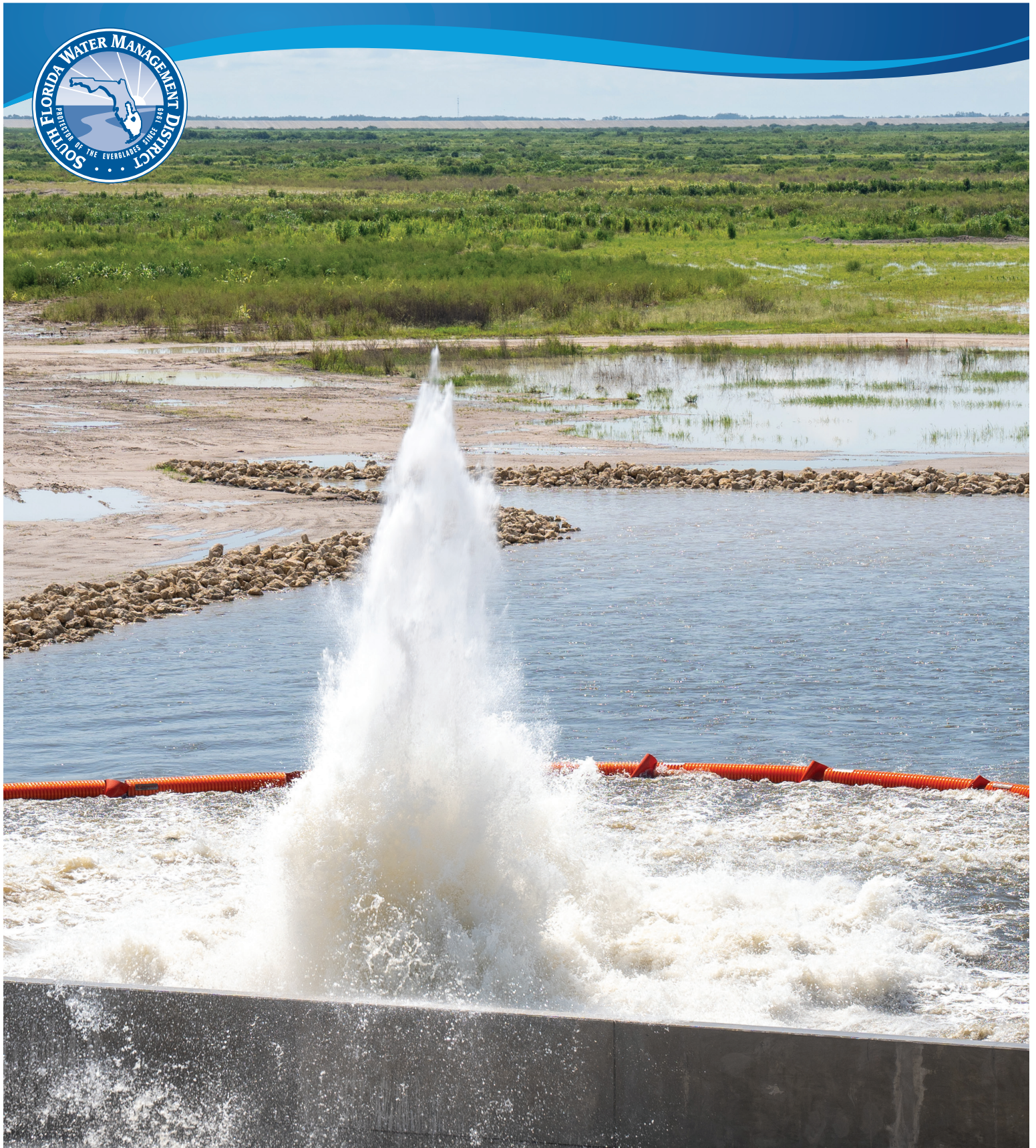




FISCAL YEAR 2025-2026
TENTATIVE BUDGET SUBMISSION

August 1, 2025

Pursuant to Section 373.536, Florida Statutes



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

August 1, 2025

The Honorable Ron DeSantis
Governor of Florida
The Capitol
Tallahassee, Florida, 32399-0001

The Honorable Ben Albritton
President of the Florida Senate
409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

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

Subject: South Florida Water Management District Tentative Budget Submission for Fiscal Year 2025-2026

Dear Governor DeSantis, President Albritton, and Speaker Perez:

The South Florida Water Management District (District) respectfully submits its Tentative Budget for October 1, 2025 – September 30, 2026 (Fiscal Year 2025-26) of \$1,425,598,977 pursuant to Section 373.536, Florida Statutes (F.S.). Our Tentative Budget supports Governor DeSantis' *Achieving Even More Now for Florida's Environment* Executive Order 23-06 to advance South Florida Ecosystem and Everglades restoration and improve water quality. To date, more than 77 ecosystem restoration projects have been completed, broken ground or hit a major milestone since January 2019.

Along with our commitment to getting the job done effectively, we are just as focused on getting the job done efficiently. Over the past 15 years, the District reduced the number of full-time employees by 18% (over 300 positions) and lowered the operational budget by 26%. Simultaneously, in response to public demands, the District increased: new critical water infrastructure to operate and maintain by 52%, construction contract management by \$1.8 billion or 586%, environmental resource permit processing by 39%, and project and conservation land to manage by 80%. The District also has a very low administrative overhead at 3.06%.

To continue to maximize efficiency, the Fiscal Year 2025-26 tentative budget includes further expense reductions: 24 Vacant FTE positions, 15% in Travel, 40% in Conferences, 49% in Memberships and Licenses, 6% in Office Supply, 36% in Mail Courier Services, 46% in Employee Relocation, 4% in Information Technology, 10% in Regulation Bank Fees, and 13% in Department Budgets to redirect over \$43 million in revenue to the Rehabilitation, Refurbishment, and Replacement of the 60+ year old critical flood control infrastructure.

Fiscal Year 2025-26 Budget Highlights

The Governing Board has dedicated **91 percent** of the Fiscal Year 2025-26 Tentative Budget to the advancement of ecosystem restoration and water quality projects for South Florida and America's Everglades in addition to the operations, maintenance, and upgrade of critical flood control infrastructure.

The Tentative Budget supports implementing priority projects in support of Governor DeSantis' Executive Order 23-06. Some of the major projects in Fiscal Year 2025-26 include:

- **Over \$700 million** to continue the Comprehensive Everglades Restoration Plan (CERP);
- **Over \$81 million** for Northern Everglades & Estuaries Protection Program (NEEPP); and
- **\$14 million** for Alternative Water Supply.

Additionally, significant investment of funding in support of South Florida's extensive critical flood protection system including:

- **Over \$100 million** for Operations and Maintenance Capital rehabilitation, replacement, and adaptation of the 60+ year old critical flood control infrastructure that serves South Florida;
- **Over \$200 million** for ongoing operations and maintenance (including harmful exotic species control) of the Central and Southern Florida Project (C&SF), Big Cypress Basin, Recreational and Conservation Areas, and Stormwater Treatment Areas; and
- **\$58.9 million** for hurricane/tropical weather impacts or unanticipated flood protection emergencies.

The District welcomes feedback from the Executive Office of the Governor and Legislative Budget Commission on the District's Tentative Budget. Public hearings are scheduled for 5:15 p.m. on September 11, 2025, to adopt tentative millage rates and budget, and on September 23, 2025, to adopt final millage rates and budget. Feedback from the Governor, Legislature, and public will be reviewed and incorporated prior to the final adoption of the District's budget for Fiscal Year 2025-26. Detailed preliminary and tentative budgets are available on the District's website at sfwmd.gov.

Our Governing Board continues its commitment to transparency, accountability and fiscal discipline while maintaining the necessary public service needed to protect and improve South Florida's communities and water resources. Thank you for taking the time to review our budget, and please feel free to contact me or Candida Heater at cheater@sfwmd.gov or 561-682-6486 if you have any questions.

Sincerely,



Drew Bartlett
Executive Director

Enclosure

c: SFWMD Governing Board
 BCB Governing Board
 The Honorable Alexis A. Lambert, Secretary of Florida Department of Environmental
 Protection
 Legislative Committee and Subcommittee Chairs
 County Governing Body Members

Pursuant to Section 373.536, Florida Statutes, the South Florida Water Management District's Fiscal Year 2025-2026 Tentative Budget has been distributed to the following individuals.

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The Hon. Ron DeSantis, Hon. Ben Albritton, Hon. Daniel Perez

August 1, 2025

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I. FOREWORD

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

In compliance with statutory requirements, on July 10, 2025, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management district as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The Fiscal Year 2025-26 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place September 11, 2025, and the final hearing will take place on September 23, 2025. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 23, 2025, on the District's website: <https://www.sfwmd.gov>

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 the Department of Environmental Protection (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 industry, 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 watersheds.

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 16 counties, as illustrated in Figures 1 and 2 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

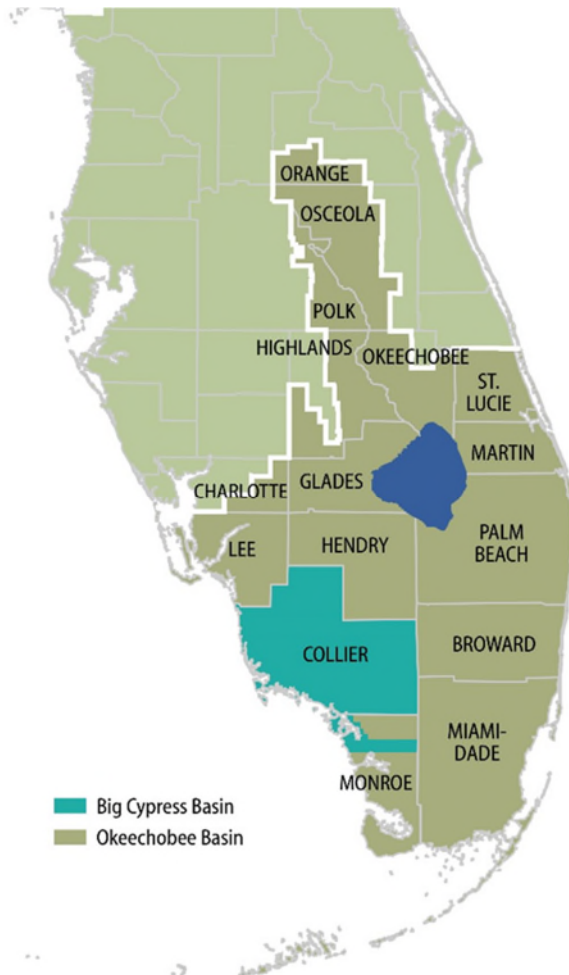


Figure 2. District Map



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 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 only excluding 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 2025-26 Tentative Budget is 1,523 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

II. INTRODUCTION

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 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, 98 pumping stations, 936 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.

II. INTRODUCTION

- **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 (CUP) 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:
 - o Hendry – April 18, 2005
 - o Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
 - o Broward – June 8, 2005
 - o Miami-Dade – August 10, 2005
 - o City of Cape Coral – August 10, 2005
 - o Lee – September 13, 2005
 - o 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

II. INTRODUCTION

expanded to strengthen protection for the Northern Everglades, restoring and preserving the Lake Okeechobee watershed and the Caloosahatchee and St. Lucie estuaries.

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.

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The **Lake Worth Lagoon** watershed covers more than 450 square miles that contributes 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.

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.

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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 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 (WRDA) of 2000. 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 WRDA of 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 West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Areas, and C-111 Spreader Canal Western Project.

In the WRDA of 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. WRDA 2022 authorized expedited completion of the EAA Reservoir Project including the inflow pump station. WRDA 2024 authorized the North of Lake Okeechobee Storage Reservoir (Component A) and the Western Everglades Restoration Project.

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

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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 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 5-Year Update to all three Watershed Protection Plans will be published on March 1, 2026 by the District in Chapters 8B, 8C and 8D of the 2026 South Florida Environmental Report (SFER) – Volume I (sfwmd.gov/SFER).

On June 30, 2025, DEP published the *2024 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, 2025, FDACS published the *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

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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 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 (6,200 acres of effective treatment area) that will operate in conjunction with STA-1W. The L-8 FEB was completed 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 complete. 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). The C-139 FEB 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 complete. Earthwork for STA-5/6 internal improvements were completed ahead of schedule, using district in-house staffing resources and equipment, providing 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

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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 hydraulic 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 initially included 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 included placing cuts in the remnant farm roads that were left in place during the original construction. The initial 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. Design of STA-2 Cell 1 spreader canal dredging started in 2024, and construction is completed. This project will remove sediment buildup that is preventing inflow water from dispersing across the upstream end of the cell. Removal of the sediment, combined with vegetation management activities, is expected to promote the intended flow and treatment performance of the cell.
- 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 in Fiscal Year 2025-26. 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

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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.

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 are a cornerstone of District operations, especially during the hurricane season or in times of drought. The District is also a leader in the treatment and removal of invasive species including *Melaleuca* trees, aquatic weeds, and other exotics.

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

Expediting restoration results in the Everglades by:

- Advancing the projects identified by Governor DeSantis.
- Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades.
- Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades.
- Utilizing regulatory permitting and compliance authority.
- Restoring native habitats through invasive species management and prescribed fire.
- 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.
- Assessing and operating the water management system to meet flood protection and water supply needs 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 ensure operational readiness for optimal level of flood control by optimizing infrastructure maintenance, 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.

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- 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.
- 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 District decisions.
- Employing and developing a high-quality, diverse workforce.

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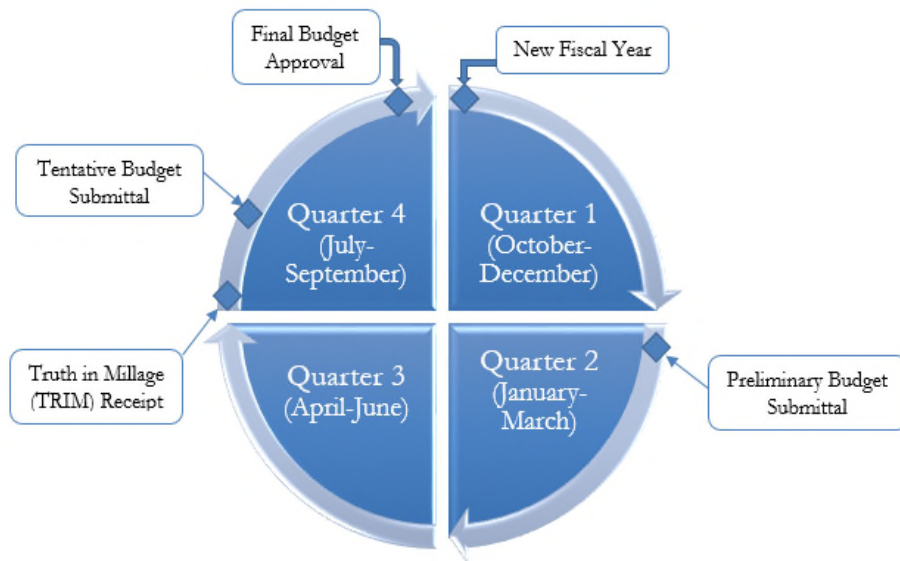
D. Development of the District Budget

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 3 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 2025-26, 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 11, 2025, 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 23, 2025, 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.

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The District's Tentative Fiscal Year 2025-26 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 Tentative Budget maintains an operating profile consistent with Fiscal Year 2024-25 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, fluctuations in operational changes 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 and do fluctuate based on project schedules. 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 the District. In addition, the ad valorem generated from maintaining the same rate is funding the District's aging Critical Flood Control Infrastructure and Resiliency.

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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.
- 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.
- Issue no additional debt.

Statutory authority in section 373.536(5)(c), F.S., 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.
 - o The District does not have a single purchase of land in excess of \$10 million in the Tentative Budget.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - o The District does not have a cumulative purchase of land in excess of \$50 million in the Tentative Budget.
- Any issuance of debt on or after July 1, 2012.
 - o The District does not have any issuance of debt in the Tentative Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - o The District does not have any individual variances in excess of 25% from the Preliminary Budget.

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- 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.
 - o The District's Outreach and Management and Administration programs **do not** exceed 15 percent of the District's total budget as illustrated below.

Outreach and Management & Administration Percent of Budget

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Fiscal Year 2025-26 Tentative Budget

State Program	Fiscal Year 2025-26 Tentative Budget	% of Total Tentative Budget
5.0 Outreach	\$ 1,143,646	0.08%
6.0 District Management and Administration	\$ 42,502,550	2.98%
5.0 and 6.0 TOTAL	\$ 43,646,196	3.06%
GRAND TOTAL (Programs 1.0 through 6.0)	\$ 1,425,598,977	100.00%

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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 10 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 11 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

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Date	Activity
August 4 th (35 days of TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 5 th	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 9 th	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 11 th	Public hearing to adopt the millage rate and the Tentative Budget 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 (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 23 rd	Public hearing to adopt the final millage rate and Final Budget at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(d), F.S.)
September 26 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 3 rd	District submits Adopted Budget for current fiscal year to the Governor and the Legislature (373.536(6)(a)1, F.S.)
October 23 rd	District submits TRIM certification package to the Department of Revenue (200.068, F.S.)

III. BUDGET HIGHLIGHTS

III. BUDGET HIGHLIGHTS

A. Current Year Accomplishments and Efficiencies

Below are highlights of accomplishments this fiscal year to date and what is anticipated to occur during the remainder of Fiscal Year 2024-25.

