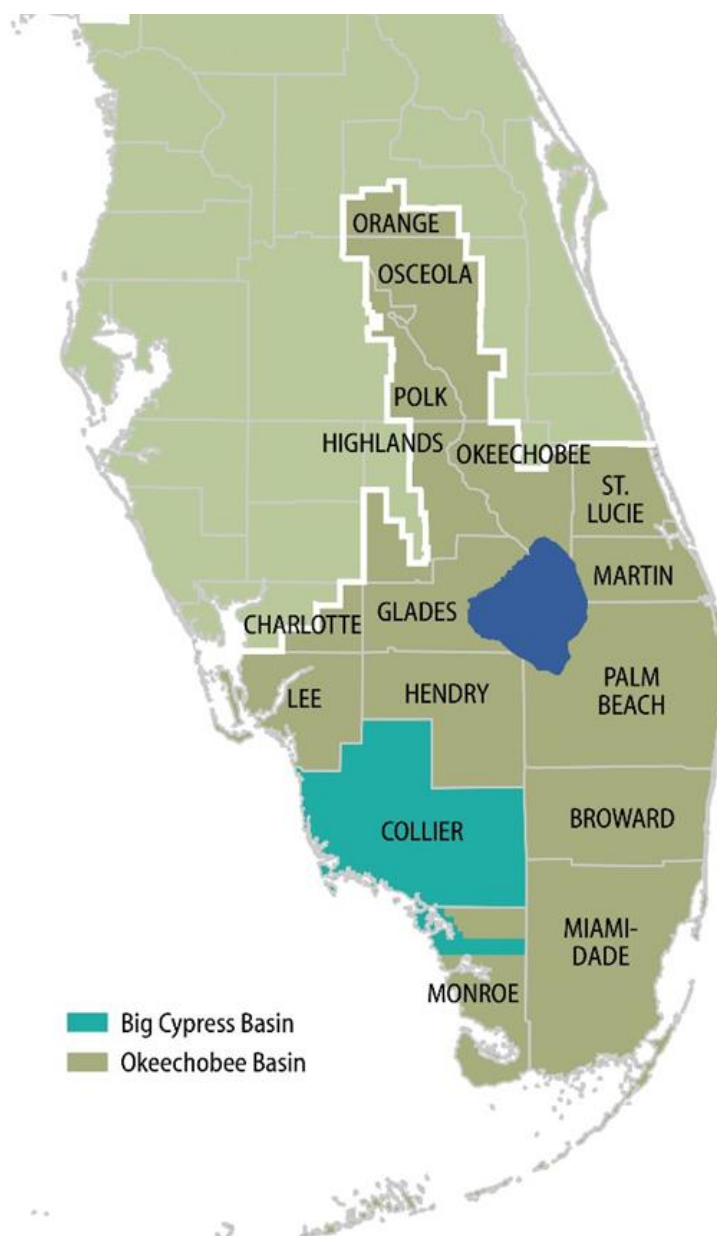
Mission Support Primary Goal: Support District core programs both effectively and efficiently

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs		
Annual Measures	Fiscal Year 2022-23Unaudited	
	Number	Percent
Administrative Costs (State 5.0 & 6.0) as a Percentage of Total Expenditures (report cumulative totals for each quarter during a fiscal year)		
Administrative Costs (State Programs 5.0 & 6.0)	\$43,004,743	4.80%
Total expenditures (State Programs 1.0 through 6.0)	\$895,882,778	

VII. BASIN BUDGETS

The Florida State Legislature enacted the Water Resources Act in 1972 which divided the state into five regional Water Management Districts defined along natural hydrologic boundaries. This Act (Chapter 373) also greatly expanded the responsibilities of the Districts. Further definition of water management roles was established as a result of a legislative amendment resulting in the establishment of two basin boards within the South Florida Water Management District. The basins were named Okeechobee Basin and Big Cypress Basin.

Figure 5. Map of District Basins Geographic Areas



A. Big Cypress Basin

The Big Cypress Basin encompasses all of Collier and a small portion of mainland Monroe counties. The basin also includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, Picayune Strand State Forest, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

Property owners within the Big Cypress Basin were most recently assessed through the Fiscal Year 2023-24 Adopted Budget the aggregate millage rate of 0.1926 mills, which is comprised of the District-at-large millage rate of 0.0948 mills and the Big Cypress Basin millage rate of 0.0978 mills.

The Fiscal Year 2024-25 proposed millage rate for the property owners within the Big Cypress Basin is 0.1926 mills, which is comprised of the District-at-large continuation millage rate of 0.0948 mills and the Big Cypress Basin continuation millage rate of 0.0978 mills. Final millage rates and budget for the proposed Fiscal Year 2024-25 Big Cypress Basin Budget will be presented for discussion and approval by the Basin Board in August 2024 and will be presented for discussion and adoption by the District Governing Board in September 2024.

ACTUAL UNAUDITED - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2022-23

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 2,043,252	\$ -	\$ 9,358,421	\$ -	\$ 6,199	\$ 243,141	\$ 11,651,013
Fund Balance	-	-	-	-	-	-	\$ -
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	592	-	-	-	\$ 592
Federal Revenues	-	-	952	-	-	-	\$ 952
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	2,043,252	-	9,359,965	-	6,199	243,141	\$ 11,652,557
TOTAL REVENUES	\$ 2,043,252	\$ -	\$ 9,359,965	\$ -	\$ 6,199	\$ 243,141	\$ 11,652,557
EXPENDITURES							
Salaries and Benefits	\$ 542,614	\$ -	\$ 1,785,339	\$ -	\$ 6,199	\$ -	\$ 2,334,152
Other Personal Services	-	-	-	-	-	-	\$ -
Contracted Services	\$ 60,169	\$ -	\$ 351,915	\$ -	\$ -	\$ -	\$ 412,084
Operating Expenses	\$ 145,155	\$ -	\$ 2,991,191	\$ -	\$ -	\$ 243,141	\$ 3,379,487
Operating Capital Outlay	\$ -	\$ -	\$ 433,300	\$ -	\$ -	\$ -	\$ 433,300
Fixed Capital Outlay	\$ -	\$ -	\$ 1,419,458	\$ -	\$ -	\$ -	\$ 1,419,458
Interagency Expenditures	\$ 1,295,314	\$ -	\$ 62,500	\$ -	\$ -	\$ -	\$ 1,357,814
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,043,252	\$ -	\$ 7,043,703	\$ -	\$ 6,199	\$ 243,141	\$ 9,336,295
PERSONNEL							
Full-time Equivalents	4	0	23	0	0	0	27
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	4	0	23	0	0	0	27

ADOPTED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2023-24

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
Big Cypress Basin**

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 1,775,330	\$ -	\$ 10,969,597	\$ -	\$ 34,888	\$ 345,000	\$ 13,124,815
Fund Balance	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	1,775,330	-	12,969,597	-	34,888	345,000	\$ 15,124,815
TOTAL REVENUES	\$ 1,775,330	\$ -	\$ 12,969,597	\$ -	\$ 34,888	\$ 345,000	\$ 15,124,815
EXPENDITURES							
Salaries and Benefits	\$ 602,630	\$ -	\$ 2,176,052	\$ -	\$ 34,888	\$ -	\$ 2,813,570
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 621,000	\$ -	\$ 1,148,086	\$ -	\$ -	\$ -	\$ 1,769,086
Operating Expenses	\$ 9,380	\$ -	\$ 4,656,262	\$ -	\$ -	\$ 345,000	\$ 5,010,642
Operating Capital Outlay	\$ -	\$ -	\$ 589,197	\$ -	\$ -	\$ -	\$ 589,197
Fixed Capital Outlay	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,400,000
Interagency Expenditures	\$ 542,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542,320
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
TOTAL EXPENDITURES	\$ 1,775,330	\$ -	\$ 12,969,597	\$ -	\$ 34,888	\$ 345,000	\$ 15,124,815
PERSONNEL							
Full-time Equivalents	5	0	20	0	0	0	25
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	5	0	20	0	0	0	25

PRELIMINARY BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2024-25

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
Big Cypress Basin**

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 1,802,415	\$ -	\$ 11,540,697	\$ -	\$ 35,259	\$ 345,000	\$ 13,723,371
Fund Balance	\$ -	\$ -	\$ 5,284,774	\$ -	\$ -	\$ -	\$ 5,284,774
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	\$ -	\$ -	\$ 10,400,000	\$ -	\$ -	\$ -	\$ 10,400,000
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	1,802,415	-	27,225,471	-	35,259	345,000	\$ 29,408,145
TOTAL REVENUES	\$ 1,802,415	\$ -	\$ 27,225,471	\$ -	\$ 35,259	\$ 345,000	\$ 29,408,145
EXPENDITURES							
Salaries and Benefits	\$ 628,445	\$ -	\$ 2,189,676	\$ -	\$ 35,259	\$ -	\$ 2,853,380
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 621,000	\$ -	\$ 1,146,816	\$ -	\$ -	\$ -	\$ 1,767,816
Operating Expenses	\$ 9,380	\$ -	\$ 4,609,782	\$ -	\$ -	\$ 345,000	\$ 4,964,162
Operating Capital Outlay	\$ -	\$ -	\$ 1,329,197	\$ -	\$ -	\$ -	\$ 1,329,197
Fixed Capital Outlay	\$ -	\$ -	\$ 15,950,000	\$ -	\$ -	\$ -	\$ 15,950,000
Interagency Expenditures	\$ 543,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 543,590
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
TOTAL EXPENDITURES	\$ 1,802,415	\$ -	\$ 27,225,471	\$ -	\$ 35,259	\$ 345,000	\$ 29,408,145
PERSONNEL							
Full-time Equivalents	5	0	20	0	0	0	25
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	5	0	20	0	0	0	25

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2022-23 (Actual - Unaudited) 2023-24 (Adopted) 2024-25 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2024-25

Big Cypress Basin					
AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	(Preliminary -- Adopted)	(Preliminary -- Adopted)
Ad Valorem Taxes	\$ 11,317,727	\$ 12,742,562	\$ 13,360,321		
New Construction Estimate	\$ 271,866	\$ 232,496	\$ 235,803		
Millage Rate	0.1116	0.0978	0.0978		
Rolled-Back Rate	0.1116	0.0877	0.0944		
Percent Change from Rolled-Back Rate	0.0%	11.5%	3.6%		
Current Year Gross Taxable Value for Operating Purposes	\$122,416,547,052	\$138,775,424,931	\$144,812,155,700	\$ 6,036,730,769	4.3%
Current Year Net New Taxable Value	\$2,895,638,018	\$2,486,671,858	\$2,511,538,577	\$ 24,866,719	1.0%
Current Year Adjusted Taxable Value	\$119,520,909,034	\$136,288,753,073	\$142,300,617,123	\$ 6,011,864,050	4.4%
SOURCE OF FUNDS					
	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
District Revenues	\$ 11,651,013	\$ 13,124,815	\$ 13,723,371	\$ 598,556	4.6%
Fund Balance	-	2,000,000	5,284,774	3,284,774	164.2%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	-	-	10,400,000	10,400,000	-
State General Revenues	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	592	-	-	-	-
Federal Revenues	952	-	-	-	-
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	11,652,557	15,124,815	29,408,145	14,283,330	94.4%
SOURCE OF FUNDS TOTAL	\$ 11,652,557	\$ 15,124,815	\$ 29,408,145	\$ 14,283,330	94.4%
USE OF FUNDS					
Salaries and Benefits	\$ 2,334,152	\$ 2,813,570	\$ 2,853,380	\$ 39,810	1.4%
Other Personal Services	-	-	-	-	-
Contracted Services	412,084	1,769,086	1,767,816	(1,270)	-0.1%
Operating Expenses	3,379,487	5,010,642	4,964,162	(46,480)	-0.9%
Operating Capital Outlay	433,300	589,197	1,329,197	740,000	125.6%
Fixed Capital Outlay	1,419,458	2,400,000	15,950,000	13,550,000	564.6%
Interagency Expenditures	1,357,814	542,320	543,590	1,270	0.2%
Debt	-	-	-	-	-
Reserves	-	2,000,000	2,000,000	-	0.0%
USE OF FUNDS TOTAL	\$ 9,336,295	\$ 15,124,815	\$ 29,408,145	\$ 14,283,330	94.4%
WORKFORCE					
Authorized Positions	27	25	25	-	0.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	27	25	25	-	0.0%