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

- Refined and completed the existing hydrologic and hydraulic long-term model for the 3-year Corkscrew Watershed Initiative (CWI) that will be used to assess possible restoration projects. Completed the creation of the work plan, data collection, performance measures and metrics for the Corkscrew Watershed Initiative. Additionally completed was the identification of early implementation projects. Possible restoration projects continue to be developed, and a public meeting will be completed in August
- Completed a Canal Conditional Study in the Faka Union and Miller canals to assess the conditions of the canals including bank stabilization, vegetation, blockages, shoaling, and other items that may affect the ability of the canal to move flood water. A GIS tool was prepared to help visualize the problem areas to allow for development of a rehabilitation program.

Water Supply Planning

Water Supply Plan Updates

- Lower Kissimmee Basin (LKB): Completed the five-year update to the LKB Water Supply Plan with demand projections through 2045. Conducted the second and final stakeholder meeting and public review and comment period. The 2024 LKB Water Supply Plan Update was approved by the Governing Board in December 2024.
- Lower East Coast (LEC): Completed the five-year update to the LEC Water Supply Plan with demand projections through 2045. The 2023-2024 LEC Water Supply Plan Update was approved by the Governing Board in September 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. Water supply simulations using the ECSM will be completed by the end of Calendar Year 2025.
- Central Florida Water Initiative (CFWI): Continued development of the five-year update to the CFWI Water Supply Plan, in coordination with the St. Johns River Water Management

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District and the Southwest Florida Water Management District. The updated plan will include demand projections through 2045. The coordinating Districts conducted a total of three public meetings and public review and comment period for the draft plan. The Districts anticipate that the 2025 CFWI Water Supply Plan will be presented for approval to the three Districts' Governing Boards in November 2025.

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

- For the first eight months of Fiscal Year 2024-25, the District Laboratory posted to the Laboratory Information Management System (LIMS) 81,756 results and closed 2,264 work orders. The District Laboratory also loaded 146,515 results to DBHYDRO and 65,256 results to the Department of Environmental Protection (DEP) Watershed Information Network (WIN). Additionally, the District Laboratory posted 19,788 continuous monitoring data points and validated hundreds of these for the Expanded Monitoring Grant initiative. The District Laboratory anticipates 14,000 more tests will be posted to LIMS monthly and uploaded to the appropriate database through the remainder of the fiscal year.
- Continued with the newly retrofitted continuous flow-through water quality analysis system. This allows staff to capture the water quality in regions of Florida Bay, which is most sensitive to hyper salinity and seagrass die-off.
- Completed two new well clusters, one in the most southern region of Water Conservation Area (WCA) 3A, and the other in the most southern region of WCA-3B as part of the Groundwater Exchange Monitoring and Modeling (GEMM) program. These wells will be used to differentiate the movement and distribution of groundwater south to the Everglades National Park (ENP) and east for water supply.
- GEMM Connectivity Study: Sampling of 48 data sondes in the Everglades National Park (ENP) to document flow patterns from Shark River Slough into Taylor River Slough is expected to be completed by the fourth quarter of Fiscal Year 2024-25.
- Completed Chapter 6 (Everglades Research and Evaluation) and Chapters 8C (St. Lucie River Watershed) and 8D (Caloosahatchee River Watershed) of the 2025 South Florida Environmental Report. The draft versions of these chapters are expected to be completed by the fourth quarter of Fiscal Year 2024-25.
- The 2025 wading bird foraging and nesting data collection is expected to be completed by the fourth quarter of Fiscal Year 2024-25. Completed the Wading Bird Report on the 2022 and 2023 nesting seasons, which was published in the first quarter of Fiscal Year 2024-25.
- Completed the testing of continuous water quality loggers that will be used to identify how changes in hydrology influence water quality in Central Florida Bay.
- Completed Greater Everglades, Florida Bay, and Northern Everglades (St. Lucie and Caloosahatchee River estuaries) contributions to the 2024 Restoration Coordination and Verification (RECOVER) Systems Status Report as per Comprehensive Everglades Restoration Plan (CERP) Regulatory requirements.
- Documented the impacts of the invasive Asian Swamp eel on invertebrates and fish in ENP and WCA-3A. Draft manuscript expected in the fourth quarter of Fiscal Year 2024-25.

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- Designed and implemented a high-resolution hydrodynamic model of the CEPP South water control structures on the L-67A, to evaluate how the addition of swales downstream of each structure would modify local high marsh velocities to avoid nutrient enrichment. The model also evaluates flow dynamics associated with plugging the L- 67C canal, as part of the CEPP South Adaptive Management Plan.
- Submitted and received approval of the final draft of the 2024 Loxahatchee River National Wild and Scenic Management Plan from the Loxahatchee River Management Coordinating Council in September 2024 and from the South Florida Water Management District (SFWMD) Executive Director and DEP Secretary in March 2025. The plan was forwarded to the National Park Service in May 2025 for posting on the National Wild and Scenic River Systems web page.
- Executed agreements with partners (University of South Florida and Sanibel Captiva Science Foundation) and consultants (Environmental Science Associates) for the Environmental Protection Agency (EPA) funded grant for oyster restoration modeling in the Caloosahatchee River Estuary. A kickoff meeting was held in April 2025 and initial efforts are underway across multiple project tasks.
- Continued annual assessments of ecological health in southern Indian River Lagoon, St. Lucie Estuary and Caloosahatchee River Estuary under the RECOVER component of CERP and the Research and Water Quality Monitoring Plan component of Northern Everglades Estuaries Protection Program (NEEPP). Monitoring includes phytoplankton, submerged aquatic vegetation (SAV), zooplankton, benthic infauna, oysters, and large-bodied fish.
- The annual Snail Kite population and nest survey of the Kissimmee Chain of Lakes, Lake Okeechobee, Everglades stormwater treatment areas (STA), and other District waterbodies will be completed by September 2025.
- Continued annual assessments of Lake Okeechobee ecological health under the Research and Water Quality Monitoring Plan component of NEEPP. Monitoring includes macroinvertebrate, phytoplankton, zooplankton, marsh vegetation composition and distribution, and Submerged Aquatic Vegetation (SAV).
- Continued annual Kissimmee River Restoration Evaluation Program data collection, sampling, and reporting, including hydrologic data collection to assess restoration targets and needs, geomorphic data collection and analysis, annual sampling for the bass population monitoring study, dissolved oxygen data collection for exploration of the causes of 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.
- In collaboration with Florida Fish and Wildlife Conservation Commission (FWC), continued a largemouth bass movement study to assess how sportfish respond to changes in dissolved oxygen within reconstructed portions of the Kissimmee River.

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

- The Compliance Assessment and Reporting Section of the Water Quality Bureau is responsible for the overall production of the annual South Florida Environmental Report (SFER). The 2025 SFER publication, in compliance with Section 373.036(7), F.S,

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consolidated more than 85 individually mandated reports and plans, including those required by state-issued permits, into a single document, and was published February 28, 2025. The final report contained three volumes and accompanying supporting materials and consisted of 29 chapters, 62 appendices and 3,125 pages. The 3rd SFER Science Open House for the Governing Board Members and public was held March 12 and 13, 2025.

Water Resources & Systems Modeling

- Ongoing efforts to maintain and develop updated versions of enterprise modeling tools used to support District priorities. This includes improvements to the code and implementations of the Regional Simulation Model (RSM).
- Initiated efforts to update the Period of Simulation for the RSM to include data through 2024 and incorporate model recalibration, where warranted based on latest data (e.g. in the Everglades Agricultural Area).

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.

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:
 - o Completed construction of STA 1-W Expansion #2 that includes three pump stations.
 - o Continued initial optimization for the STA-5/6 Internal Improvements in cells 2A and 3A. Completion expected by October 2025.
- Storm Water Treatment Area refurbishments are a District initiative:
 - o Completed construction of STA-1E Cell 2 emergency backup generator for one outflow structure.
 - o Continued construction of STA-1E regrade of Cells 3 and 4N. Expect substantial completion by May 2026.
 - o Continued construction of STA-1W replacement of water control structures in all three flow-ways.
 - o Continued with STA-2 Cell 1 dredging of spreader canal. Expect completion by September 2025.
 - o Completed construction to raise Florida Power and Light's access pads as part of STA-2 Cell 8 in anticipation of replacement of transmission towers. Modify quit claim and easements to relax Florida Power and Light's maximum stage.
 - o Completed the design of three components to improve conveyance along the

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STA-5/6 north seepage canal. Completed the design of a pump station near the west end of that canal, the last of four design packages.

- Restoration Strategies Science Plan (RSSP) Studies - Completed and published Final Report Science Plan for the Everglades Stormwater Treatment Areas.
- With the completion of RSSP, research and monitoring efforts within the STAs will focus on management implications and strategies learned from the RSSP studies. Some of these efforts are highlighted below:
 - o Initiated STA-2 cell 3 SAV Recovery Drawdown project to evaluate the effect of managed water level drawdown on recovery of SAV populations and phosphorus retention in the STAs. Previous work demonstrated that SAV germination and growth were enhanced following a drawdown. Project components will evaluate water quality, soil, vegetation, and fish population changes before and after the drawdown.
 - o Initiated Fire as a Management Tool in the STAs project to evaluate the effects of prescribed burns on inflow areas reducing undesirable vegetation to enhance cattail health and evaluating the water quality effects of burning in outflow regions to improve phosphorus retention. Project components will take place in STA-3/4 Western Flow way and District staff will collect water quality, vegetation, and soils.
 - o Completed storm damage assessment in STA-2 Flow way 4 after SFWMD experienced above-average rainfall over a week in June 2024. This rainfall resulted in high water conditions in STA-2 Cells 4, 5, and 6 for over 10 days. Vegetation damage assessments were conducted for Typha.
 - o Completed STA-1E cell 2 SAV Recovery Drawdown Pilot Study to evaluate how soils and SAV species respond to drawdown driven consolidation. Cell 2 was drawn down for 12 weeks for erosion repairs caused by Tropical Storm Eta in 2020, providing an opportunity to monitor post-drawdown soil and SAV dynamics over time. Results showed the benefit of immediate SAV germination post-flooding and limited soil expansion over the study period, demonstrating the potential use of drawdowns as a management technique for SAV regrowth and short-term soil consolidation.
- Initiating updated topographic surveys of the STAs. New topographic surveys will be completed for each of the Everglades STAs over the course of several years. New surveys need to be completed on a routine basis to have an accurate assessment of water depths in the treatment cells and to establish appropriate target stages for vegetation sustainability. STA-3/4 topographic survey was completed by the SFWMD survey section, in lieu of a contractor, resulting in significant cost savings.
- Conducted start up water quality monitoring for the STA-1W Expansion #2, C-139 FEB and the EAAA-2 STA projects, including the collection of water, fish, and sediment, to demonstrate that the projects do not increase mercury and toxicants above basin background.

Comprehensive Everglades Restoration Plan

- For the Central Everglades Planning Project (CEPP), a construction contract has been awarded for CEPP Everglades Agricultural Area (EAA) Miami Canal Conveyance

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Improvements Phase 1 while final design continues for Phase 2. Completed the Remote Terminal Unit installation of 17 control and one monitoring system in the EAAA-2 STA. A Local Funding Agreement with the Florida Department of Transportation (FDOT) to construct twin US-27 Bridges over the A-2 Inflow-Outflow Canal was executed and funded in the second quarter. The EAAA-2 Reservoir S-623 Inflow Pump Station Microwave Tower design is currently under review with construction anticipated to begin in quarter 1 of Fiscal Year 2025-26. EAAA-2 Reservoir Construction Village construction substantial completion in Fiscal Year 2024-25. Continued coordination with the USACE on the CEPP New Water Seepage Barrier Wall Validation Report. For CEPP North, continued construction of S-8 Pump Station Modification Phase 1 crane refurbishment and the S-620 Structure; continued design of the S-8 Pump Station Phase 2 with construction planned to start during in the fourth quarter of Fiscal Year 2024-25. Continued design of the CEPP North L-4 Canal Improvements, L-5 Canal Improvements, Miami Canal Backfill, S-8A Complex, and S-622 Gated Culvert with construction of the latter planned to start in the third quarter of Fiscal Year 2024-25.

- For CEPP South, continued negotiating agreements with the FDOT for S-355W and construction will begin the fourth quarter of Fiscal Year 2024-25. Completed real estate requirements for S-356 Pump Station and will begin development of the CEPP South Limited Re-evaluation Report for L-67C backfill and options associated with CEPP-South implementation and adaptive management. Completed the EAA G-372S pump station repurposing design. Construction awarded in third quarter of Fiscal Year 2024-25.
- For the CEPP Operational Plan (CEPP 1.0), continued coordination with stakeholders in development of ecologically beneficial hydrologic time-series for gauges in WCA-3 and BCA9 in Everglades National Park (ENP). The time-series data is being incorporated as targets to evaluate different operational scenarios to optimize the restoration of the ridge-slough landscape. Evaluation of the CEPP model output is ongoing. Completed the revised regulation schedule for WCA-2A to be more protective of the ridge-slough-landscape and it is being incorporated into CEPP 1.0 modeling.
- Continued operational testing of the Indian River Lagoon (IRL) South C-44 Reservoir and STA. Continued construction of the C-23 Estuary Discharge Diversion project. Amending the Project Partnership Agreement with the USACE for IRL South to include the design refinements for the C-25 Reservoir and STA (RSTA). Continued construction of Package I of the C-23/C-24 South Reservoir Project while moving toward the final design of Package II. Assessed the feasibility of Index-Velocity monitoring at Gordy Road to collect flow data needed for the C-23/C-24 STA. Started construction of the C-25 RSTA Package. Completed design and started construction of C-44 recreation plan. Construction of the C23/C24 reconnaissance, surveillance, and target acquisition telecommunications tower started in January 2025.
- Continued coordination with USACE on the Project Partnership Agreement for the IRL South Phase 2 project Natural Lands component. Initiated the planning effort to include recreation features to the IRL South Phase 1 and 2 projects.
- Continued construction of the Biscayne Bay Coastal Wetlands Cutler Wetlands Component. Micro tunneling, construction of the box culvert, and recreational restroom installation has been completed. Pump station building and roofing system have been completed, and electrical work is ongoing. Concrete liner placement on the conveyance channel continues. Major earthwork activities are near completion. Construction of this component is scheduled

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to be completed in November 2025.

- For the Lake Okeechobee Watershed Restoration Project (LOWRP), completed construction of the L-63N Aquifer Storage and Recover (ASR) Wells 1 and 2 and initiated construction of C-38S ASR Wells 3 and 4. Design of the L-63N ASR Wells 3 and 4, and design of the C-38N, C-38S, L-63N and C-59 ASR communication system are planned to be initiated by September 2025. Completed supporting activities and documentation for the LOWRP ASRs including the C-59 Coring and Testing Report, the C-38S ASR Construction and Testing Report, the LOWRP ASR Dissolved Oxygen (DO) Removal Technology Evaluation, the C-38 North and South Local-Scale Groundwater Model Construction and Steady-State Calibration Technical Memorandum, and the C-38 North and South Local Scale Groundwater Model Workshop.
- Completed utility relocations for the Broward County Water Preserve Area (BCWPA) C-11 Impoundment and topographic survey is underway for utility relocations in the Seepage Management Area (SMAs) 3A/3B.
- Completed the Final Project Implementation Report and Environmental Impact Statement for the Western Everglades Restoration Project (WERP) and the USACE signed the Chief's Report and Record of Decision, subsequently authorized in the Water Resources Development Act of 2024. Continued construction of three gated culverts in the L-28 South levee. Continued design of the 11 Mile Road and Loop Road conveyances. Begin design of the Panther Crossing on Hendry County Road 835.
- Completed plugging of Miller Canal for Picayune Strand Restoration Project. Completed County Road 92 conveyance feature and began Operational Testing and Monitoring Period for the conveyance features with the removal of the stoplogs at the US 41 culvert. Completed embankment and bench work on the Southwest Protection Feature Levee and will complete levee culverts and all levee components by December 2025.
- Continued design of the S-332B replacement pump station.
- Continued executing the multi-agency S-333 working group recommendations approved by agency leaders. Fiscal Year 2024-25 task accomplishments include completing final design and specifications and permitting authorizations for the S-333 Dredging and Low-Sill Weirs Project. Bids solicitation and execution of a grant agreement with DEP to fund this project are underway and expected to be completed during the fourth quarter.
- Continued construction of the Clewiston Field Station project and the Grassy Island Tower project.
- Acquired 848 tracts containing 712.6 acres as part of an exchange, 121 tracts containing 105 acres for \$1,995,000 as part of settlement, and purchased 5 tracts containing 4.5 acres in Pal Mar in Martin County.

Northern Everglades and Estuaries Protection Program (NEEPP)

- Completed the NEEPP Annual Progress Report in the 2025 SFER – Volume I, Chapter 8A, in collaboration with the coordinating agencies, along with the Watershed Protection Plan (WPP) 5-Year updates for the Lake Okeechobee Watershed (Chapter 8B), St. Lucie River Watershed (Chapter 8C), and Caloosahatchee River Watershed (Chapter 8D). The 5-Year

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updates also include supporting appendices on the District's modeling updates using the Regional Simulation Model - Basins (RSMBN) to include new project features and contemporary environmental metrics and evaluate watershed-specific storage targets as well as summaries of upstream monitoring level water quality data, long-term trend analyses, and watershed basin assessments in support of their respective Watershed Research and Water Quality Monitoring Program. In accordance with Section 373.4595(6), F.S., this NEEPP reporting was published on March 1, 2025. Also, initiated draft 2026 SFER – Volume I, Chapters 8A, 8B, 8C, and 8D and associated appendices for reporting on annual NEEPP progress/WPP reviews.