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
Fiscal Years 2022-23 (Actual - Unaudited) 2023-24 (Adopted) 2024-25 (Preliminary)
BIG CYPRESS BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary - Adopted)	% of Change (Preliminary - Adopted)
1.0 Water Resources Planning and Monitoring	2,043,252	1,775,330	1,802,415	27,085	1.5%
1.1 - District Water Management Planning	1,869,209	1,028,287	1,048,465	20,178	2.0%
1.1.1 Water Supply Planning	-	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	1,869,209	1,028,287	1,048,465	20,178	2.0%
1.2 - Research, Data Collection, Analysis and Monitoring	174,043	747,043	753,950	6,907	0.9%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	-	-	-	-	-
2.0 Land Acquisition, Restoration and Public Works	-	-	-	-	-
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	-	-	-	-	-
2.2.1 Water Resource Development Projects	-	-	-	-	-
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	-	-	-	-	-
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	-	-	-	-	-
3.0 Operation and Maintenance of Lands and Works	7,043,704	12,969,597	27,225,471	14,255,874	109.9%
3.1 - Land Management	176,812	135,000	135,000	-	0.0%
3.2 - Works	5,119,878	11,285,913	25,542,776	14,256,863	126.3%
3.3 - Facilities	122,339	158,013	158,526	513	0.3%
3.4 - Invasive Plant Control	1,310,534	1,058,557	1,066,828	8,271	0.8%
3.5 - Other Operation and Maintenance Activities	65,867	145,911	138,554	(7,357)	-5.0%
3.6 - Fleet Services	246,621	179,793	183,787	3,994	2.2%
3.7 - Technology & Information Services	1,653	6,410	-	(6,410)	-100.0%
4.0 Regulation	-	-	-	-	-
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	-	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	-	-	-	-	-
4.5 - Technology & Information Service	-	-	-	-	-
5.0 Outreach	6,199	34,888	35,259	371	1.1%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	6,199	34,888	35,259	371	1.1%
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	-	-	-	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>9,093,155</i>	<i>14,779,815</i>	<i>29,063,145</i>	<i>14,283,330</i>	<i>96.6%</i>
6.0 District Management and Administration	243,141	345,000	345,000	-	0.0%
6.1 - Administrative and Operations Support	-	-	-	-	-
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	-	-	-	-	-
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	-	-	-	-	-
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Other	-	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	243,141	345,000	345,000	-	0.0%
GRAND TOTAL	9,336,295	15,124,815	29,408,145	14,283,330	94.4%

B. Okeechobee Basin

The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes the 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast, and Everglades National Park. The Okeechobee Basin encompasses whole or parts of 15 of the 16 counties (excludes Collier County) within the District's boundaries of central and southern Florida.

Property owners within the Okeechobee Basin were most recently assessed through the Fiscal Year 2023-24 Adopted Budget an aggregate millage rate of 0.2301 mills, which is comprised of the District-at-large millage rate of 0.0948 mills, the Okeechobee Basin millage rate of 0.1026 mills and the Everglades Construction Project millage rate of 0.0327 mills.

The Fiscal Year 2024-25 proposed continuation millage rate for the property owners within the Okeechobee Basin is 0.2301 mills, which is comprised of the District-at-large continuation millage rate of 0.0948 mills, the Okeechobee Basin continuation millage rate of 0.1026 mills and the Everglades Construction Project continuation millage rate of 0.0327 mills. Final millage rates and budget for the proposed Fiscal Year 2024-25 Budget will be presented for discussion and adoption by the District Board in September 2024.

ACTUAL UNAUDITED - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2022-23

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,179,499	\$ 8,430,785	\$ 108,037,656	\$ 1,054	\$ 30,047	\$ 3,045,047	\$ 122,724,088
Fund Balance	-	-	16,181,466	-	-	-	\$ 16,181,466
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	50,837	-	-	-	\$ 50,837
State General Revenues	-	390,544	-	-	-	-	\$ 390,544
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	3,641,464	-	-	-	\$ 3,641,464
Federal Revenues	-	-	9,623,914	-	-	-	\$ 9,623,914
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,179,499	8,821,329	137,535,337	1,054	30,047	3,045,047	\$ 152,612,313
TOTAL REVENUES	\$ 3,179,499	\$ 8,821,329	\$ 137,535,337	\$ 1,054	\$ 30,047	\$ 3,045,047	\$ 152,612,313
EXPENDITURES							
Salaries and Benefits	\$ 1,571,962	\$ 5,474,041	\$ 50,506,222	\$ 1,054	\$ 4,593	\$ 3,571	\$ 57,561,443
Other Personal Services	\$ 56,381	-	-	-	-	-	\$ 56,381
Contracted Services	\$ 375,354	\$ 1,494,189	\$ 5,804,291	-	\$ 16,279	\$ 7,800	\$ 7,697,913
Operating Expenses	\$ 217,096	\$ 1,089,558	\$ 50,092,854	-	\$ 9,175	\$ 3,033,676	\$ 54,442,359
Operating Capital Outlay	\$ 121,020	\$ 358,943	\$ 9,512,731	-	-	-	\$ 9,992,694
Fixed Capital Outlay	\$ 24,187	\$ 60,455	\$ 21,421,762	-	-	-	\$ 21,506,404
Interagency Expenditures	\$ 813,499	\$ 344,143	\$ 19,746	-	-	-	\$ 1,177,388
Debt	-	-	177,731	-	-	-	\$ 177,731
Reserves	-	-	-	-	-	-	\$ -
TOTAL EXPENDITURES	\$ 3,179,499	\$ 8,821,329	\$ 137,535,337	\$ 1,054	\$ 30,047	\$ 3,045,047	\$ 152,612,313
PERSONNEL							
Full-time Equivalents	14	41	503	0	0	0	558
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	14	41	503	0	0	0	558

ADOPTED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2023-24

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
Okeechobee Basin**

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,213,862	\$ 11,518,704	\$ 118,091,908	\$ 101,600	\$ 27,000	\$ 5,046,666	\$ 137,999,740
Fund Balance	-	-	39,841,231	-	-	-	\$ 39,841,231
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	4,981,194	-	-	-	\$ 4,981,194
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,213,862	11,518,704	162,914,333	101,600	27,000	5,046,666	\$ 182,822,165
TOTAL REVENUES	\$ 3,213,862	\$ 11,518,704	\$ 162,914,333	\$ 101,600	\$ 27,000	\$ 5,046,666	\$ 182,822,165
EXPENDITURES							
Salaries and Benefits	\$ 1,961,929	\$ 7,218,595	\$ 58,749,784	\$ -	\$ -	\$ 10,224	\$ 67,940,532
Other Personal Services	\$ 13,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,750
Contracted Services	\$ 286,950	\$ 1,924,720	\$ 21,266,398	\$ 101,600	\$ 27,000	\$ 1,553,130	\$ 25,159,798
Operating Expenses	\$ 34,304	\$ 1,999,341	\$ 37,761,892	\$ -	\$ -	\$ 3,483,312	\$ 43,278,849
Operating Capital Outlay	\$ -	\$ 52,000	\$ 6,878,472	\$ -	\$ -	\$ -	\$ 6,930,472
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures	\$ 916,929	\$ 324,048	\$ 20,000	\$ -	\$ -	\$ -	\$ 1,260,977
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 38,237,787	\$ -	\$ -	\$ -	\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,213,862	\$ 11,518,704	\$ 162,914,333	\$ 101,600	\$ 27,000	\$ 5,046,666	\$ 182,822,165
PERSONNEL							
Full-time Equivalents	17	54	492	0	0	0	563
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	17	54	492	0	0	0	563

PRELIMINARY BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2024-25

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,354,560	\$ 11,978,341	\$ 123,842,998	\$ 101,600	\$ 27,000	\$ 5,046,773	\$ 144,351,272
Fund Balance	-	-	38,241,172	-	-	-	\$ 38,241,172
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	4,981,194	-	-	-	\$ 4,981,194
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,354,560	11,978,341	167,065,364	101,600	27,000	5,046,773	\$ 187,573,638
TOTAL REVENUES	\$ 3,354,560	\$ 11,978,341	\$ 167,065,364	\$ 101,600	\$ 27,000	\$ 5,046,773	\$ 187,573,638
EXPENDITURES							
Salaries and Benefits	\$ 2,102,001	\$ 7,294,840	\$ 60,612,971	\$ -	\$ -	\$ 10,331	\$ 70,020,143
Other Personal Services	\$ 13,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,750
Contracted Services	\$ 287,093	\$ 2,273,875	\$ 18,090,622	\$ 101,600	\$ 27,000	\$ 1,553,130	\$ 22,333,320
Operating Expenses	\$ 34,787	\$ 2,030,578	\$ 42,410,537	\$ -	\$ -	\$ 3,483,312	\$ 47,959,214
Operating Capital Outlay	\$ -	\$ 20,000	\$ 7,693,447	\$ -	\$ -	\$ -	\$ 7,713,447
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures	\$ 916,929	\$ 359,048	\$ 20,000	\$ -	\$ -	\$ -	\$ 1,295,977
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 38,237,787	\$ -	\$ -	\$ -	\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,354,560	\$ 11,978,341	\$ 167,065,364	\$ 101,600	\$ 27,000	\$ 5,046,773	\$ 187,573,638
PERSONNEL							
Full-time Equivalents	17	54	509	0	0	0	580
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	17	54	509	0	0	0	580

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
Fiscal Years 2022-23 (Actual - Unaudited) 2023-24 (Adopted) 2024-25 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2024-25
Okeechobee Basin