- Collaborated closely with the coordinating agencies on the third annual NEEPP public workshop, which is planned at the District's headquarters in September 2025. As outlined in the interagency agreement for NEEPP (May 2023), the purpose of this workshop is to collectively summarize NEEPP efforts accomplished during the previous year and to present key information from our agencies' annual progress reports. It aims to promote open communication and collaboration in the implementation of NEEPP, while providing the public with a valuable opportunity to share feedback and contribute to the planning process and future agency reports.
- Lake Okeechobee Watershed accomplishments: Completed conceptual design of the Grassy Island and Brady Ranch Flow Equalization Basins (FEB). Continued preliminary design of the Lower Kissimmee Basin STA project. Completed design and initiated construction of the Basinger Dairy Legacy Phosphorus Removal project; studies and remediation work are scheduled to be conducted at the Basinger Dairy property through 2028. Launched operations at the Aquaculture – Lake Istokpoga Project to remove phosphorus-laden muck from Lake Istokpoga to utilize for local hay and other crop production. Completed construction and began operations at El Maximo Ranch.
- Completed a turbidity control pilot study at two in-lake areas along the western shoreline to collect in-situ data on improving light penetration behind turbidity curtains, with the goal of helping to improve SAV germination and survival.
- Completed an aquatic vegetation planting project in Lake Okeechobee, partnering with Florida Fish and Wildlife Conservation Commission, to plant 20,000 giant bulrush and 1,000 tape grass to help restore areas lacking habitat due to multiple hurricane events.
- St. Lucie River Watershed accomplishments: Started design of the C-23/C-24 District Lands Hydrologic Enhancements project; this project is planned to be constructed by spring 2026 and will reduce runoff from these District-owned properties and inform on the benefits of water storage and water quality features for similar properties. Expanded the Bull Hammock Ranch project to build upon the existing water storage in this watershed.
- Initiated the Ten Mile Creek Water Preserve Area Nitrogen Source Investigation. The reservoir component of this area has consistently shown a reduction in total phosphorus (TP) concentrations and loads since beginning operation in 2017, however total nitrogen (TN) has been higher in the reservoir outflow compared to TN inflow concentrations. The goal of this project will be to identify potential causes of TN increases in the reservoir that may lead to recommendations for remediation to reduce TN in water being discharged to the North Fork of the St. Lucie River.

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- Caloosahatchee River Watershed accomplishments: Initiated preliminary design for the newly executed Roadrunner C-43 Nutrient Load Reduction project. Began conceptual design for the Berry Groves District Lands Enhancements project, which is intended to improve public lands immediately north of the Caloosahatchee River West Basin Storage Reservoir (WBSR). Began construction on the Lake Hicpochee Hydrologic Enhancement – Phase II Expansion. Completed construction of the C-43 Water Quality Treatment and Testing (WQTT) project – Phase II test cells and initiated a three-year study to evaluate the effectiveness of constructed wetland treatment systems in the Caloosahatchee River at reducing nitrogen at a testing scale. Installed the in-reservoir alum injection system for the C-43 WBSR Water Quality Component Project. Continued design of the Boma Flow Equalization Basin (FEB) project. For the Caloosahatchee Water Quality improvement grants, executed interlocal agreements and initiated planning for Lehigh Acres Municipal Services Improvement Districts, Frank Mann Preserve, Lee County's Palm Creek Filter Marsh and Bob Janes Preserve projects.
- Completed the Caloosahatchee River Watershed West Caloosahatchee Basin Focus Area Assessment. This assessment pinpoints the most significant nutrient sources in the basin, determines remaining water quality improvement needs, and recommends strategic actions. The technical document also provides detailed information to support the evaluation of projects received from the Caloosahatchee River Watershed Water Storage Initiative Request for Proposals (RFP). Released in May 2025 and with responses due in July 2025, this RFP is designed to solicit water retention projects in the Caloosahatchee Basin, thereby reducing nitrogen loads to the Caloosahatchee River Estuary.
- Coordination (estimates and maintenance scope of work) for the restoration of three prior Index Velocity monitoring sites in the C-139 Basin for NEEPP, including a site visit to facilitate vendor quotations.

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 Year 2019-20 through Fiscal Year 2024-25, which provided cost-share funding for 11 Alternative Water Supply (AWS) and 19 Water Conservation projects. Four AWS projects (including one Water Conservation project) are planned for completion in Fiscal Year 2024-25.
- Completed the application process for the DEP AWS Grant Program for Fiscal Year 2025-26, and transmitted project list to DEP for funding allocations.

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

- Field Operations recorded 42,616 hours of pumping and 652 hours of gate operations, during the first three quarters of Fiscal Year 2024-25. It is estimated 58,000 hours of pumping and 1,000 hours of gate operations by the end of Fiscal Year 2024-25.

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- Removed approximately 7,000 cubic yards of aquatic vegetation and debris from canals through quarter three to ensure proper operation of the district flood control system. The total estimate for the remainder of Fiscal Year 2024-25 is approximately 10,000 cubic yards.
- Completed three mowing cycles of SFWMD's right of ways and facilities including 2,100 miles of canals/levees, stormwater treatment areas (STA), and water impoundments during the first three quarters of Fiscal Year 2024-25. Completion of one additional cycle is planned by the end of Fiscal Year 2024-25.
- Right of Way (ROW) Permitting reviewed 270 applications and issued 247 permits during the Fiscal Year 2024-25 to date. ROW plans to review 372 applications and issue 340 permits by the end of Fiscal Year 2024-25.
- The Flight Operations section completed the replacement of the remote aircraft fueling system at G-370 pump station and implemented a new flight authorization and scheduling form.
- The St. Cloud Field Station completed the major overhaul of gate #5 at S-65A, and as the result of the Structure Inspection Program (SIP) completed repairs at G-700 pump station. They also completed 850 of 1,100 feet of slope repair and refurbishment on C-32C (S-58) and removed 60 tons of tree debris caused by Hurricane Milton in area of responsibilities ROW.
- The Okeechobee Field Station provided construction support on S-332B canal project for the Homestead Field Station. They also completed C-23 canal maintenance phase three, dredging 34,825 cubic yards of material and reshaped 10,200 linear feet of the spoil pile. During phase four, 34,000 cubic yards of material were dredged, 15,000 linear feet of the spoil pile was reshaped, and installation of 8,425 linear feet of sod is planned to be completed by the end of this fiscal year. Completed 85 percent of the work C-40 bank stabilization Highway 721 to S-72 project, which included the installation of 27,919 linear feet of sod, armoring with riprap, and bank reshaping of 34,275 feet. Approximately 8,000 additional linear feet of sod will be installed and approximately 2,000 additional linear feet of bank will be reshaped by the end of this fiscal year. Completed main pump overhaul of unit #1 at S-382 and a major Gate Overhaul at S-68A, S-83A, S-65D gate #1. Additionally completed two unscheduled dry-ins with extensive concrete repairs of S-71 gates one and two, and hydraulic cylinder repairs for S-135, S-131, and S-127.
- The Big Cypress Basin Field Station replaced a 14-year-old generator to improve reliability at Faka Union (4 structures). Completed Miller canal plugging making Miller Pump Station fully operational, as well as overhauls/refurbishments of low flow pumps #5 and #6 at Merritt Pump Station S-488. Performed erosion repairs underneath all perimeter fencing at pump stations S-488, S-487 and S-486.
- The Clewiston Field Station completed the following overhauls of main engine #3 at S-2, main pump #3 at G-370, and main pump #4 at G-372. The replacement of the main engines and engine control panels at pump station G-404 are planned to be completed by the end of this fiscal year.
- The West Palm Field Station replaced Project Culvert (PC) 18B at C-18 and completed the overhauls of engine #1 main drive and motor at G-435, #2 pump at S-361, a 10-cylinder engine at G-310, a 6-cylinder engine at G-335, and # 3 main engine at G-436. Upgraded the

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automation system at S-362 including a new Programmable Logic Controls (PLC), control panels for the engines/auxiliary machinery, fiber optic cable, and new software. Installed two pumps at G-539; additional pumps will be installed once overhauled. Installed 42" temporary pump in STA-1W seepage canal to divert seepage water from bordering farmland and an 18" temporary pump in STA-2 Cell 3 to draw down water to allow SAV regrowth and eliminate filamentous algae in the front end of the cell.

- The Ft. Lauderdale Field Station completed overhauls of #1 engine at S-332B and of #1 engine at S-332C. Also, engine overhauls were performed at the following locations: S-332D, S-140, S-356, S-13. Additionally, 7 gearboxes were overhauled across S-357, S-332B and S-332D this fiscal year.
- The Miami Field Station performed a major gate overhaul at S-29 gates #1 and #2, gate #1 at G-93, and pump #3 at S-700. Exterior and interior repairs and painting of the G-420 and G-422 buildings were also completed. Asphalt repair and sealing of the Field Station grounds was also finalized.
- The Homestead Field Station completed an overhaul of engine #2 at S-332B and replaced the downstream manatee bumper for gate #1 at S-20G.

Land Resources

- Swept 159,360 acres of natural areas and restoration project lands to control invasive plant species and maintain native habitat on conservation lands during the first three quarters of Fiscal Year 2024-25. These efforts resulted in the control of 9,820 acres of invasive vegetation. By the end of Fiscal Year 2024-25, the District expects to sweep an additional 20,000 acres.
- Treated 6,595 acres of invasive or nuisance vegetation and planted 253 acres of desirable vegetation to optimize water quality improvement in the STAs and Flow Equalization Basins (FEBs) during the first three quarters of Fiscal Year 2024-25. The District estimates nuisance vegetation control activities on an additional 1,000 acres and plantings of desirable vegetation on another 75 acres in the STA and FEB by the end of Fiscal Year 2024-25.
- Removed 627 invasive pythons during the first three quarters of Fiscal Year 2024-25, bringing the total number of pythons removed to 10,227 since the District's contracted python removal project's inception. The program goal for Fiscal Year 2024-25 is 1,200 pythons removed. The Invasive Animal Team funded and collaborated with researchers on five invasive reptile monitoring and adaptive management research projects: Everglades Invasive Reptile and Amphibian Monitoring Program (University of Florida), Python Lures Project (University of Florida), Python Telemetry Project (US Geological Survey, University of Florida), Environmental DNA Monitoring Project (University of Florida), and Opossums to Pythons Project (US Fish and Wildlife Service, North Carolina Museum of Natural History).
- Controlled over 731 acres of invasive aquatic plants, in coordination with the Florida Fish and Wildlife Commission, during the first three quarters of Fiscal Year 2024-25. Invasive aquatic plants were managed on the Alligator Chain of Lakes (including East Lake Toho, Fish Lake, Alligator Lake, Brick Lake, Lake Center, Lake Coon, Trout Lake, Lake Gentry, Lake Marian, and Lake Jackson), as well as an aerial treatment in the South Bay of Lake Okeechobee. The program goal for Fiscal Year 2024-25 is to control approximately 1,400 acres of invasive aquatic plants, utilizing both chemical and mechanical control methods.

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- Released 16,000 sterile triploid grass carp in Miami, Homestead, and Ft. Lauderdale Field Station canals for biological control of nuisance and invasive aquatic plants.
- Conducted 16 hazardous and invasive tree removal projects resulting in the clearance of 23 miles of canal ROW.
- Applied prescribed burns to 22,521 acres of fire-dependent plant communities and wetlands on District-managed conservation and project lands to maintain and improve the ecological values associated with these habitat types.
- Administered 36 cattle grazing leases on conservation and project lands as a cost-effective land management tool to manage herbaceous vegetation on public lands. Monitored Best Management Practices (BMP) compliance to ensure grazing activities are carried out in an environmentally appropriate manner.
- Relocated 14 tortoises from District project land sites to the Fort Basinger Gopher Tortoise Recipient site. Provided site management and monitoring of the District's Fort Basinger Gopher Tortoise Recipient site. Relocated 14 tortoises from District project land sites to the Fort Basinger Gopher Tortoise Recipient site. Provided site management and monitoring of the District's Fort Basinger Gopher Tortoise Recipient site.
- Conducted required surveys associated with the District's Avian Protection Plan for the Everglades Agricultural Area STAs and created recommended guidance for staff to minimize impacts on ground-nesting birds in these wetlands.
- Opened the Ten Mile Creek Water Preserve Area for public use. The area is a 143-acre STA and a 725-acre impoundment (reservoir) which included establishing public access points and providing a variety of recreational activities including hiking, biking, fishing, and wildlife viewing opportunities that are compatible with operating the STA and reservoir, and opened 6,300 acres at the C-44 STA for FWC-managed waterfowl hunting.
- Installed new public use restrooms at Nubbin Slough STA and the DuPuis Group Campground and replaced the public use restrooms at Taylor Creek STA and the DuPuis Family Campground, as well as maintaining 40 miles of equestrian trails. Replaced one airboat ramp at the Istokpoga Boat Ramp Area and opened a new parking area and access point at the Seaboard Marsh Unit along the Kissimmee River. Replaced 19 miles of boundary fences, graded and re-shaped 88 miles of gravel roads, and improved five miles of road by repairing potholes, washouts, and ruts. Finalized the construction of the new storage building at DuPuis for tools, equipment, and supplies to facilitate and maintain public use facilities throughout the District. Refurbished four fishing piers at the Southern Glades management area. Continued to install new kiosks, picnic tables, and camping fire rings throughout the Kissimmee River public use areas. Mechanically treated 1,204 acres targeting woody vegetation to improve habitat structure and composition. Continued native planting efforts throughout the District, including approximately 30 acres in Southern Glades focusing on tropical hardwood hammocks and 23 acres of riparian development on land formerly grazed by cattle within the Kissimmee River Floodplain. Maintained 439 miles of fire breaks through disking and mowing, 108 miles of fire breaks to protect District lands from wildfire and allow for the application of prescribed fire, mowed 454 miles of grassy roads, levees, and trails, and installed an additional 24 miles of fire breaks to support the District's prescribed fire program. Provided recreation opportunities include hiking, camping, hunting, fishing, bicycling, wildlife viewing, and equestrian use on 729,880 acres of public lands titled

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to the District. Expanded the Rocky Glades public small game hunting area by 5,617 acres. Published new Recreational Guide highlighting District-managed properties open for public use.

Engineering and Construction

Capital Program

- Completed design on the Big Cypress Basin I-75 Weir #2 replacement project, and of G-150, G-136, G-151, S-193 navigation lock, and the S-65A bridge and culvert replacement project. Continued design of the S-49 replacement project, the S-71 Structure, and the redesign of the Hillsboro Canal bank stabilization project Package 3.
- Started construction of the Emergency Operations and Field Support Facility, the G-335 Pump Station trash rake replacements and waterproofing, the B-1 Headquarters underground storage tanks replacement and switchboards retrofit, package #2 of the underground storage tanks replacements (at S-5A, West Palm Beach Field Station, and Miami Field Station), the Big Cypress Basin microwave tower project, the G-6A Pump Station project. Continued construction of the Homestead Field Station project, the S-9 and S-9A pump station refurbishment project, the S-332C temporary discharge channel emergency repair, the S-332B temporary discharge channel emergency repair, the G-370 and G-372 Pump Station concrete refurbishment and coating, and the S-2 and S-4 Pump Station concrete refurbishment.

Resiliency Projects

- Started design of the S-7 Pump Station refurbishment design.
- Initiated the development of the Basis of Design Report (BODR) for the C-9 Canal Enhancement project. Two additional projects (C-12 Canal Enhancement, C-8 Basin Storage in Miami-Lakes Golf Course) are expected to be initiated in the last quarter. Scopes of work are also being developed for additional five projects at the Upper Kissimmee Basin.
- The design of innovative technology measures to improve water quality in the C-9 Basin – a pilot project, jointly being conducted by SFWMD and Miami-Dade County and funded by the DEP Innovative Technology Grant, is planned for completion by September 2025, and the construction and technology installation are expected to begin in the second quarter of Fiscal Year 2025-26.
- Continued construction of 3-miles of improvements to the Corbett Levee (Corbett Levee Phase II), the hardening of engine panels at five pump stations in the Clewiston area, and the enhancement and installation of self-preservation mode in several coastal structures in the Miami-Dade area.

Infrastructure Management

- Performed/managed inspections for 147 structures, 82 roofs, 13 towers, 5 bridge inspections and 3 bridge load ratings. Inspections also included 83 overhead cranes and vibration analysis at 66 pump stations.
- Handled 102 unscheduled requests and 15 projects. These requests involve urgent

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maintenance/repair of the water control system to address operations, support systems or environmental conditions.

- Performed 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 144 tanks, 20-year Steel Tank Institute inspections of 4 tanks, and hydrostatic sump testing of 10 sumps.
- Worked on 15 projects, involving control panel upgrades, major pump refurbishments and upgrades, electrical system upgrades, spillway gate hoist conversions, boardwalk design and replacement, potable water and septic system upgrades/replacements, and fuel tank replacements.

Survey

- Managed three simultaneous Canal Conveyance contracts utilizing modern technological advancements to their fullest extent to remotely sense and collect 50 miles of canal bathymetry and overbank data for accurate and precise modeling, staying under budget and ahead of schedule through efficient project scoping and choosing the proper tools.
- Worked with our Vegetation Management and STA teams to successfully survey three STAs covering approximately 12,600 acres including Nubbin's Slough, Lakeside Ranch, and STA-3/4 using in-house resources and critical coordination within sensitive environments by limiting the use of consultant contracts and the need for additional hours of contractual project management.
- Continued to support the Real Estate acquisitions surrounding several projects through internal legal reviews, instrument mapping, and professional guidance in determining the boundaries of future District interests as well as current District interests.