AD VALOREM TAX COMPARISON OKEECHOBEE BASIN	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Ad Valorem Taxes	\$ 119,276,859	\$ 134,446,636	\$ 140,011,620		
New Construction Estimate	\$ 2,477,459	\$ 1,551,844	\$ 2,496,578		
Millage Rate	0.1026	0.1026	0.1026		
Rolled-Back Rate	0.1026	0.0920	0.0991		
Percent Change from Rolled-Back Rate	0.0%	11.5%	3.5%		
Current Year Gross Taxable Value for Operating Purposes	\$ 1,236,137,875,070	\$ 1,386,528,498,910	\$ 1,446,842,488,828	\$ 60,313,989,918	4.4%
Current Year Net New Taxable Value	\$ 25,152,891,556	\$ 15,821,320,498	\$ 25,347,002,640	\$ 9,525,682,142	60.2%
Current Year Adjusted Taxable Value	\$ 1,210,984,983,514	\$ 1,370,707,178,412	\$ 1,421,495,486,188	\$ 50,788,307,776	3.7%
SOURCE OF FUNDS	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
District Revenues	\$ 122,724,088	\$ 137,999,740	\$ 144,351,272	\$ 6,351,532	4.6%
Fund Balance	16,181,466	39,841,231	38,241,172	(1,600,059)	-4.0%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	50,837	-	-	-	-
State General Revenues	390,544	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	3,641,464	-	-	-	-
Federal Revenues	9,623,914	4,981,194	4,981,194	-	0.0%
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	152,612,313	182,822,165	187,573,638	4,751,473	2.6%
SOURCE OF FUNDS TOTAL	\$ 152,612,313	\$ 182,822,165	\$ 187,573,638	\$ 4,751,473	2.6%
USE OF FUNDS					
Salaries and Benefits	\$ 57,561,443	\$ 67,940,532	\$ 70,020,143	\$ 2,079,611	3.1%
Other Personal Services	56,381	13,750	13,750	-	0.0%
Contracted Services	7,697,913	25,159,798	22,333,320	(2,826,478)	-11.2%
Operating Expenses	54,442,359	43,278,849	47,959,214	4,680,365	10.8%
Operating Capital Outlay	9,992,694	6,930,472	7,713,447	782,975	11.3%
Fixed Capital Outlay	21,506,404	-	-	-	-
Interagency Expenditures	1,177,388	1,260,977	1,295,977	35,000	2.8%
Debt	177,731	-	-	-	-
Reserves	-	38,237,787	38,237,787	-	0.0%
USE OF FUNDS TOTAL	\$ 152,612,313	\$ 182,822,165	\$ 187,573,638	\$ 4,751,473	2.6%
WORKFORCE					
Authorized Positions	558	563	580	17	3.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	558	563	580	17	3.0%

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
Fiscal Years 2022-23 (Actual - Unaudited) 2023-24 (Adopted) 2024-25 (Preliminary)
OKEECHOBEE BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2022-23 (Actual - Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	3,399,030	3,213,862	3,354,560	140,698	4.4%
1.1 - District Water Management Planning	33,994	45,044	47,422	2,378	5.3%
1.1.1 Water Supply Planning	17,222	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	16,772	45,044	47,422	2,378	5.3%
1.2 - Research, Data Collection, Analysis and Monitoring	3,365,036	3,167,148	3,307,138	139,990	4.4%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	-	1,670	-	(1,670)	-100.0%
2.0 Land Acquisition, Restoration and Public Works	8,401,809	11,518,704	11,978,341	459,637	4.0%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	-	16,461	17,999	1,538	9.3%
2.2.1 Water Resource Development Projects	-	16,461	17,999	1,538	9.3%
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	8,052,864	11,150,440	11,611,397	460,957	4.1%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	348,945	351,803	348,945	(2,858)	-0.8%
3.0 Operation and Maintenance of Lands and Works	173,889,502	159,271,957	167,065,364	7,793,407	4.9%
3.1 - Land Management	5,385,314	5,804,032	9,863,010	4,058,978	69.9%
3.2 - Works	148,092,000	124,836,899	127,776,475	2,939,576	2.4%
3.3 - Facilities	478,298	2,481,568	2,624,152	142,584	5.7%
3.4 - Invasive Plant Control	7,930,690	13,020,796	13,720,112	699,316	5.4%
3.5 - Other Operation and Maintenance Activities	2,249,614	2,458,952	2,425,946	(33,006)	-1.3%
3.6 - Fleet Services	6,934,502	7,042,922	7,091,103	48,181	0.7%
3.7 - Technology & Information Services	2,919,084	3,626,788	3,564,566	(62,222)	-1.7%
4.0 Regulation	-	101,600	101,600	-	0.0%
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	-	101,600	101,600	-	0.0%
4.4 - Other Regulatory and Enforcement Activities	-	-	-	-	-
4.5 - Technology & Information Service	-	-	-	-	-
5.0 Outreach	27,000	27,000	27,000	-	0.0%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	-	-	-	-	-
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	27,000	27,000	27,000	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>185,717,341</i>	<i>174,133,123</i>	<i>182,526,865</i>	<i>8,393,742</i>	<i>4.8%</i>
6.0 District Management and Administration	3,492,267	5,046,666	5,046,773	107	0.0%
6.1 - Administrative and Operations Support	295,948	1,850,347	1,850,454	107	0.0%
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	-	1,553,530	1,553,130	(400)	0.0%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	-	-	-	-	-
6.1.8 - Communications	286,993	286,993	286,993	-	0.0%
6.1.9 - Other	8,955	9,824	10,331	507	5.2%
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	3,196,319	3,196,319	3,196,319	-	0.0%
GRAND TOTAL	189,209,608	179,179,789	187,573,638	8,393,849	4.7%

VIII. APPENDICES

A. Related Reports

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

The mandated Consolidated Annual Report (CAR) is satisfied by the South Florida Water Management District utilizing the South Florida Environmental Report (SFER) – Volume II. This is a major consolidation effort authorized by the Florida Legislature in 2005-36, Laws of Florida, and Subsection 373.036(7), Florida Statutes. The SFERs for current and historical years are posted on the District's website at www.sfwmd.gov/sfer.

The following table is supplemented with the list of reports consolidated into the three-volume SFER (due annually on March 1) that are provided to the state and linked to the Tentative Budget submission (due annually on August 1).

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Preliminary Budget	Annually January 15	Candida Heater	cheater@sfwmd.gov 561-682-6486
Tentative Budget	Annually August 1	Candida Heater	cheater@sfwmd.gov 561-682-6486
VOLUME I – THE SOUTH FLORIDA ENVIRONMENT			
South Florida Hydrology and Water Management - Volume I, Chapter 2A A water year review of the South Florida regional water management system along with the impacts from hydrologic variation. This chapter does not fulfill statutory requirements.	Annually March 1	Nicole Cortez	ncortez@sfwmd.gov 561-254-4380
Water Climate Resilience Metrics – Volume I, Chapter 2B As part of a series of resilience initiatives, the District is currently developing a set of water and climate resilience metrics to track and document shifts and trends in District-managed water and climate observed data. These efforts support the assessment of current and future climate condition scenarios, operational decisions, and District resiliency priorities. This chapter reports on key significant findings in terms of long-term trend analysis and potential climate correlation factors observed during the past water year. This chapter does not fulfill statutory requirements.	Annually March 1	Nicole Cortez	ncortez@sfwmd.gov 561-254-4380
Water Quality in the Everglades Protection Area - Volume I, Chapter 3	Annually March 1	Mailin Sotolongo-Lopez	mailin.sotolongolopez@dep.state.fl.us 850-245-2182

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Provides (1) an assessment of water quality within the Everglades Protection Area (EPA) for the water year, (2) numerous reporting requirements under the Everglades Forever Act (EFA), (3) a preliminary assessment of total phosphorus (TP) criterion achievement, and (4) an annual update of the comprehensive overview of nitrogen and phosphorus concentrations and loads throughout the EPA. The chapter may also contain information related to mercury and sulfur in the Everglades. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, Florida Statutes (F.S.)) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, 373.4592(4)(e), and 373.4592(13), F.S.).		(DEP)	
Nutrient Source Control Programs in the Southern Everglades - Volume I, Chapter 4 A water year review of regional nutrient source control program status and related activities in major watersheds within the Southern Everglades. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, 373.4592(4)(e), and 373.4592(13), F.S.).	Annually March 1	Youchao Wang Mehrnoosh Mahmoudi	ywang@sfwmd.gov 561-682-2895 mmahmoud@sfwmd.gov 561-682-2728
Restoration Strategies – Design and Construction Status of Water Quality Improvement Projects - Volume I, Chapter 5A Provides the status of the current Restoration Strategies projects for the water year, in accordance with the EFA and National Pollutant Discharge Elimination System (NPDES) permits and associated consent orders. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Section 373.4592(13), F.S.).	Annually March 1	Robert Shuford	rshufor@sfwmd.gov 561-681-8800 x2155
Performance and Operation of the Everglades Stormwater Treatment Areas - Volume I, Chapter 5B Assessments of each Everglades Stormwater Treatment Area (STA) and individual flow-way treatment performance; information on STA operational status, maintenance activities and enhancements; and updates on applied scientific studies relevant to the	Annually March 1	Michael Chimney	mchimney@sfwmd.gov 561-682-6523

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
STAs. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, and 373.4592(13), F.S.).			
Restoration Strategies Science Plan - Volume I, Chapter 5C Report on the Science Plan for the Everglades STAs intended to integrate and synthesize information to effectively communicate scientific findings and understanding of the plan results to management and stakeholders; cover the progress of the Science Plan implementation; and incorporate the status and findings of research, monitoring, and modeling efforts outlined in the plan. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.), and the EFA (Sections 373.4592(4)(d)3, 373.4592(4)(d)5, and 373.4592(13), F.S.).	Annually March 1	R. Thomas James	tjames@sfwmd.gov (561) 682-6356
Everglades Research and Evaluation - Volume I, Chapter 6 A summary of Everglades Research and evaluation key findings during the water year, presented within five main fields: (1) hydrology, (2) wildlife ecology, (3) plant ecology, (4) ecosystem ecology, and (5) landscape patterns and ecology. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)2, 373.4592(4)(d)5, and 373.4592(13), F.S.).	Annually March 1	Fred Sklar	fsklar@sfwmd.gov 561-682-6504
Status of Invasive Species - Volume I, Chapter 7 A water year status report on invasive species programs that provides updates on priority invasive species, programmatic overviews of regional invasive species initiatives, and key issues linked to managing and preventing biological invasions in South Florida ecosystems. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.), and the EFA (Sections 373.4592(4)(g) and 373.4592(13), F.S.).	Annually March 1	LeRoy Rodgers	lrogers@sfwmd.gov 561-682-2773
Northern Everglades and Estuaries Protection Program Annual Progress Report - Volume I, Chapter 8A In accordance with Sections 373.036(7)(e)1 (CAR) and 403.0675, F.S., and NEEPP	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
legislation (Sections 373.4595(3), and 373.4595(6), F.S.), this report (in conjunction with Chapters 8B, 8C, and 8D) comprises the NEEPP Annual Progress Report for the Lake Okeechobee, St. Lucie River, and Caloosahatchee River watersheds. The report also documents the status of DEP's Lake Okeechobee, Caloosahatchee Estuary, and St. Lucie River and Estuary basin management action plans (BMAPs), and Florida Department of Agriculture and Consumer Services' (FDACS') implementation of the agricultural nonpoint source best management practices (BMPs) in the Northern Everglades watersheds. It also contains an accounting of Fiscal Year 2022-23 expenditures and includes the NEEPP Fiscal Year 2023-24 Annual Work Plan.			
Lake Okeechobee Watershed Protection Plan Annual Progress Report – Volume I, Chapter 8B In accordance with Section 373.036(7)(e)1, F.S. (CAR), and NEEPP legislation (Sections 373.4595(3) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for Lake Okeechobee and the Lake Okeechobee Watershed. The report covers the water year status update on the Lake Okeechobee Watershed Research and Water Quality Monitoring Program and the Lake Okeechobee Watershed Construction Project.	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039
St. Lucie River Watershed Protection Plan Annual Progress Report - Volume I, Chapter 8C In accordance with NEEPP legislation (Sections 373.4595(4) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for the St. Lucie River Watershed. The report covers the water year status update on research and water quality monitoring programs for both the St. Lucie Estuary and St. Lucie River Watershed. It also provides an update on the St. Lucie River Watershed Construction Project.	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