Operations

- Continued to assess and operate the water management system 24 hours a day, 365 days per year to meet flood control, water supply and ecological needs, as well as assessing and modifying water control operations in response to Blue Green Algae alerts.
- Continued to enhance weather products and applications to leverage the advances in weather reporting and forecasting to help make better informed decisions on flood control and water supply operations.
- Coordinated with Engineering, Field Station, and Vegetation Management staff and adjust operations to facilitate construction, maintenance, and STA refurbishment activities. Worked with District Information Technology (IT) SCADA team and the vendor to ensure the system requirements and redundancies of the new SCADA software are fully implemented and perform as intended.
- Completed the successful transition of operations from the National Geodetic Vertical Datum of 1929 (NGVD29) to the North American Vertical Datum of 1988 (NAVD88), as well as the successful migration of all real time operations from the old Supervisory Control and Data Acquisition (SCADA) system to the new SCADA system allowing the old system to be decommissioned and the associated vulnerabilities removed.

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- Continued to coordinate with and support Infrastructure Management, Field Stations, and SCADA to facilitate maintenance of District Infrastructure through the Structure Inspection, Structure Preventative Maintenance and Major Gate and Major Pump Overhaul Programs. Additional coordination with the 298 Special District and local governments for operational coordination calls for extreme weather and rainfall events as needed; as well as coordination with Regional Representatives to provide operational details required to respond to inquiries from public and elected officials.

Real Estate

- Acquired 4 tracts containing 28.77 acres in the Atlantic Ridge Ecosystem in Martin County, 6 tracts containing 16.11 acres in Shingle Creek in Orange County, and 1 tract containing 1.12 acres for the S-27 Resiliency Project in Miami-Dade County.
- Managed 65 leases covering 67,556 acres with an estimated annual revenue over \$4.7 million, processed 16 release of reservations applications with an estimated annual revenue of \$992,256, as well as provided title research for 275 ROW Occupancy Permits.

Hydrology and Hydraulics

- Provided real-time emergency support modeling and operational planning scenarios in support of District's response to extreme rainfall, high-water conditions in WCA-3A, and high rainfall responses associated with Hurricanes Helene and Milton.
- Implemented the North America Vertical Datum of 1988 (NAVD88) in Operations Control Room that allowed the District to start operating the Water Management System in NAVD88. In support of this effort, all structure information books Maximum Allowable Gate Opening (MAGO) curves were converted to NAVD88. The District now designs, constructs, operates and reports in NAVD88.
- Completed final draft of Parts I, II and III of the Basin Atlas for the St. Lucie and Martin Counties in support of the flood protection level of service project. Basin Atlas development for Western Basin was initiated, and significant portion will be completed during the remaining Fiscal Year 2024-25.
- Completed operating criteria and structure information updates for 35 water control structures. A total of 65 structure information updates will be completed in the remainder of Fiscal Year 2024-25, as well as 50 design reviews in support of operations, engineering, and right of way. An additional 20 reviews will be completed during the remaining Fiscal Year 2024-25. Also, completed operational plan update for C-4 emergency detention basin and STA 1E as part of Florida Department of Environmental Protection (DEP) permits. Operation plan update for STA-2 was initiated, and a significant portion will be completed during the remaining part of Fiscal Year 2024-25.

Hydro Data Management Section (HDM)

- Redesigned the HDM SharePoint page to enhance content organization and collaboration with stakeholders. Also, started quarterly collaboration with SCADA and Engineering and Construction. Launched a comprehensive review of construction documentation to improve workload planning and reduce reactive demands on the Hydrology and Hydraulics Bureau. This initiative supports strategic scheduling of stream gauging trips, rating analysis development, and staff needs.

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- Executed work orders to procure Engineering Consulting for Stream-gauging Services. On track to procure services to complete 30 measurements in Quarter 4.
- Coordinated with stakeholders to downsize the United States Geological Survey (USGS) groundwater monitoring network. Phase 1 was completed in April 2025; Phase 2 is underway for the next fiscal year. Collaborated internally to integrate resilience-focused sites to enhance long-term sustainability and data coverage.
- Analyzed, validated, and archived 1,000,648 station data days during the first three quarters. On track to complete 1,332,980 station data days by the end of the fiscal year. Conducted 20 drone flights at key locations including S-362, G-716, G-780, G-781, the canal between G-780 and G-781, S-620, and the intersection of Lake Hatchineha and C-36. An additional 10 flights are scheduled before the end of Fiscal Year 2024-25.
- Maintained interactive Power BI dashboards supporting Data Validation (DV) and Quality Assurance (QA), providing real-time insights, anomaly detection, and efficient issue resolution. Conducted QA of 532 stations (totaling 194,180 station-days), including an additional 234 stations (85,410 station-days) across Water Quality, Operational Hydraulics, Everglades and Estuaries, Treatment, and Permitting. Integrated 4,476 new stations to estimate daily missing data using a data gap identification tool and streamlined resolution process in collaboration with DV, IT, and field staff.
- Created a Water Budget tool using both MATLAB and Python for new STAs and STA extensions and designed and launched Phase 2 of the QA Tool to streamline quality assurance processes. In response to the loss of legacy Unix-based applications, a Hydrograph tool was developed to calculate flow locally, including providing training and documentation to ensure seamless adoption.
- Developed or updated five compliance-focused hydrological monitoring plans for S-620, C-25 Reservoir and STA, Lake Hicpochee, Caloosahatchee River WBSR, and C-43 WQTT in support of regulatory requirements, as well as a python-based tool to automate the ET computation to improve efficiency and flexibility in ET data review to better the QA/QC process of ET data.
- Partnered with IT to expand spatial coverage from 12,680 to 16,755 2km² pixels, improving spatial accuracy for Evapotranspiration (ET)/Insolation data analysis across South Florida and collaborated to evaluate and select a commercial off-the-shelf data validation system to replace the legacy Graphical Verification Application (GVA). The new system will support viewing, editing, analyzing, and updating data in DBHydro. Also, collaborated with vendors to validate and calibrate near-real-time satellite-based solar radiation data using ground-based weather station measurements.
- Continued oversight of Next Generation Weather Radar (NEXRAD) radar rainfall, satellite-based solar radiation, Reference evapotranspiration/Potential Evapotranspiration, and near-real-time ET data acquisition. Produced monthly and annual pump reports in support of Resiliency, South Florida Environmental Report (SFER), and budget initiatives, as well as delivery of weekly ET estimates for Lake Okeechobee, WCA-2A, and WCA-3A.
- Completed 192 streamflow measurements in Fiscal Year 2024-25. In quarter one through quarter three, approximately 38, 32, and 30 measurements were conducted respectively. Of these, four were to assure storm preparedness, five were focused on flow rating for the

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Index Velocity flow meter at Gordy Rd, and 34 were associated with pump tests of newly constructed sites. Three bathymetric bed-surveys for assessment of scour (Downstream (DS) of S-352, L-8 Canal DS of G-539 and Miami Canal DS of S-354) were completed. Hydrometric Services issued reports for 13 Hydraulic Design request completions (out of a projected 50 for the year), mostly for outstanding requests by Hydraulic Design for rating improvements.

- Completed office and field training of Rapid Response Stream gauging Teams 1-4 of 23 Members, Liaison and Coordinators.
- Completed the automation of real-time velocity, stage and rated flow data of Index Velocity monitoring from Gordy Road in DBHydro starting in May. Started design and construction coordination with Engineering Design and SCADA Design Sections for Gordy Rd structure operation monitoring for computation of flow.
- Coordinated (estimates and maintenance scope of works) for the restoration of three prior Index Velocity monitoring sites in the C-139 Basin for Northern Everglades and Estuaries Protection Program (NEEPP), including a site visit to facilitate vendor quotations.

District Resiliency

Data Analysis / Scenario Formulation and Coordination with Resiliency Partners

- Finalized and executed the Project Definition Report (PDR) for the Water and Climate Metrics Phase II, in coordination with internal and external technical leads and collaborators. Final review and approval of PDR was completed in the second quarter of Fiscal Year 2024-25. The project includes a total of fifteen tasks focused on updating and enhancing the analyses of the initially prioritized metrics implemented during Phase I, new analyses for the development of new metrics, as well as the formal establishment of the internal Future Climate Scenarios Workgroup.
- Initiated the internal Future Climate Scenarios Workgroup and hosted monthly meetings (along with intermediate ones, as needed). Completed the selection of drought scenarios (first workgroup agenda item).
- Completed Chapter 2A of the 2025 South Florida Environmental Report (SFER) which reports South Florida Hydrology and Water Management. Completed Chapter 2B of the 2025 SFER, which reports the latest technical analyses of the Water and Climate Resilience Metrics for evapotranspiration and salinity. The report was published during the second quarter of Fiscal Year 2024-25. Development of the draft chapters for the 2026 SFER is underway, to be completed in the fourth quarter of Fiscal Year 2024-25.
- Advanced flood data collection and compilation efforts through ongoing stakeholder engagement in coordination with External Affairs, Geographical Information Systems (GIS), Survey, and Field Operations. Activities included seven Flood Observations and High-Water Mark Training sessions for field staff and interested local government staff held across region in the third quarter of Fiscal Year 2024-25 at District facilities and an updated presentation at the Resiliency Coordination Forum. Training on the flood repository is scheduled for the last quarter of Fiscal Year 2024-25. Implemented a formal flood observations review process, facilitated via advanced GIS tools, during the first quarter of Fiscal Year 2024-25. Enhanced the Flood Observations tools (survey app and data

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repository) including implementation of automated notifications on validated flood observations to local governments and water managers.

- Delivered weekly Tidal Outlook Forecast during the 2024 King Tide Season during the first quarter of Fiscal Year 2024-25 (from August to November 2024). This enhanced forecast incorporates conditions such as wind strength and direction, ocean currents that can cause tides to occur higher or lower than predicted at six National Oceanic and Atmospheric Administration (NOAA) tide gauge locations. These enhanced tide predictions were automated and integrated into the Resilience Metrics Hub ahead of the 2024 King Tide Season. Preparation for 2025 King Tide Season activities is underway. Dates for potential flood risks in South Florida have been identified. The kick-off meeting is scheduled for the fourth quarter of Fiscal Year 2024-25. Weekly Tidal Outlooks will also resume during the fourth quarter of Fiscal Year 2024-25.
- Completed development and selection of input data – long-term drought scenarios, land use and population projections per utility service area – for the upcoming modeling effort that will support the Water Supply Vulnerability Assessment (WSVA), scheduled to start in the last quarter of Fiscal Year 2024-25 (pending completion of the LEC Water Supply Plan model runs).
- Advanced coordination with Florida Flood Hub (FFH) for Applied Science Research and Innovation, executed vendor contract with University of Miami (UM) and awaiting signed contract from University of South Florida and FFH for the development of a Statewide Regional Climate Couple Ocean-Atmospheric Model in cooperation with Florida Department of Transportation (FDOT), FFH, United States Geological Survey (USGS), Florida State University (FSU), and UM. Funding is being provided by the Department of Environmental Protection (DEP), South Florida Water Management District, and FDOT. The project kickoff meeting was held during the third quarter of Fiscal Year 2024-25, and coordination is underway.

Technical Studies

- Provided overall coordination for the development of the ongoing Central and Southern Florida (C&SF) Flood Resiliency Study. Completed hydrology and hydraulics modeling efforts for “Future Without Project”. Developed performance metrics to support economic analysis and total benefits estimation and summarized information into four comprehensive benefit accounts (National Economic Development, Regional Economic Development, Environmental Quality, and Other Social Effects). The final performance metrics will determine the alternative benefits and the selection of the Tentative Selected Plan, which is delayed until the next fiscal year. Scope, schedule and budget modification received final approval by the United States Army Corps of Engineers (USACE) vertical team (South Atlantic Division and Headquarters) for a \$14 million study for Reach C of the original planning reaches. Updated Project Management Plan to reflect the new recommended scope, schedule and budget. Coordination meetings have restarted with a focus on running an initial array of alternatives later in the next fiscal year.
- Initiated the C&SF Flood Resiliency Study for Broward Basins under the Section 203 Authority of the Water Resources Development Act of 1986, as amended, with support from the DEP, Broward County, and technical/federal assistance from the USACE Jacksonville District, for inclusion in the Water Resources Development Act (WRDA) of 2026. Completion of the C&SF Flood Resiliency Study (Section 203) for Broward Basins will assist in

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advancing the feasibility assessment and initial engineering designs on water control structures' adaptation in the most vulnerable portions of Broward County Florida. The final array of alternatives is being advanced by the project team. Survey, Geotechnical investigations, Cultural and Environmental Assessments, and design plans are being completed for the initially recommended coastal structures along with Rough Order of Magnitude (ROM) Costs (Real Estate, Mitigation Measures). In addition, comprehensive benefit analysis is being conducted based on the determination of approximately 20 performance measures, covering the four USACE accounts (national economic development, regional economic development, environmental quality and other social accounts). Finally, an induced flooding analysis is being conducted to assess potential downstream impacts from the proposed project recommendations. The Transportation Simply Put (TSP) is estimated to be completed in the last quarter of Fiscal Year 2024-25.

- Initiated efforts to apply the United States Army Corps of Engineers (USACE) Hydrologic Engineering Center – Flood Damage Analysis (HEC-FDA) economics tool to the south Florida region in support of the Broward Basins – Section 203 efforts. This tool is an economic model required for use in the federal planning process and this application will be the first time it has been used to support refinement to the Central and Southern Flood (C&SF) infrastructure.
- Continued implementation of the District's Flood Protection Level of Service (FPLOS) Program. Continued Adaptation Planning studies (Phase II at C-7, C-8, and C-9 Basins and the Martin, St Lucie, Indian River System & Loxahatchee system). Continued basin-specific vulnerability assessment studies in the Western Basins (Hendry County), including C-139 and Everglades Agricultural Area, and initiated vulnerability assessment studies in the Taylor Creek and Nubbin Slough watersheds. Completed basin-specific flood vulnerability assessments in Eastern Palm Beach County (EPBC) and Upper Kissimmee Basin (UKB). Coordinated with Palm Beach and Osceola counties with bringing the results of FPLOS Phase I studies recommendations into their Watershed Master Plans. Developed high-level cost estimates for the initial project recommendations included in the EPBC and UKB studies; the projects have been integrated into the draft 2025 Sea Level Rise and Flood Resiliency Plan Update. Equivalent deliverables are being developed as part of the Martin and St. Lucie Counties FPLOS Study.
- Confirmed technical assistance to USACE Jacksonville District (SAJ) and Osceola teams, as a formal Cooperating Agency, for the development of the Shingle Creek Flood Risk Management Study.

Planning and Grant Applications

- Published draft 2025 Sea Level Rise and Flood Resiliency Plan during the third quarter of Fiscal Year 2024-25. The Plan is currently open for public comment. The final Plan will be published during the fourth quarter of Fiscal Year 2024-25.
- As required by Section 373.1501(10)(a), F.S., the District submitted a consolidated annual report regarding the status of the USACE and the District's Southern Florida C&SF Flood Resiliency Study on October 1, 2024. The report included 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 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.

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- Hosted four workshops in the second quarter of Fiscal Year 2024-25 to receive early input from project partners and stakeholders for the 2025 update of the Sea Level Rise and Flood Resiliency Plan, with participation of approximately 200 attendees.
- Worked on developing grant applications to DEP Resilient Florida Program (final number to be determined) and Hazard Mitigation Grant Program (HMGP) Post Disaster (Disaster Declaration (DR) 4834 – Milton, between 8 and 10 applications).
- Completed contract assessing project considerations for the United States Department of Transportation (USDOT) Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) grant. Funding is paused. Results supporting ongoing coordination with FDOT to seek regional and local alignment.
- For the FEMA Grant Funded C-9 Basin Resiliency Project, submitted the Environmental and Historic Preservation (EHP) Package for FEMA's review to the Florida Division of Emergency Management (FDEM) and FEMA in the third quarter of Fiscal Year 2024-25.
- For the FEMA Grant Funded C-8 Basin Resiliency Project, the Environmental and Historic Preservation (EHP) Package for FEMA's review is expected to be submitted to FDEM and FEMA in the fourth quarter of Fiscal Year 2024-25.
- For the FEMA Grant Funded C-7 Basin Resiliency Project, submitted the Environmental and Historic Preservation (EHP) Package for FEMA's review to the FDEM and FEMA in the third quarter of Fiscal Year 2024-25.
- Collaborated with Engineering and Construction, to support ongoing efforts for three Resilient Florida Grants-funded projects, awarded in August 2024. These projects include the Homestead Field Station Improvements, S-169W Manatee Barrier and Trash Rake System, and the C-8 Basin Resilience. The grant agreement has been executed for one project, while the other two are expected to be executed in the fourth quarter of Fiscal Year 2024-25.

Planned for the remainder of Fiscal Year 2024-25:

- Apply for FEMA HMGP grant applications for construction of C-7, C-8 and C-9 Basins Resiliency Projects, as well as design and construction of five projects in the Upper Kissimmee Basin.
- Apply for DEP Resilient Florida Program grants by September 1, 2025, in accordance with Executive Office guidance on funding paths for priority projects.

General Services

- Completed the installation of six electric vehicle (EV) charging stations at the Headquarters Office to supplement the existing six charging stations. The contractor completed the startup, commissioning, and activation of the charging stations in March 2025. The project was completed in the third quarter of Fiscal Year 2024-25.
- Completed the work that began in the first quarter of Fiscal Year 2024-25 to replace the Ft. Myers Service Center Heating, Ventilation and Air Conditioning (HVAC) Variable Air Volume (VAV) terminal units supplying air to the offices. The existing VAV terminal units were

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incurring increased maintenance costs, were beyond repair, and could not be integrated into the existing building management system. The project was completed the second quarter of Fiscal Year 2024-25.

- Coordinated with the Engineering and Construction Bureau to complete the roof replacement at the Field Operations Center B-270 building. The roof has persistent leaking issues. The contract has been awarded, and the project is scheduled to be completed in the fourth quarter of Fiscal Year 2024-25.
- Completed the chiller replacement at the United States Department of Agriculture (USDA) Invasive Species Laboratory. This laboratory is a shared research facility for the District, USDA, and University of Florida. This project was completed in the third quarter of Fiscal Year 2024-25.
- Completed the replacement of the two 200-ton centrifugal chillers for the B-1 Headquarters building. The existing chillers were at the end of the lifespan and were incurring increased maintenance costs. The long lead time for new chillers was expected. The arrival of the equipment and project completion required weekend air conditioning shutdowns and coordination of cranes to lift the equipment on and off the roof where the mechanical room is located. This project was completed in the third quarter of Fiscal Year 2024-25.
- Completed the installation of a new perimeter security alarm system for a section of the Headquarters complex. This Security Unit project replaces an obsolete system, and the new system utilizes modern technology designed to verify and classify potential threats. These new features will also reduce false alarms. The new system was completed and became operational in the third quarter of Fiscal Year 2024-25.
- Completed installation of a video surveillance system at the Caloosahatchee River WBSR project site in the first quarter of Fiscal Year 2024-25. The system provides video surveillance of the gatehouse and fuel storage areas.
- Completed installation of electronic monitoring systems at six additional facilities around the District. The installations were completed in the third quarter of Fiscal Year 2024-25.
- Replaced the aged and failing electrical panels at the DuPuis Preserve Office. IT and DuPuis staff have reported issues with equipment failures at this location after equipment was moved or replaced. With cooperation from the Okeechobee Field Station, the 3 electrical panels in the DuPuis office were replaced in the third quarter of Fiscal Year 2024-25.
- Assisting Information Technology to replace 4 Power Distribution Racks (PDRs) in the Emergency Operations Center (EOC) Data Center. These PDRs are being upgraded to carry a larger power load required by newer, more efficient equipment. This project will be completed in the fourth quarter of Fiscal Year 2024-25.
- Coordinating with Information Technology to consolidate office space at the District Headquarters. This project began in the third quarter of Fiscal Year 23-24. The project was in response to the end of the Palm Beach County lease for one half of the third floor of the B-2 building. General Services, as part of its Space Planning responsibilities, was given the opportunity to determine the appropriate departments to move into the vacant office space, with 3 main objectives: Find which departments were growing and plan for the growth,

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determine department adjacency needs, and restoration of the District standard office size since some offices had become subpar from internal growth over the years. During the project, 4 Bureaus were moved, and 1 Division reconciled some offices to District standards. The moves occurred over weekends to minimize disruption to staff. This project moved 231 staff and 77 offices were reconfigured. The project will be completed in the fourth quarter of Fiscal Year 2024-25.

- Coordinated with IT and the District's Water Quality Laboratory in West Palm Beach to replace the Siemens controls on 15 lab hood ventilation systems. The existing controls were retired by Siemens and replaced with current, more advanced technology equipment. The hood ventilation systems are tested and must pass inspections at regular intervals to be compliant with laboratory standards. Because of the Water Quality Laboratory's schedule, the hood systems were taken off-line one at a time to upgrade the hood controls. The project was completed in the third quarter of Fiscal Year 2024-25.

Emergency Management

- Prepared and responded to Hurricane Helene in late September and Hurricane Milton in October 2024. Activated the Emergency Operations Center (EOC) and successfully coordinated and supported preparedness, response, and recovery operations for Hurricane Milton in October 2024. Coordinated and successfully supported a state mission request for a two-person Geographical Information System (GIS) deployment to Suwannee County EOC to support Hurricane Helene response and recovery operations, as well as supported a state mission request for four Heavy Equipment Teams to Pinellas County to assist in clearing roadways and removing debris following Hurricane Helene in preparation for regional evacuations in anticipation for Hurricane Milton during the first week of October 2024.
- Continued to update workflows and processes to be eligible to receive expedited reimbursement for Federal Emergency Management Agency (FEMA) category A and B disaster expenses in alignment with the new Florida Recovery Obligation Calculation Requirements (F-ROC) requirements.
- Implemented an employee Emergency Alerting system during the third quarter of Fiscal Year 2024-25. Developed Operating procedures for using Drones following an emergency or disaster. Including additional pilot training requirements, updated required deployment information and expectable deployment deliverables. Updated and enhanced the documentation process for damage assessment in conjunction with GIS and the District's Debris Team leaders. These updates provide better situational awareness and critical information to Unified Command during activations.
- Transitioned from WebEOC to NEXUS EOC management tool. This transition should be completed in the second quarter of the Fiscal Year 2024-25. This transition increases our resilience, our overall situational awareness and increases our ability to coordinate response and recovery operations with partner agencies throughout the state.
- Conducted an annual emergency management exercise in May 2025 to test emergency preparedness processes and procedures. Following the exercise, a detailed After-Action Review occurred where concerns or issues were identified leading to enhanced policies and procedures.

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SCADA Field Operations

- Upgraded 12 of the remaining 175 obsolete Motorola locations to the latest remote terminal unit (RTU) design. Maintaining the District's SCADA control structures infrastructure with the latest RTU, transceiver and security standards.
- Enhanced the accuracy and efficiency of the RTU program, specifically in the context of rain and weather station operations. This initiative was in collaboration with the Hydro Data Management group and Meteorologists aimed to develop and implement advanced algorithms and technologies to improve data collection, processing, and analysis.
- Completed the relocation of Everglades Agricultural Area Station 2 (EAA A-2) Rain Gauge to existing location Bolles Canal West (BLSW) Stilling Well Platform due to the installation of a new Florida Power and Light powerline, as necessary for future capital project, which will obstruct the current communication path, potentially disrupting operations and leading to inefficiencies. Relocating the structure will ensure uninterrupted communication and maintain the integrity of our network.
- Conducted over 2,100 site visits focused on identifying potential issues before they become significant problems, performing routine upkeep, and implementing repairs as needed to maintain optimal operation and safety standards.
- Completed design reviews for capital projects to ensure compliance with industry standards of, implementation of control structures and system rebuilds to improve operations across several initiatives, including but not limited to:
 - o Site Recondition
 - o Motorola Obsolete System Upgrades (12 locations)
 - o C-139 FEB Project Water Quality Bureau

Water Quality Bureau

- Continued implementation of the District's Blue Green Algae (BGA) response plan to proactively combat and treat harmful algal blooms in the Kissimmee River and Upper Chain of Lakes; Lake Okeechobee; the Eastern Basins - St. Lucie River/Indian River Lagoon (IRL) including the C-44, C-23, and C-24 canals; the Western Basins – Caloosahatchee River including upstream basins and the southwest coast; the L-8 Canal/C-51 Canal/Lake Worth Lagoon including the S-5A Basin, and L-10, L-12, and M canals; the Southern Basins including anything in Broward and Miami-Dade counties and the Central Southern region, which is located south of the Arthur R. Marshall Loxahatchee National Wildlife Refuge. Developed and revised the second annual SFWMD BGA Response report to DEP. Executed work orders for post treatment sample collection (2) and laboratory analyses (1).
- Enhanced the Lake Okeechobee daily conditions BGA reporting by rewriting the existing R-based reporting and notification system and developed BGA dashboards for freshwater portions of St. Lucie River and Caloosahatchee River watersheds and for the areas east of Lake Okeechobee for monitoring locations located along the L-8, C-51, L- 10, L-12, and M canals and the S-5A Complex. During the fourth quarter, the enhanced BGA Daily Condition Report will be placed on a test website for testing functionality and will be released for public viewing along with a BGA Daily Digest status report to track BGA treatment and post-

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treatment sampling activities.

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.

Application Review and Public Involvement

- Continued to conduct pre-application meetings upon request for both Environmental Resource Permits (ERP) and Consumptive Use Permits (CUP).
- Provided timely evaluation and review of an estimated 2,200 ERPs, including transfers.
- Provided timely evaluation and review of an estimated 1,800 Consumptive Use Permits (CUP), 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 conservation plans and population projections for public water supply CUP applications.
- Continued monthly telephone conferences with Water Use regulatory staff from St. Johns River Water Management District (SJRWMD) and Southwest Florida Water Management District (SWFWMD) to coordinate the review of proposed withdrawals in the Central Florida Water Initiative (CFWI) area of 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.
- Coordinated with Big Cypress Basin (BCB) Service Center staff along with ERP and Right of Way staff to review project permits near primary flood control systems to ensure adequate flood protection and level of service.

ePermitting/RegPermitting

- Completed working with the Information Technology team to transition the ePermitting external interface to the RegPermitting portal application, providing one location for permitting/application submittals, review, post permit tracking, document retrieval for all regulatory programs, and notification subscriptions.

Everglades Works of the District (EWOD, 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

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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

- September 2024 - Partin Family Ranch Project Ribbon Cutting.
- November 2024 - Clewiston Field Station Groundbreaking.
- November 2024 - Completion of the Construction Phase of Restoration Strategies Ribbon Cutting.
- December 2024: El Maximo Dispersed Water Management Project Ribbon Cutting.
- May 2025: Florida Python Challenge Media Day.
- July 2025: Caloosahatchee River Reservoir Initial Operations Celebration.

Future Planned Events:

- Summer 2025: Lake Hicpochee Ph.2 Groundbreaking.
- Fall/Winter 2025: CEPP South S-355W Spillway Project.
- Winter 2025: Biscayne Bay Coastal Wetlands Ribbon Cutting.
- January 2026: Picayune Strand Restoration Project Ribbon Cutting.

Public Information

- Sent 294 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 order. These emails reached over 1.22 million people.
- Social media platforms have experienced growth:
 - o Facebook: 14,660 Followers
 - o Twitter: 16,468 Followers
 - o Instagram: 3,852 Followers
 - o LinkedIn: 13,729 Followers
 - o YouTube: 1,180 Followers

District Clerks Office

- Governing Board Business Meetings / Budget & Millage – 13 (including 2 offsite business

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meetings).

- Governing Board receptions, public events, site visits – 3.
- Governing Board Audit and Finance Committee Meetings – 3.
- SFWMD Leasing Corporation – Annual – 1.
- Resiliency Coordination Forums – 3.
- Recreational Public Forums – 3.
- District Resolutions prepared, finalized, attested – 150.

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

- The Risk and Insurance Administrator completed insurance requirements for 84 District contracts to ensure District contractors are adequately insured for all risks; as well as provided advice on insurance requirements for Right of Entry Agreements, Right of Way Permits, real estate easements and vendor purchase orders. Completed during the second quarter, insurance requirements for 68 District contracts to ensure District contractors are adequately insured for all risks.
- Managed 126 property and casualty claims for the period of October 1, 2024, through June 17, 2025. For claims requiring filing with the State Division of Workers' Compensation, all claims and benefit payments were reported timely resulting in zero state penalties and zero state fines, as well as 212 Family Medical Leave claims, Paid Maternity Leave claims, and Paid Parental Leave claims. The District implemented the new Paid Maternity and Parental Leave Procedure and transitioned the tracking to a third party leave administrator. Increased number of lactation rooms throughout the District for a total of seven. The rooms serve dual purpose both for lactation and wellness.
- The District earned the Gold Level Healthy Workforce Designation; increased participation (53 participants) in the OMADA Diabetes Prevention Program which averaged weight loss of 15 to 30 pounds; and a 7.2% increase in preventive care utilization.
- Approval of a new Americans with Disabilities Act (ADA) procedure and training is expected to begin in the fourth quarter. The training is to educate employees and supervisors on compliance with the ADA.
- The safety consultants have been completing seven safety inspections per month at District construction sites to reduce contractor accidents and maintain a safe workplace. Provided 126 safety classes with 2,559 participants from October 1, 2024, through June 17, 2025.

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- The Empower plan, a prior plan from years ago, was discontinued and plan assets were successfully moved to Fidelity. This move and closure of the Empower plan reduces risk and improves efficiency. Implementation of Secure 2.0 Act law requires the update of our SAP report sent to Fidelity which is set to begin during the fourth quarter.
- Implemented a new electronic onboarding system in the second quarter of Fiscal Year 2024-25. The system is an add-on module to the existing applicant tracking/recruitment system and takes the new employee's data from recruitment to onboarding to the Human Resources Information System – SAP system. This reduces the number of manual entries into the SAP system and provides a more efficient new hire onboarding process.
- Completed project to electronically file W-2 Forms. Beginning with 2024, employees may access their end-of-year W-2 forms electronically and we no longer need to mail the forms to employees, as well as reconfiguring SAP calculation of payroll deductions for 2025, as there are 27 payroll periods. Also, started Payroll Control Center (PCC) project. PCC is a tool designed to streamline and optimize payroll processes within SAP. Estimated completion is in the fourth quarter.

Finance Bureau

- The Finance Bureau has coordinated and spearheaded the multi-year effort of obtaining reimbursement funding from the Federal Emergency Management Agency (FEMA) as well as the Florida Department of Emergency Management (FDEM) related to storm events including Hurricane Dorian (declared 8/2019) and Hurricane Ian (declared 9/2022). The District has received over \$1 million thus far and has additional claims that are estimated to be more than \$5 million, which is currently being worked on, or reviewed by these agencies. In addition to the above, the Finance Bureau has submitted a formal Request for Public Assistance for the following events: Hurricane Nicole (11/2022), Broward Flooding Event (declared 04/2023), Hurricane Idalia (declared 08/2023), Hurricane Helene (09/2024), and Hurricane Milton (10/2024). 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.
- The annual Physical Asset Inventory is expected to have a greater than 98 percent find rate after achieving a 99 percent find rate in the prior fiscal year. Forecasting more than 1,000 units for disposal with the majority being sold via online auction. Revenue from sales of surplus assets is projected to be greater than \$750,000 after a strong prior fiscal year auction sales of just over \$500,000 through online auctions, recycling, and spoil sales.
- 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 Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 36th consecutive year.

Budget Bureau

- Coordinated and developed the Fiscal Year 2025-26 Preliminary and Tentative Budget for submission to the Legislature and Governor on January 15, 2025; the Fiscal Year 2025-26 Tentative Budget will be submitted to the Governor and members of the Legislature by August 1st, in compliance with Section 373.536, F.S.

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- Updated the Five-Year Reserve Allocation plan for the Fiscal Year 2025-26 Tentative Budget, identifying funds from accumulated reserves to implement the priorities of the Governing Board in support of critical flood control infrastructure projects.
- In December 2024, the District received the Compliance Certification of Truth in Millage (TRIM) submittal from the Florida Department of Revenue for the Fiscal Year 2024-25 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.
- Began to update the Fiscal Year 2026-2031 Strategic Plan, which will be submitted to the Governing Board at the December 2025 meeting. As part of the District's annual business cycle, the development of the 2026 Strategic Plan and the 2025 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.

Procurement Bureau

- Procurement released 59 solicitations during the first three quarters of Fiscal Year 2024-25. A few notable solicitations released during this time included a Request for Bids (RFB) for EAA Canal Conveyance Improvements Phase I - North, an RFB for Lake Hicpochee Enhancement Expansion, an RFB for S-355W Spillway, Comprehensive Everglades Restoration Project (CERP) Central Everglades Planning Project (CEPP), an RFB for CEPP North S-8 Pump Station Modification Phase II, an RFB for CEPP North L-5 Remnant Canal Improvements, a Request for Proposals (RFP) for Emergency Debris Management Site Services and Emergency Debris Monitoring Services, and a RFP for the Caloosahatchee River Watershed Water Storage Initiative. It is anticipated that another 18 solicitations will be released in the fourth quarter.
- Negotiated cost savings and cost avoidance through 11 competitive solicitations saved the District approximately \$270 million dollars in additional spending, an overall savings rate of 42 percent of contractual values.
- Procurement issued over 5,000 Purchase Orders during the first three quarters of the fiscal year for various goods and services required to support District operations. It is projected that over 7,000 Purchase Orders will be issued by the end of Fiscal Year 2024-25 based on the average volume of monthly Purchase Orders.

III. BUDGET HIGHLIGHTS

- Procurement executed 110 contracts in the first three quarters of the fiscal year, consisting mainly of services, construction, government and revenue agreements. Another 30 contracts are expected to be executed by the fourth quarter. Currently, there are over 900 active contracts in Procurement.
- Over 600 work orders were executed for services, such as professional engineering services, environmental risk assessment, ground application services, ecological and environmental scientific support services, and slope mowing services.
- Procurement processed 370 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 125 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 \$35 million dollars directly to SBE primes and over \$98 million dollars to SBE subcontractors during the first three quarters of the fiscal year. One hundred sixty-two certification applications were processed and another 60 are anticipated by the end of the fiscal year. Currently, there are 629 small businesses certified by the District pursuant to the District's SBE Rule. Procurement staff participated in 4 outreach events in Fiscal Year 2024-25. These outreach events bring awareness of the District's mission, the SBE program, and promote upcoming contract opportunities and how to do business with the District.
- The SBE Rule, Chapter 40E-7, Florida Administrative Code, was amended to augment definitions, refine solicitation preferences, enhance certification eligibility requirements for increased participation, combine the certification and recertification review procedures for simplicity and to eliminate duplicative information, amend the recertification and decertification clauses for clarity, extend SBE status throughout the term of an existing contract and update program forms. Changes are effective June 26, 2025.