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Caloosahatchee River Watershed Protection Plan Annual Progress Report - Volume I, Chapter 8D In accordance with NEEPP legislation (Sections 373.4595(4) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for the Caloosahatchee River Watershed. The report covers the water year status update on research and water quality monitoring programs for both the Caloosahatchee Estuary and Caloosahatchee River Watershed. It also provides an update on the Caloosahatchee River Watershed Construction Project.	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039
Kissimmee River Restoration and Other Kissimmee Basin Initiatives - Volume I, Chapter 9 A water year status report on activities within the Kissimmee River Basin that include ecosystem restoration, ecological data collection and evaluation, hydrologic modeling, and adaptive management of water and land resources. This chapter does not fulfill any statutory requirements.	Annually March 1	Joseph Koebel Steve Bousquin	jkoebel@sfwmd.gov 561-682-6925 sbousqu@sfwmd.gov 561-682-2719
Volume I Peer and Public Review Process and Products - Volume I, Appendix 1-1 A document provides comments and responses produced for the annual South Florida Environmental Report peer and public review process, which is conducted as required by Section 373.4592(4)(d)5, F.S., of the EFA.	Annually March 1	Kim Richer	kricher@sfwmd.gov 561-682-2425
Comprehensive Everglades Restoration Plan Annual Report – 470 Report - Volume I, Appendix 1-2 In accordance with Sections 373.036(7)(e)3 (CAR) and 373.470(7), F.S., (Everglades Restoration Investment Act), this annual report provides required yearly Comprehensive Everglades Restoration Plan (CERP) financial reporting and status of CERP implementation.	Annually March 1	Gregory Rogers	grogers@sfwmd.gov 561-682-6199
Everglades Forever Act Annual Financial Report – Volume I, Appendix 1-3 Pursuant to Section 373.45926(3), F.S., (Everglades Trust Fund) as amended by Section 33 of Chapter 2011-34, this annual	Annually March 1	Julie Maytok	jmaytok@sfwmd.gov 561-682-6027

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report presents required yearly financial reporting on the Everglades Trust Fund and EFA implementation status. This appendix also fulfills requirements set forth for the CAR (Section 373.036(7)(e)4, F.S.) and the EFA (Section 373.4592(14), F.S.).			
SFER VOLUME II – DISTRICT ANNUAL PLANS AND REPORTS			
Fiscal Year 2023 Fiscal and Performance Accountability Report - Volume II, Chapter 2 Implementation status report for the Strategic Plan and resulting Annual Work Plan, including activity summaries and success indicators for the District's programs and projects during the fiscal year. This chapter fulfills Sections 373.036(2)(e)4 and 373.036(7)(b)1, F.S., for the CAR and 373.199(7)(c), F.S., for the Florida Forever Water Management District Work Plan.	Annually March 1	Deborah Martel	dmartel@sfwmd.gov 561-682-6061
2023 Priority Water Bodies - Volume II, Chapter 3 In accordance with Sections 373.036(7)(b)2, F.S. for the CAR and 373.042, 373.0421, and 373.223(4), F.S.; and Chapter 40E-8 and Sections 62-40.473(9) and 60-40.474(5), Florida Administrative Code (F.A.C.) for Minimum Flows and Minimum Water Levels (MFLs) and Water Reservations, this chapter annually identifies water bodies for which MFLs and water reservations must be established or updated.	Annually March 1	James Beerens	jabeeren@sfwmd.gov 561-682-2028
Five-Year Capital Improvements Plan - Volume II, Chapter 4 In accordance with Sections 216.043 (Budgets for Fixed Capital Outlay), 373.036(7)(b)3 (CAR), 373.536(6)(a)3 (District Budget), and 373.536(6)(a)4 (District Budget), F.S., this annual report of the District's capital projects covers all the agency's programs, includes project-level detail, and shows projected expenditures and corresponding funding sources for the five-year reporting period.	Annually March 1	Julie Maytok	jmaytok@sfwmd.gov 561-682-6027
Five-Year Water Resource Development Work Program - Volume II, Chapter 5A In accordance with Sections 373.036(7)(b)4, 373.036(7)(b)5, and 373.036(7)(b)8, F.S., for	Annually March 1	Stacey Payseno	spayseno@sfwmd.gov 561-682-2577

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the CAR and 373.536(6)(a)4, F.S. for the District Budget, the projected five-year period financial costs and water supply benefits for implementing the District's regional water supply plans, as well as status report of the water resource development efforts in the fiscal year are reported. In addition, this annual report also summarizes the alternative water supply projects funded by the District, including the quantity of water made available, agency funding and total cost as required by Section 373.707(8)(n), F.S. It also contains Projects Associated with a Prevention or Recovery Strategy for Fiscal Year 2021-22 through Fiscal Year 2025-26.			

¹ Based on 2024 SFER chapter titles and content and 2024 SFER Lead Author List.

B. Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Preliminary Budget includes a total of \$746.6 million for Fiscal Year 2024-25.

Since Fiscal Year 2019-20, 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 considerations. A summary of the AWS projects by anticipated funding type is within the Fiscal Year 2024-25 Preliminary Budget is included in the table below.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT **ALTERNATIVE WATER SUPPLY FUNDING** Fiscal Year 2024-25 Preliminary Budget

Funding Source	Fiscal Year 2024-25 Preliminary Budget	% of Total
District Funding for AWS	\$ 137,952,241	18.5%
State Funding for AWS	\$ 608,641,182	81.5%
TOTAL FUNDING FOR AWS	\$ 746,593,423	100.00%

District Funding for AWS \$137,952,241

- C&SF: (\$121,444,778)
- Water Supply Program: (\$16,507,463)

State Funding for AWS \$608,641,182

- Alternative Water Supply: (\$22,000,000)
- C&SF: (\$24,741,182)
- Lake Okeechobee Watershed: (\$50,000,000)
- C-43 West Basin Storage Reservoir: (\$161,500,000)
- IRL-S C-25 Reservoir and STA: (\$24,000,000)
- IRL-S C-44/C-23 Estuary Diversion Canal: (\$26,000,000)
- IRL-S C23/C24 North and South Reservoir: (\$82,100,000)
- Loxahatchee River Watershed Restoration: (\$2,218,130)
- CEPP North: (\$103,881,870)
- EAA Storage Reservoir Conveyance/STA/Pump Station: (\$112,200,000)