Information Technology

- Migrate the Oracle Forms ePermitting Works of the District (WOD) module to the Pega business management workflow software by end of October 2025. This will be the last regulation module removed from the Oracle Forms legacy technology.
- Replace legacy DBHydro Browser application with modernized DBHydro Insight's Data Lens enabling the decommission of DBHydro Browser legacy technology.
- Designed, built, and deployed a new rugged SCADA field laptop that supports the Motorola and Campbell applications with the most robust and secure protocols.
- Implemented ServiceNow, replacing Remedy Force's IT Service Management and Ivanti's IT Asset Management applications for hardware and software assets. This transition improved customer service and streamlined IT operations while integrating these functions under a single unified platform, enhancing efficiencies and service delivery.
- Upgraded the GIS Portal, modernizing the web-based access to geographic information used by staff to perform mapping and geospatial analysis.

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- Replace the End-of-Life Emerson Ovation (Water Management System) hardware including but not limited to servers, firewalls, network switches and storage.
- Performed continual maintenance for the District's Data Center by maintaining and upgrading servers, firewalls, network switches and storage in accordance with IT lifecycle management plan.

Office of the General Counsel

- Implemented document and litigation case management software application enabling the Office of Counsel to manage, track, and analyze all aspects of a case in one central location. This will streamline case organization; improve efficiency and increase productivity; provide real-time collaboration and communication among Office of Counsel staff and with District clients; enhance the generation of comprehensive reports in real time, assisting in tracking progress and performance.
- Entered a Consent Order between the District and 28 Defendants in a matter involving multiple violations on multiple properties in Miami-Dade County. These violations included unauthorized dredging and filling-in of wetlands and unauthorized construction and operation of works. The defendants agreed to apply for the required permits, construct needed stormwater management systems, and pay \$747,360 in total civil penalties and costs.
- Initiated the rulemaking process and continued to draft a proposed rule to prevent trash and vegetation debris build-up in District canals and works, which will protect the water management infrastructure of South Florida from damage and prevent flooding.
- Amended the Districts Small Business Enterprise (SBE) Rule, including increased eligibility thresholds and allowances for program graduates to complete work under all current District projects under their previous certification status, ensuring work continuity and project management efficiency.
- Settled a suit for declaratory relief asking the Court to determine the validity of easements over District land, injunctive relief, and inverse condemnation. The settlement included a land exchange, land purchase, and access for landowners.

Inspector General

- Prepared Fiscal Year 2024-25 Audit Plan and Long-Term Audit Plan for Fiscal Years 2026-30 for presentation to the Audit and Finance Committee for approval.
- Coordinated operational audit performed by the State of Florida Auditor General, the Annual Financial Statement audit with external accounting firm for the Fiscal Year 2023-24, and coordinated tri-annual Peer Review for the Office of Inspector General.
- Completed Inspector General Annual Report for Fiscal Year 2023-24, as well as four investigation reports, and four audit and review reports. Commenced three audit and review reports, and two investigations.

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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.

Overall Efficiencies and not Program Specific:

- Over the past 15 years, the District has reduced FTE's by over 300 positions or more than 18 percent by optimizing resources to achieve more with less, including:
 - o New infrastructure to be maintained has increased by over 650 or 52 percent. Some of the increased infrastructure includes:
 - 293 additional operable structures
 - 37 additional pump stations
 - 136 additional pumps
 - 136 additional diesel engines and electric motors
 - 50 generators.
 - o Management of construction contracts has increased by \$1.8 billion or 586 percent.
 - o Permits have increased by 23 percent.
 - 39 percent for Environmental Resource Permits
 - 6 percent for Consumptive Use Permits
 - o Acres to manage has increased by 316,346.18, an 80 percent increase.
 - o Evaluated 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.
 - o Implemented alternative health insurance plan options that provide valuable health benefits, while controlling and avoiding increases in out-of-pocket costs for employees and to the District's self-insured health insurance budget.
- For Fiscal Year 2025-26, budget reductions to redirect funds to Operations and Maintenance of Critical Flood Control Infrastructure:
 - o 24 vacant FTE positions
 - o 15 percent in Travel
 - o 40 percent in Conferences
 - o 49 percent in Memberships and Licenses
 - o 6 percent in Office Supply
 - o 36 percent in Mail Courier Services
 - o 46 percent in Employee Relocation
 - o 4 percent in Information Technology

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- o 10 percent in Regulation Bank Fees
- o 13 percent in Departments budgets for Tools and Equipment, Subscriptions, Science and Technology Services.
- The District is utilizing its land and owned office space in the most efficient manner possible by leasing out available space. The District currently leases over 30,000 sq. ft. of office space to DEP at its headquarters in West Palm Beach, daycare facility on headquarters campus, space in Ft. Myers Service Center to the Edison & Ford Winter Estates, and space to Collier County BCC in the BCB Service Center. The District leases 1,016,978.13 acres of owned conservation land and project land.

1.0 Water Resources Planning and Monitoring

- Improved resource planning and customer service, along with more comprehensive quality assurance and well-developed data management plans, resulted from the Water Quality Bureau's (WQB) continued implementation and outreach efforts related to reviewing and supporting requests for water quality monitoring, laboratory analyses, and other bureau support services. 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 Comprehensive Everglades Restoration Plan (CERP) Quality Assurance Oversight Team, the EMRT has effectively incorporated the Corps' CERP project specific requests such as the Picayune Strand Restoration Project (PSRP), Central Everglades Planning Project (CEPP) South, and the Aquifer Storage and Recovery (ASR) Program, leading to optimized water quality monitoring efforts and documentation processes. During the first three quarters, EMRT in collaboration with Analytical Services developed and shared Electronic Data Deliverable guidance for the CERP and District Project Managers, received 8 monitoring projects, approved 8 projects including 2 monitoring reductions.
- Testing an enhanced version of Microsoft Planner and Teams to track and collaborate for the editing and production process for all South Florida Environmental Report (SFER) volumes across the District to improve collaboration and provide the real-time status of all activities associated with this effort.
- The District Laboratory is continuously enhancing its operational efficiency through several key initiatives. These include streamlining workflows, developing robust new analytical methods, and automating LIMS qualifiers. Significant improvements in analytical capabilities are also underway with the addition of a second Inductively Coupled Plasma-Optical Emission Spectrometry (ICP-OES) for overflow metals analysis and backup during required maintenance of the instruments. The laboratory is also expanding its BGA Toxicant analysis on the Liquid Chromatograph with tandem Mass Spectrometer (LC-MSMS) which aims to reduce the need for external laboratory services, keeping more analyses in-house, thereby improving overall turnaround times and broadening the laboratory's analytical scope. Additionally, with the assistance of management and business partners, the laboratory is investigating other analytical uses for the LC-MSMS.
- 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 to improve assessments at basin level.

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- The WQB 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. During the first quarter, Tech Connect was expanded to the District level, monthly meetings were well attended, with over 50 staff members participating in discussions on a variety of topics, including the IT Updates including Power BI, R-Enterprise, and SharePoint.
- Initiated implementation of scheduling software for WQM personnel to improve the efficiency of water quality field operations.
- Enhanced and streamlined BGA reporting for daily surveys, treatment applications and treatment sampling efforts which resulted in more efficient ways to retrieve and summarize BGA data. In the third quarter, the WQB staff tested the daily BGA digest for treatment, associated water quality sampling and analyses for District, State, and public consumption. Along with the BGA Digest, the WQB staff is also testing a dashboard that integrates the data from the BGA Digest. The upgraded Daily Conditions Report will disseminate more information efficiently as it includes more regions of the District than the original report.

3.0 Operation and Maintenance of Lands and Works

- The Land Resources Bureau continued to manage the District's volunteer program which is expected to provide 17,076 hours of volunteer time performing functions such as water-way clean-ups, trail maintenance, campground host activities, and environmental education programs by the end of the fourth quarter. This program will provide in-kind services valued at \$563,508 at the standard volunteer rate of \$33 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 \$84,000 to the District through the third quarter 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 received \$2.9 million in grant awards for vegetation management and land stewardship activities to help offset the need to request ad valorem or state funding:
 - o \$316,685 from Natural Resources Conservation Service and \$1,038,183 from Fish and Wildlife Conservation (FWC) Invasive Plant Management Section to control invasive plant species on District's conservation lands.
 - o \$23,984 from the North American Wetlands Conservation Act for the Rolling Meadows hydrological improvements project to be utilized over the next three years.
 - o \$713,364 from the North American Wetlands Conservation Act for the Cypress Lake (Kissimmee Chain of Lakes) hydrological improvements project to be utilized over the next three years.
 - o \$642,000 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.
- The Land Resources Bureau continued to efficiently administer the District's prescribed burn program by augmenting existing District resources through a Memorandum of

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Understanding with multiple cooperating organizations and agencies to optimize jointly available resources. The District would have needed to hire a contractor to burn up to 5,000 acres if it weren't for this cooperative assistance. The average cost per acre to contract prescribed burning services through a private vendor is \$93. Working cooperatively with other public agencies saved the District up to \$465,000 in contracted services costs.

- The Land Resources Bureau continues to manage the District's feral hog removal program. This program utilizes hog removal agents under license agreement with the District to remove feral hogs as directed by District staff without monetary compensation. Program costs are only incurred for administration of the program. In the first three quarters of Fiscal Year 2024-25, 912 feral hogs have been removed by hog removal agents. The program also utilized United States Department of Agriculture Aerial Exotic Wildlife Management services to remove an additional 274 feral hogs on two separate helicopter flights over approved District lands in Fiscal Year 2024-25.

Big Cypress Basin Field Station

- The conversion of a manually operated water control structure 951 North, to a remotely operated automated structure was performed to increase system efficiency and reduce staff time and overtime costs. All electrical work was performed by District staff with a \$26,000 savings over using an outside contractor. After the automation the structure can be operated remotely from the Control Room. Before the automation, personnel had to manually move the gate according to desired water levels. This would take a minimum of 1 hour at each manual gate change.
- Light Emitting Diode (LED) lighting was installed on the interior and exterior lights at three of Big Cypress Basin (BCB) pump stations. LED lights are brighter than conventional lights which enhance safety during night operations and consume one quarter of the electricity compared to conventional lights, which leads to cost savings.
- Replaced generators at Faka Union – total of 4 structures. The District saved \$20,000 by doing the work in-house.
- Rebuilt the weed rake at Miller Pump Station. This increased the reliability of the rake during rain events.

Miami Field Station

- Ongoing replacement of Soft Starts at G-420 and G-422 to be completed by district staff at \$50,000 instead of using outside contractors at an estimated cost of \$100,000 to \$125,000; savings of approximately 50%. The obsolete soft start cabinets were designed by engineering as a direct replacement of the current obsolete soft starter. The planned replacement saved the district extended down time due to soft starter failure caused by age or lightning strike.

West Palm Beach Field Station

- During a culvert inspection on canal 18; Project Culvert PC-18B was identified as one of the culverts being undermined and needing replacement. By looking at the specifications of this culvert the West Palm Beach Field Station discovered this a 42-inch culvert, 42-foot-long culvert that was installed in 1956. A contractor quoted the replacement job for a total cost of

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\$251,429. The West Palm Beach Field Station decided to perform the job with District staff, who procured the materials, dismantled the culvert and installed an in-kind culvert for a total cost of \$175,910. This represents total savings to the District of \$75,518.

- Flood prevention is part of the District's mission. The District operates and maintains the system to protect residents and businesses from flooding and drought. Pumping operations are a key component of flood protection. The reliability, availability and trouble-free operation of pumping system is "always" an important factor. All major pumping system components need to be overhauled and refurbished periodically to ensure system reliability. District staff completed a major overhaul at Pump Station S-6 including all materials, services and labor at a cost of \$294,752. Compared to the total cost of contractors performing this same overhaul for \$1,450,198, District staff saved \$1,155,446.25.

St. Cloud Field Station

- Sunbridge Community is a new housing development being built in the St. Cloud area. The community focus is to intertwine with nature. Because of this, the Sunbridge community requested to allow an 80-acre linear trail park for their residents. The St. Cloud Field Station negotiated with the Sunbridge community to take responsibility of these 80 acres in perpetuity and maintain the area at or above District standards, resulting in a savings to the District of \$2,560 annually.
- On the C-33 canal Right of Way there were six dead pine trees standing adjacent to a residence. The St. Cloud Field Station received a quote from a contractor for \$12,000 to remove the six trees but it was decided this work could be done in-house at a cost of \$1,902, resulting in a cost savings of \$10,097.
- The District has a contract with an outside vendor to operate all boat locks throughout the District. On the S-65 and S-65A boat locks, there are two residences which are part of the contract and are being occupied by the boat lock operators. Currently, there is only one utility bill for the entire site which includes the navigational lock, structure, and residence. The St. Cloud Field Station is in the process of installing individual meters at the lock tender residences (S65 and S65A) to establish a separate account so that the tenants (contractor) will pay the utility bill instead of the District, starting next contract year, which will save the District approximately \$3,000/year per residence.
- On the C-31 canal, the District established an agreement with Osceola County which allowed the County to build a linear trail on the south side of the canal between Lakeshore Drive and Neptune Road. As part of the agreement, the County will take responsibility for these 80 acres in perpetuity and maintain the area at or above District standards, resulting in a savings to the District of \$2,560 annually.

Clewiston Field Station

- It was identified G-404 pump station needed repowering. After reviewing the vendor quote for removal and installation of three new engines, it was decided to perform the job in-house with field station staff at a cost savings of \$402,000 to the District.
- As part of the regular preventative maintenance for vehicles, the Clewiston Field Station evaluated the cost of performing oil changes and safety inspections by District staff

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compared to outside vendors. After reviewing the equipment and time investment for this activity, these are the expenses the District incurs on: Median parts \$60, Labor @1.0 hrs. (including overhead) \$39, for a total internal cost of \$99. The median service price by an outside vendor is \$75. Based on the frequency of oil changes per vehicle (4/year) and the number of vehicles District wide, it was decided it is more cost-effective to perform oil changes and safety inspections by outside vendors since this represents a saving to the District of over 30 percent per vehicle.

- The Clewiston and West Palm Beach Fields Station have recently established an internal aquatic vegetation spray program. The programs were developed to control undesirable vegetation and promote the growth of desirable vegetation within the stormwater treatment areas (STAs) to increase their effectiveness in removing phosphorus from the stormwater entering these systems. The average monthly cost for internal staff to perform is \$8,254 compared to the monthly external cost of \$18,050. This is a savings of \$9,805 or over 50 percent for performing these activities in-house versus contracting out the same spray services.
- The Clewiston Field Station has begun implementing the process of road reclamation rather than the traditional shellrock road repair method. Employing this alternative method has reduced costs by more than 40 percent per mile and has eliminated the need to haul material many miles to the project site, thereby reducing wear and tear on District trucks. The average cost per mile for shellrock is \$15,647 and road reclamation is \$8,785 per mile.

Okeechobee Field Station

- An inefficiency was found while loading the District's 5,000-gallon water trucks. This process took an excess of 25 to 30 minutes to accomplish after staff made all the three-inch pump and discharge hose connections to fill the tank. Field station staff fabricated a raised water tower of six-inch black iron pipe connected to a six-inch pump. This raised tower allows the operator to simply park under the tower down spout for direct loading with no connections necessary to facilitate faster loading. The new fill time only takes four to five minutes resulting in 83.3%-time reduction to facilitate filling that increased cycle time for watering needs.
- Fabricated and installed manatee gates in-house for North Shore Pump Station sluice gates. This allows the water managers to be able to operate sluice gates as necessary without the need for staff being onsite to perform manatee checks during closing operations to ensure manatees are not trapped or injured.
- In response to the water manager's request to inspect S-71 gates 2 and 3 for excessive water loss, it was found that the gate was bypassing water along the rails. With these findings, an unscheduled dry-in was performed and extensive loss of concrete was found behind the rails and major wheel and rail wear. Staff performed a partial overhaul, super structure was prepped and repainted on site, and extensive concrete repairs were completed. The work was completed in-house for \$85,000 resulting in a \$315,000 savings to the District. Also, the work extended the life of the structure from ten to fifteen years to correlate with the S-71 spillway structure replacement without performing capital refurbishment.
- The final report of the Canal Conveyance Capacity Report (CCCP) includes an analysis of

III. BUDGET HIGHLIGHTS

the C-23 canal. The CCCP report recommended dredging the canal to restore it to its original design specifications. This project has been conducted internally, utilizing District funding and Operations and Maintenance personnel. This approach has yielded significant cost savings compared to hiring an external contractor to complete the tasks. The Okeechobee Field Station Canal Levee Team has successfully completed Phase 4 of the C-23 Canal Maintenance Dredging project. This phase involved dredging 34,000 cubic yards of material and reshaping 15,000 linear feet of the spoil pile, achieving a cost of \$8.57 per cubic yard, compared to \$14.35 when using a contractor. In addition, 8,425 linear feet of sod was installed. Phase 4 has now commenced, with the goal of dredging an additional 25,000 cubic yards of material by the end of Fiscal Year 2024-25. By utilizing internal staff for this work, phase 4, for a total of 59,825 cubic yards of dredged material, will yield a total savings of \$345,789 or 40 percent.