C. Outstanding Debt

In November 2006, the District issued \$546,120,000 in Certificates of Participation (COPs) to fund the construction of Everglades Restoration projects. COPs are statutorily authorized tax-exempt certificates. In February 2016, the District advanced refunded \$442,025,000 of the outstanding balance of the Series 2006 COPs. This refunding was financed through the issuance of the Series 2015 Refunding COPs with a par value of \$385,425,000. The economic gain on the refunding is a net present value savings of \$72.2 million. The remaining outstanding principal balance at the end of September 30, 2023, for Fiscal Year 2024-25 through Fiscal Year 2036-37 is \$289,895,000.

The status of the District's Series 2015 COPs is summarized below as of September 30, 2023.

Current Debt Service Requirements on Existing Debt planned for Fiscal Year 2024-25:

Series	Original Issue Amount	Maturity	Principal	Interest	Total Requirements
COPs 2015	\$385,425,000	2037	\$16,495,000	\$13,774,875	\$30,269,875

Future Debt Service Requirements on Existing Debt:

Series	Fiscal Year	Principal	Interest	Total Requirements
COPs 2015	2025-26	\$ 17,315,000	\$ 12,929,625	\$ 30,244,625
	2026-27	\$ 18,180,000	\$ 12,042,250	\$ 30,222,250
	2027-28	\$ 19,085,000	\$ 11,110,625	\$ 30,195,625
	2028-29 thru 2032-33	\$ 110,195,000	\$ 40,351,375	\$ 150,546,375
	2033-34 thru 2035-36	\$ 79,460,000	\$ 10,463,000	\$ 89,923,000
	2036-37	\$ 29,165,000	\$ 729,125	\$ 29,894,125
TOTAL		\$ 273,400,000	\$ 87,626,000	\$ 361,026,000

D. Consistency Issues for Fiscal Year 2024-25

1. *Prior Fiscal Years' Summary*

In Fiscal Year 2011-12, the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In Fiscal Year 2012-13 the management tiers were re-evaluated based on District size, scope, and programs of each District. The tiers are set at SFWMD Tier 1, SWFWD and SJRWMD at Tier 2, and NFWFMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

Additionally, the performance metrics were evaluated annually and in Fiscal Year 2014-15 were finalized to include 7 CUP, 9 ERP, 1 Mission Support, 3 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 more stringent than the state.

2. Current Fiscal Years' 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 Preliminary Budget for the District shows a staffing level of 1,533 FTEs. The 22 proposed additional FTEs that were added are in support of the increased need of staff to operate and maintain new restoration projects coming on-line and workload associated with projects.

The District executive management holds regular meetings to review vacant positions and the justification for their need. Selections for all positions approved for hire are typically hired at or below the budgeted salary amount. Routine oversight and reporting to ensure staffing resources support the agency's operational needs in the most efficient manner.

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. As in recent years, the District is implementing additional pharmacy benefit management controls due to the rising costs of certain prescription drugs. When seeking medical providers and diagnostic testing, employees will continue to have a choice but are incentivized to use lower cost qualified providers. Staff closely analyze plan results throughout the year to track actual claim costs to budget. Based on future medical and pharmacy cost projections, it is not necessary for the District to make any plan changes for the upcoming calendar year. Prior year plan design changes remain in effect and have positively impacted plan costs. The new plan design being implemented is expected to have the same positive cost saving affect:

- Maintenance medications may be filled in a 90-day supply at certain pharmacies.
- Telehealth/Virtual appointments are available to covered employees at a \$0 Copay.
- Drug manufactures will work directly with some diabetic patients who may be eligible for discounted medication.
- Specialty pharmacy efficiencies are being leveraged to provide better clinical value and price.
- Home delivery pharmacy services have been integrated to reduce retail pharmacy spending.

c) Contract and Lease Renewals

The District continues to examine existing contracts and work through the labor and supply chain issues with vendors. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

Every year, as applicable, the District requests every firm under a continuing services contract to hold their labor rates for any renewal period remaining in the contract term. For example, all twenty-four firms for Professional Engineering Services for Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) and Gravity Structures, Canal/Levee Refurbishment and Low Hazard Impoundment have agreed to maintain their rates for any renewal period.

Negotiated cost savings and cost avoidance are also realized through various competitive procurements of both commodities and services. Savings attributed to specific contracts include the elimination of an annual escalator or negotiation of labor rates and other direct costs. Price agreements are also awarded through a competitive process that offer discounts from suppliers on repetitive requirements. The District also realizes saving through piggy-backing the same rates and conditions from intergovernmental cooperative purchases.

Regarding office space leases, the District is utilizing its owned office space in the most efficient manner possible by leasing out available space. The District currently leases office space to DEP at its headquarters in West Palm Beach. The current leased space at the headquarters building is nearly 17,653 square feet and is updated annually based on the actual square footage. For Fiscal Year 2024-25, the District anticipates receiving \$401,694 in revenue from that lease. The District also leases the daycare facility on headquarters campus resulting in \$128,035 in revenue, space in Ft. Myers Service Center to the Edison & Ford Winter Estates resulting in \$87,474 and space to Collier County BCC in the BCB Service Center resulting in \$54,727.

The District rents space for Service Centers located in Orange and Okeechobee Counties. The District also rents space at Palm Beach International Airport as it does not own suitable facilities for Hangar/Office Space. The District is currently working on moving staff from the Okeechobee location to the Okeechobee Field Station once the replacement is completed. Additionally, the District will be leasing office space at the Okeechobee Field Station to FWC staff.

IX. CONTACTS



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IX. CONTACTS

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