- The District needed a means to deliver water from Lake Okeechobee via the Miami Canal to STA 5/6. This was needed to reduce the potential for the STA to dry-out during the winter months and thereby reduce its treatment efficiency and capacity at the start of the wet season. Additionally, this effort would benefit the lake during high stages by having increased capacity to treat this water and discharge it south into the Everglades. The Okeechobee Field Station Construction Team, supported by the Clewiston Field station, undertook the project of constructing a 300 cubic foot per second (CFS) pump station to facilitate this task. The estimated cost for a contractor to construct the pump station was \$1,538,138.39. The District was able to complete the project including all labor, services, materials and equipment for \$614,269.96, which provided an estimated \$923,868.43 in savings. The team was recognized for their efforts by being named the November 2024 District Team of the Month.

Homestead Field Station

- With the assistance of the Miami field station and vegetation management section, the Homestead field station was able to address 1,377-acre ft of invasive aquatic vegetation in the C-111, C-111E, and C-113 canals. It was estimated that by having our aquatic contractor complete this application, it would have caused the district to secure pump station S-199 and multiple structures for a period of 5 days, which was not a viable option for the water managers. By combining district resources (Miami field station, Land management), the aquatic application timeframe was reduced from 5 days to only 2 days. This time saving effort allowed for our S-199 pump station and multiple structures to resume their flood control objective 3 days earlier.
- During the S-332C emergency pump station repair construction project, the Homestead Field Station supported the Okeechobee Field Station by processing approximately 37,343 cubic yards (38,280 tons) of select fill and 5,348 cubic yards (7,487 tons) of rubble riprap. The District's aging rock sifter was facing the unavailability of parts and therefore had reached its end of life. Therefore, a decision was made to replace it with a newer model at a cost of \$270,500. The procurement of the required material from local vendors would have cost an estimated \$1,060,906. By purchasing a new rock sifter to continue producing its own select fill and rubble rip rap, the District was able to save approximately \$790,406 in material cost for this single job. Currently, the rock sifter is preparing the equivalent material for the S-332B emergency pump station repair, which is anticipated to save the district over \$800,000 in material cost alone.

III. BUDGET HIGHLIGHTS

Fleet Management Section

- Fleet staff worked with approved vendors to purchase the remaining model year 2024 light and medium duty units ahead of model year 2025 price increases for a cost avoidance of approximately \$280,000.

Engineering, Construction & Modeling

- Supporting operations by soliciting and coordinating pump repairs through multiple pump shops. Benefit to the District is a reduced cost, more reliable repairs, and, in many cases, faster turnaround times.
- The District's construction change orders averaged 4 percent, which is lower than the industry average of 11 percent.
- Surveying & Mapping provided in-house resources to various groups, eliminating the need for several large consultant contracts resulting in high District cost savings. These projects include but are not limited to:
 - o Completing a highly detailed three-dimensional (3D) survey of Levees L-29 and L-67A, supporting the S-333N Dredging project along the Tamiami Trail.
 - o Lakeside Ranch STA, Cells 1, 2, and 3, along with Vegetation Management and the Marsh Master equipment to survey approximately 1,000 acres of sensitive STA bottom depths.
 - o Collected over 90 elevations throughout the Kissimmee Chain of Lakes region supporting the Central Florida Water Initiative.
 - o Layout of approximately 150 boring locations supporting the CEPP North project along Levees L-4 and L-5.
 - o Survey staff effectively and efficiently located and reported High Water Marks following storm events such as Hurricane Milton.
- SFWMD Surveying & Mapping continued to manage the District's Drone Program, bringing efficiency and safety to staff workflows. These efficiencies include:
 - o Utilizing Unmanned Aerial Systems (UAS) to provide a 330-acre Topographic survey of the Pepper Farm located in Cypress Creek natural area as part of the Loxahatchee River Watershed Restoration project in conjunction with the Florida Wildlife Commission.
 - o Emergency management training allowed staff to effectively and efficiently provide up-to-date information and images following storm events such as Hurricane Milton. The EOC-Drone Team provided several large aerial images to document the cleanup of STA 1, Cells 1 & 2 following the scattering of tornado debris.

4.0 Regulation

- Reallocated FTEs within Regulation Division to better meet the changing workload needs as computer programs and resources have been updated and programmatic shifts were implemented through rulemaking.

III. BUDGET HIGHLIGHTS

- Held required in-house training for Regulation's staff, rather than sending large groups to conferences. This resulted in focused and customized training relevant to their roles that resulted in a more efficient workload review, while reducing the costs of staff travel and conference fees.
- Reduced the cost of Regulation's long-term offsite storage of permit file boxes by increasing the number of files scanned and converted into electronic records.
- Implemented a process to remind permittees of their stormwater management system operation responsibilities and the need for regular system maintenance to reduce more costly repairs. This will reduce the staff time and resources necessary to pursue and monitor more extensive system failures that could have been avoided.

6.0 District Management & Administration

- Cost savings/avoidance was approximately \$51 million dollars because of 9 competitive solicitations. An overall savings rate of 22% of contractual values.
- Negotiated with CIGNA Life and Health Insurance Company to successfully extend the contract for five years (effective January 1, 2025, through December 31, 2029) with no increase in the administrative service fees for the five years.
- During Fiscal Year 2023-24, a new employee on-boarding system started, which was completed during the second quarter of Fiscal Year 2024-25. The new system will create efficiencies by reducing data entry, providing new employee access earlier, reducing the amount of time required for new employees to complete new hire forms in-person, and reduce staff time required to conduct in-person induction.
- Continue to offer 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, Safety, Human Resources topics, Engineering continuing education, Science, Emergency Management, Teambuilding, and Supervisory training. Additionally, provided closed-captioned recorded sessions for increased accessibility.
- Increased investment earnings revenues to help offset Operations and Maintenance. This has been accomplished by staff changing investment efficiencies - Staff have invested 30% of funds into short-term money markets, earning a higher overall yield, while simultaneously maintaining daily liquidity on those funds to fund capital project expenditures. We have increased our yield on cash from 1% in the Operating Account to a rate of 4.83-5.24% in the Federated Money Market Funds, while maintaining safety of said funds. All money markets meet the safety/liquidity criteria of the District's internal investment policy.
- In accordance with Florida Statute, the District produces a Preliminary and Tentative Budget. This is currently produced with an end-of-life budgeting tool that is inefficient and does not communicate with the Districts Enterprise Financial System. The Information Technology Division will implement Euna Solutions' Sherpa Budget Software as a Service (SaaS) to modernize and enhance the District's budgeting process by integrating it with the existing SAP S/4HANA ERP system. This effort is driven by the need to retire the current "in-house" developed Oracle-based budgeting tool, which relies on Oracle Forms, a component that has reached end-of-life and soon to be unsupported. The District's Budget Bureau will use

III. BUDGET HIGHLIGHTS

the new system to modernize and enhance its budgeting processes by integrating it with the District's existing SAP S/4HANA ERP system. Transitioning to Sherpa ensures continuity in financial operations, mitigates the risk associated with outdated technologies, and leverages the scalability and flexibility of a cloud-based solutions. This integration aligns with the District's goals to optimize resource management and increase operational efficiency.

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 to ensure 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 2025-26 Tentative 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 2025-30 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 (Natural Systems/Water Quality): 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 2025-26 Tentative Budget
<u>Restoration of Water Resources and Ecosystems (Natural Systems / Water Quality):</u> Expediting restoration results in the Everglades by:	• Advancing the projects identified by Governor DeSantis, • Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades, • Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades, • Utilizing regulatory permitting and compliance authority • Restoring native habitats through invasive species management and prescribed fire • Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals.	\$ 878,750,151
<u>Flood Protection:</u> Refurbishing, replacing, improving and managing the components of our water management system by:	• Implementing flood protection infrastructure refurbishment projects • 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 ensure operational readiness for optimal level of flood control by optimizing infrastructure maintenance, 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	\$ 216,374,552
<u>Water Supply:</u> 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 • Using water reservation and minimum flow and level authority to protect water for natural systems	\$ 287,971,724
<u>Public Engagement & Administration:</u> 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 • Employing and developing a high-quality, diverse workforce	\$ 42,502,550

III. BUDGET HIGHLIGHTS

C. Budget Summary

1. Overview

a. Standard Overview

The Fiscal Year 2025-26 Tentative Budget demonstrates the District's commitment to protecting and restoring Florida's water resources. The District proposes to continue focusing 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 2025-26 Tentative Budget is \$1,425,598,977 compared to \$1,630,332,002 for the Fiscal Year 2024-25 Adopted Budget, a decrease of \$204,733,025. The decrease is attributable to the reduction in one-time State Operational funds, Land Acquisition Trust funds and federal grant awards in support of resiliency.

The District's largest revenue sources are state sources \$852,273,309, ad valorem property taxes \$396,719,545 and fund balance \$90,384,265.

The Fiscal Year 2025-26 Tentative Budget includes \$396,719,545 in ad valorem property tax revenue. This estimated ad valorem revenue is based on maintaining the current year's millage rates. Estimated ad valorem revenues are \$396,719,545 (27.8 percent) of total projected revenue sources, compared to \$365,765,480 (22.4 percent) of the Fiscal Year 2024-25 Adopted Budget.

Total anticipated state sources in the Fiscal Year 2025-26 Tentative Budget are \$852,273,309 (59.8 percent) and the total estimated federal sources are \$15,356,481 (1.1 percent). In the Fiscal Year 2024-25 Adopted Budget, the total state sources are \$973,342,052 (59.7 percent) and the federal sources are \$121,989,084 (7.5 percent).

The revenue sources that make up the remaining portion of the Fiscal Year 2025-26 Tentative Budget are agricultural privilege taxes, permit fees, local revenues, and other sources for \$70,865,377 which represents 5 percent of the total budget, compared to the \$73,859,319 or 4.5 percent of the Fiscal Year 2024-25 Adopted Budget for the same revenue sources.

Fund balance of \$90,384,265 makes up 6.3 percent of the Fiscal Year 2025-26 Tentative Budget compared to \$95,376,067 in the Fiscal Year 2024-25 Adopted Budget which represents 5.9 percent.

In accordance with Section 373.536, F.S., the District is submitting this Fiscal Year 2025-26 Tentative Budget for legislative review August 1, 2025. 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 2024-25 Adopted Budget to the Fiscal Year 2025-26 Tentative Budget.

III. BUDGET HIGHLIGHTS

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

	Fiscal Year 2024-25 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2025-26 (Tentative Budget)
SOURCE OF FUNDS				
Fund Balance	\$ 95,376,067		\$ (4,991,802)	\$ 90,384,265
District Revenues	\$ 434,251,169	\$ 37,998,550	\$ (4,738,427)	\$ 467,511,292
Local Revenues	\$ 5,373,630		\$ (5,300,000)	\$ 73,630
State Revenues	\$ 973,342,052	\$ 55,060,463	\$ (176,129,206)	\$ 852,273,309
Federal Revenues	\$ 121,989,084		\$ (106,632,603)	\$ 15,356,481
TOTAL SOURCE OF FUNDS	\$ 1,630,332,002	\$ 93,059,013	\$ (297,792,038)	\$ 1,425,598,977
USE OF FUNDS				
Salaries and Benefits	\$ 191,369,963		\$ (60,909)	\$ 191,309,054
Other Personal Services	\$ 239,128	\$ 24,000		\$ 263,128
Contracted Services	\$ 99,701,234		\$ (12,745,296)	\$ 86,955,938
Operating Expenses	\$ 206,300,180		\$ (10,947,999)	\$ 195,352,181
Operating Capital Outlay	\$ 79,004,633	\$ 25,352,369		\$ 104,357,002
Fixed Capital Outlay	\$ 912,103,320		\$ (187,288,483)	\$ 724,814,837
Interagency Expenditures (Cooperative Funding)	\$ 52,363,147		\$ (19,041,457)	\$ 33,321,690
Debt	\$ 30,269,875		\$ (25,250)	\$ 30,244,625
Reserves - Emergency Response	\$ 58,980,522		\$ -	\$ 58,980,522
TOTAL USE OF FUNDS	\$ 1,630,332,002	\$ 25,376,369	\$ (230,109,394)	\$ 1,425,598,977
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	1,547.00		(24.00)	1,523.00
Contingent Worker (Independent Contractors)	-			-
Other Personal Services (OPS)	3.00			3.00
Intern	-			-
Volunteer	-	-	-	-
TOTAL WORKFORCE	1,550.00	-	(24.00)	1,526.00

b. Preliminary to Tentative Comparison

According to Section 373.536(5), F.S., The Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Any individual variance in a District's Tentative Budget more than 25 percent from the District's Preliminary Budget may be rejected by the Legislative Budget Commission. Additionally, each District shall provide a description of any significant changes from the Preliminary Budget. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the Districts final budget adoption hearing scheduled in September and must be excluded from the final budget. Provided below are the details of any 'significant change' in the Program areas greater than 10 percent or \$1,000,000.

The Fiscal Year 2025-26 Tentative Budget for Program 2.0 Land Acquisition, Restoration and Public Works has a 6.4 percent or \$58.8 million decrease from the Fiscal Year 2025-26 Preliminary Budget of \$925.4 million. This is primarily due to decreases in anticipated state revenues for Fixed Capital Outlay (\$27.5 million) and Operating Capital Outlay (\$31.6 million), for CERP/CEPP components, including EAA S-623 Pump Station, S-332B Pump Station, and Loxahatchee River Watershed Restoration. Contracted Services decreased (\$1.8 million) and Interagency Expenditures decreased (\$1.1 million) primarily due to reductions in state funding for CERP Planning and Adaptive Assessment and Monitoring, as well as reductions in this expense category for New Works of CERP components due to the redirection of funds to support the Critical Flood Control Infrastructure Program, which are netted against additional state funding for El Maximo Dispersed Water Management Project. The decreases are further offset by increases in Operating Expenses (\$1.9 million) for New Works of CERP components during the operational testing and monitoring phase, netted against decreases in IT support due to redirection of ad valorem funds for the Critical Flood Control Infrastructure Program; and increases in Salaries and Benefits (\$1.3 million) primarily due to the realignment of staff from other programs to support restoration along with increases due to cost-of-living adjustments,

III. BUDGET HIGHLIGHTS

and increases in the approved FRS rates, employer's share of FICA taxes, and health insurance.

The Fiscal Year 2025-26 Tentative Budget for Program 3.0 Operation and Maintenance of Works and Lands has a 20.5 percent or \$110.5 million decrease from the Fiscal Year 2025-26 Preliminary Budget of \$539.9 million. There were significant decreases across four categories which include Operating Expenses (\$37.2 million), Operating Capital Outlay (\$27.6 million), Fixed Capital Outlay (\$26.9 million) and Contracted Services (\$18.3 million). These decreases are primarily due to the reduction of one-time State Operational funding, the reduction of one-time Resiliency grant funds, and the redirection of ad valorem funds to the Critical Flood Control Infrastructure program based on priority projects and cash flows.

The Fiscal Year 2025-26 Tentative Budget for Program 5.0 Outreach has a 22.3 percent or \$327,886 decrease from the Fiscal Year 2025-26 Preliminary Budget of \$1.5 million. The decrease is in Salaries and Benefits due to cuts to vacant FTE positions netted against approved cost-of-living increases and approved FRS rate increases and FICA.

The Fiscal Year 2025-26 Tentative Budget for Program 6.0 District Management and Administration has a 3.9 percent or \$1.6 million increase from the Fiscal Year 2025-26 Preliminary Budget of \$40.9 million. The increase is in Operating Expenses (\$1.6 million) and is due to increases in self-insurance and health insurance along with increases in property appraisers and tax collector fees.

The District has no program variances that exceed the 25 percent threshold.

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

Expenditures by Program	Fiscal Year 2025-26 Preliminary Budget	Fiscal Year 2025-26 Tentative Budget	Difference in \$ (Tentative -- Preliminary)	% of Change (Tentative -- Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 61,294,516	\$ 60,433,217	\$ (861,299)	-1.4%
2.0 Land Acquisition, Restoration and Public Works	\$ 925,445,934	\$ 866,603,213	\$ (58,842,721)	-6.4%
3.0 Operation and Maintenance of Lands and Works	\$ 539,914,858	\$ 429,412,588	\$ (110,502,270)	-20.5%
4.0 Regulation	\$ 25,576,326	\$ 25,503,763	\$ (72,563)	-0.3%
5.0 Outreach	\$ 1,471,532	\$ 1,143,646	\$ (327,886)	-22.3%
6.0 District Management and Administration	\$ 40,901,461	\$ 42,502,550	\$ 1,601,089	3.9%
TOTAL	\$ 1,594,604,627	\$ 1,425,598,977	\$ (169,005,650)	-10.60%

III. BUDGET HIGHLIGHTS

2. Adequacy of Fiscal Resources

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.

Evaluation of Fiscal Resources Over a Five-Year Horizon:

The District's Fiscal Year 2025-26 Tentative Budget of \$1,425,598,977 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. The District continues to prioritize ad valorem and savings through efficiencies to deliver on management of South Florida's primary water management critical flood control infrastructure that provides flood control and water supply for over 9 million residents and tens of millions of visitors.

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 Fund in support of Hurricane Ian expenditures. The Economic Stabilization Fund will remain at the current balance, until the remaining reimbursements have been processed by FEMA or FDEM or directed by the Board differently. The District intends to fully pay back the Emergency Stabilization fund in accordance with 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 critical flood control infrastructure and backlog maintenance, and coastal resiliency projects affected 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 2025-26 Tentative Budget estimates \$396,719,545 in ad valorem property tax revenue, which is \$30,954,065 more than the Fiscal Year 2024-25 Adopted revenue of \$365,765,480. The estimated revenue increase is a result of maintaining the current year millage rate to ensure mission critical functions continue and to support operations of new and existing critical flood control 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 2025-26 Tentative Budget contains \$852,273,309 in requested state revenue sources. Everglades restoration appropriations at \$745,528,059 being the largest source of requested state revenues from the 2025 Legislative Session to continue multi-year planning, design, and construction of Everglades restoration projects such as: \$664,000,000 for Comprehensive Everglades Restoration Plan (CERP) projects, and \$81,528,059 for Northern Everglades & Estuaries Protection Program (NEEPP) projects and Dispersed Water Management.

Anticipated state revenues, including potential grants, that the District staff have or intends to apply for include: \$38,330,532 to cover costs associated with aging C&SF infrastructure and Coastal Resiliency, \$22,242,344 for water quality projects and monitoring, \$18,000,000 for S-333/S-333N Maintenance Dredging and Low-Sill Weirs, \$14,000,000 for Alternative Water Supply Program, \$2,220,000 for monitoring at S-333, as well as \$6,977,272 from Florida Fish and Wildlife Conservation Commission for vegetation management, \$1,000,000 for land stewardship and wetlands restoration, \$612,102 in prior year appropriations for Lake Okeechobee Watershed Restoration Project. The District maintained the same level funding for land management at \$2,350,000, \$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 is classified as recurring and non-recurring in accordance with the General Appropriations Act (GAA).

Future expenses for expanded monitoring, land management, dispersed water management operations, 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.

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. These revenues remain consistent over the five-year horizon except for the agricultural privilege taxes based on projected land coming off lease and a Fiscal Year 2027-28 rate reduction from \$25 to \$20 per acre in accordance with Section 373.4592, F.S. These forecasted changes to future agricultural privilege tax revenues are projected to result in a decrease of approximately \$2.1 million, which funds the storm water treatment areas.

Accumulated Audited Fund Balance

The Districts Fiscal Year 2023-24 financials (prior year) are audited. The District's audited prior year fund balance is \$217,493,484 of which \$25,084,638 is non-spendable, \$346,355,373 restricted, \$8,000,162 is committed, \$23,099,851 assigned and (\$185,046,540) unassigned. A summary of the breakdown and illustrated on the Projected Utilization of Fund Balance Table, is as follows:

- \$25,084,638 of non-spendable funds which represent 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.
- \$346,355,373 of restricted fund balance that 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, Lake Okeechobee Watershed ARPA funds and Dispersed Water Management. The fund balance utilization schedule illustrates the planned usage of these funds.
- \$8,000,162 of committed fund balance includes encumbered funds to cover contractual obligations in support of restoration strategies projects and Operations and Maintenance (O&M) critical flood control projects projected to be paid out before the first quarter of FY2025-26.
- \$23,099,851 of assigned fund balance includes \$15,742,735 in the Economic Stabilization fund, which is re-budgeted in each year's budget and assumed to remain available. The remaining funding allocated for land management activities is derived from the release of reservations proceeds and funds to cover O&M critical flood control infrastructure operations and projects.

III. BUDGET HIGHLIGHTS

- (\$185,046,540) of unassigned fund balances is mostly due to the timing differences in expected reimbursements from state and federal sources, covering expenditures that occurred prior to the end of Fiscal Year 2023-24 for such expenses related to Everglades Restoration, CERP and NEEPP projects, resiliency and critical flood control infrastructure grant operations and projects. This reflects a cash flow timing issue rather than a structural deficit.

Long-term Funding Plan

The District continues to look for efficiencies and cost-saving measures to fund operations and maintenance of critical flood control infrastructure. 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 usage of restricted fund balances is 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 critical flood control 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 ten-year financial forecast to project estimated long-term revenue and expenditures for the operations and maintenance and monitoring of newly completed restoration projects, Everglades restoration, aging critical flood control system capital improvements, Big Cypress Basin operations, and resiliency. Although the availability of future budget years fund balances 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 five-year fund balance allocations are planned usages.

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
TENTATIVE BUDGET - Fiscal Year 2025-26

		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2025					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2024 (Audited)	Utilization of Fund Balance FY2024-25 (Adopted)	Other Adjustments Prior to Sept 30, 2025	Projected Total Fund Balance Sept 30, 2025	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	Remaining Balance
NONSPENDABLE											
WSW/QFPINS	Inventories	\$8,933,781	\$0	\$0	\$8,933,781	\$0	\$0	\$0	\$0	\$0	\$8,933,781
WSW/QFPINS	Permanent Fund Principal (Wetlands Mitigation)	16,150,857	0	0	16,150,857						16,150,857
NONSPENDABLE SUBTOTAL		\$25,084,638	\$0	\$0	\$25,084,638	\$0	\$0	\$0	\$0	\$0	\$25,084,638
RESTRICTED											
WSW/QFPINS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)- Encumbrance	16,969,042			16,969,042	(16,969,042)	0	0	0	0	0
WSW/QFPINS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	945,092	(945,092)	603,933	603,933	(603,933)	0	0	0	0	0
WSW/QNS	Water Protection, Ecosystem Management, and Restoration Projects - Encumbrance	738,090			738,090		(738,090)	0	0	0	0
WSW/QFPINS	Big Cypress Basin Operations - Encumbrance	9,840,942			9,840,942	(2,740,942)	(2,500,000)	(3,100,000)	(1,500,000)		0
WSW/QFPINS	Big Cypress Basin Operations	6,937,290	(3,407,797)		3,529,493	(2,183,810)	(292,762)	0	0	(1,052,921)	0
WSW/QFPINS	MDU	5,239,748	(2,000,000)	5,200,000	8,439,748	(900,000)	(3,100,000)	(1,500,000)	(1,000,000)	(48,000)	1,891,748
WSW/QFPINS	C-51 Operations	1,124,154	(1,086,427)	1,084,427	1,122,154	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	1,022,154
WSW/QFPINS	Debt service	23,166,663		(22,846,318)	320,345	(312,154)	(8,191)	0			0
WSW/QNS	Indian River Lagoon / St. Lucie Restoration - Encumbrance	269,718			269,718	(109,629)	(160,089)	0			0
WSW/QNS	Indian River Lagoon / St. Lucie Restoration	33,649			33,649		(33,649)				0
WSW/QNS	Florida Bay Restoration - Encumbrance	60,818			60,818	(60,818)	0	0			0
WSW/QNS	Florida Bay restoration	8,732	(8,732)		0	0	0	0			0
WSW/QFPINS	Lake Belt / Wetland Creation, Restoration and Management - Encumbrance	27,287,299			27,287,299	(1,200,000)	(8,000,000)	(8,000,000)	(8,000,000)	(2,087,299)	0
WSW/QFPINS	Lake Belt / Wetland Creation, Restoration and Management	24,260,082	(8,005,315)		16,254,767	(6,301,982)	(1,950,997)	(1,950,997)	(1,950,997)	(1,950,997)	2,148,797
WSW/QNS	Restoration Strategies Projects - Encumbrance	2,811,301			2,811,301	(2,811,301)	0	0			0
WSW/QFPINS	Land Management Activities (State and Federal Lease Revenues) - Encumbrance	2,822,363			2,822,363	(322,363)	(500,000)	(2,000,000)			0
WSW/QFPINS	Land Management Activities (State and Federal Lease Revenues)	22,709,608	(3,253,608)	7,500	19,463,500	(3,786,167)	(1,258,468)	(1,258,468)	(1,258,468)	(1,258,468)	10,643,461
WSF/PINS	Aquatic Plant Control - Encumbrance	38,612			38,612	(38,612)	0	0			0
WSW/QNS	Land acquisitions and Surplus Land Sales - Encumbrance	10,677,798		(5,400,000)	5,277,798	(5,277,798)		0			0
WSW/QNS	Land acquisitions and Surplus Land Sales	246,264	(246,251)		13	(13)					0
WSW/QFPINS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transfer to District pursuant to 375.041(3)(b)4 F.S.) - Encumbrance	47,426,540		22,846,318	70,272,858	(60,522,919)	(9,749,939)				0
WSW/QFPINS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	11,224,670	(10,286,092)	11,710,388	12,648,966	(12,648,966)	0	0			0
WSW/QFPINS	Lake Okeechobee Watershed - FY2023 BOB SECTION 197 - Transfer to the District (ARPA Funds) DEP Agreement APE03	88,279,111		(31,881,000)	56,398,111	(56,398,111)	0	0			0
WSW/QFPINS	Economic Stabilization	43,237,787	(43,237,787)	43,237,787	43,237,787	0	0	0			43,237,787
RESTRICTED SUBTOTAL		\$346,355,373	(\$72,477,101)	\$24,563,035	\$298,441,307	(\$173,208,560)	(\$28,312,185)	(\$17,829,465)	(\$13,729,465)	(\$6,417,685)	\$58,943,947
COMMITTED											
WSW/QFPINS	Restoration Strategies Projects - Encumbrance	114,976			114,976	(114,976)	0	0	0	0	0
WSW/QNS	Everglades Restoration, EAA A2 STA, and O&M Projects - Encumbrance	7,885,186			7,885,186	(7,885,186)	0	0	0	0	0
COMMITTED SUBTOTAL		\$8,000,162	\$0	\$0	\$8,000,162	(\$8,000,162)	\$0	\$0	\$0	\$0	\$0
ASSIGNED											
WSW/QFPINS	District (O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	5,644,093	(5,644,093)	865,802	865,802	(865,802)		0	0	0	0
WSW/QFPINS	Land Management Activities	1,512,138	(1,512,138)	884,883	884,883	(884,883)					0
WSW/QNS	Everglades Restoration, EAA A2 STA, and O&M Projects - Encumbrance	200,885			200,885	(200,885)	0	0	0	0	0
WSW/QFPINS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	0		2,916,033	2,916,033	(2,916,033)	0	0	0	0	0
WSW/QFPINS	Economic Stabilization	15,742,735	(15,742,735)	15,742,735	15,742,735	0	0	0	0	0	15,742,735
ASSIGNED SUBTOTAL		\$23,099,851	(\$22,898,966)	\$20,409,453	\$20,610,338	(\$4,867,603)	\$0	\$0	\$0	\$0	\$15,742,735
UNASSIGNED											
	Fund Balances for Deferred Revenues for Invoices Due to the District from State Revenues + Unrealized Investment Gains/Loss	(\$185,046,540)	\$0	\$95,046,540	(\$90,000,000)	\$0	\$0	\$0	\$0	\$0	(\$90,000,000)
UNASSIGNED SUBTOTAL		(\$185,046,540)	\$0	\$95,046,540	(\$90,000,000)	\$0	\$0	\$0	\$0	\$0	(\$90,000,000)
TOTAL		\$217,493,484	(\$95,376,067)	\$140,019,028	\$262,136,445	(\$186,076,325)	(\$28,312,185)	(\$17,829,465)	(\$13,729,465)	(\$6,417,685)	\$9,771,320
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 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26

	TENTATIVE BUDGET - Fiscal Year 2025-26	SOURCES OF FUNDS						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	60,433,217	953,933	-	-	-	344,384	-	1,298,317
2.0 Land Acquisition, Restoration and Public Works	866,603,213	2,674,800	-	-	-	866,980	-	3,541,780
3.0 Operation and Maintenance of Works and Lands	429,412,588	79,999,686	-	-	900,000	1,226,929	2,551,751	84,678,366
4.0 Regulation	25,503,763	-	-	-	-	-	-	-
5.0 Outreach	1,143,646	-	-	-	-	-	-	-
6.0 District Management and Administration	42,502,550	-	-	-	-	-	-	865,802
TOTAL	1,425,598,977	84,494,221	-	-	900,000	2,438,293	2,551,751	90,384,265

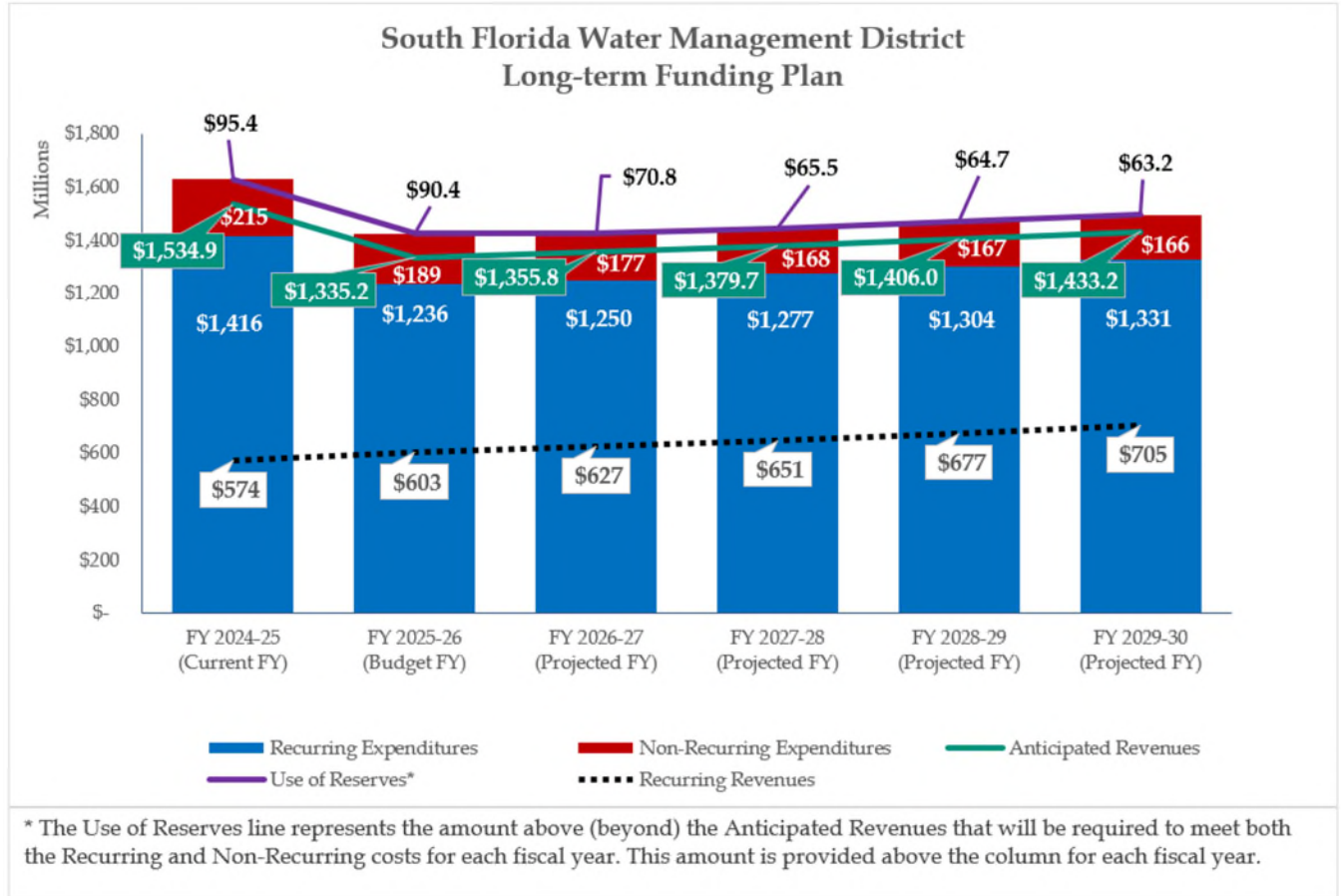
	USES OF FUNDS									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	-	-	350,000	948,317	-	-	-	-	-	1,298,317
2.0 Land Acquisition, Restoration and Public Works	-	-	-	-	846,980	2,362,646	20,000	312,154	-	3,541,780
3.0 Operation and Maintenance of Works and Lands	654,551	-	300,000	8,692,191	4,731,139	11,319,963	-	-	58,980,522	84,678,366
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	865,802	-	-	-	-	-	865,802
TOTAL	654,551	-	650,000	10,506,310	5,578,119	13,682,609	20,000	312,154	58,980,522	90,384,265

III. BUDGET HIGHLIGHTS

The graph below displays the Fiscal Year 2024-25 Adopted Budget, Fiscal Year 2025-26 Tentative Budget, and proposed expenses and projected revenues through Fiscal Year 2029-30. 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 is shown re-budgeted every year in anticipation of not having to utilize the authority. Revenue assumptions for Ad Valorem are based on maintaining the current year millage rates and EDR estimated taxable value growth. State revenues for Everglades restoration are based on the approved 2025 legislative budget for Fiscal Year 2025-26. Grant funding for state, federal and local revenues are adjusted based on grant terms and projected new requests. Other revenues such as fees, lease revenue, and investment earnings assumptions were projected according to prior year trends. Non-ad valorem agricultural privilege taxes are reduced based on projected lands coming off lease and Fiscal Year 2027-28 rate reduction from \$25 to \$20 per acre in accordance with Section 373.4592, F.S.

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, STAs, and Big Cypress Basin; increased expenses to address aging critical flood control infrastructure; backlog maintenance; and coastal resiliency projects effected by sea level rise; regulatory programmatic expenses; and general overhead. Over the years, the District has taken opportunities to reduce costs by removing non-mission critical expenses and by using savings from efficiencies to redirect funds towards critical flood control infrastructure. 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.

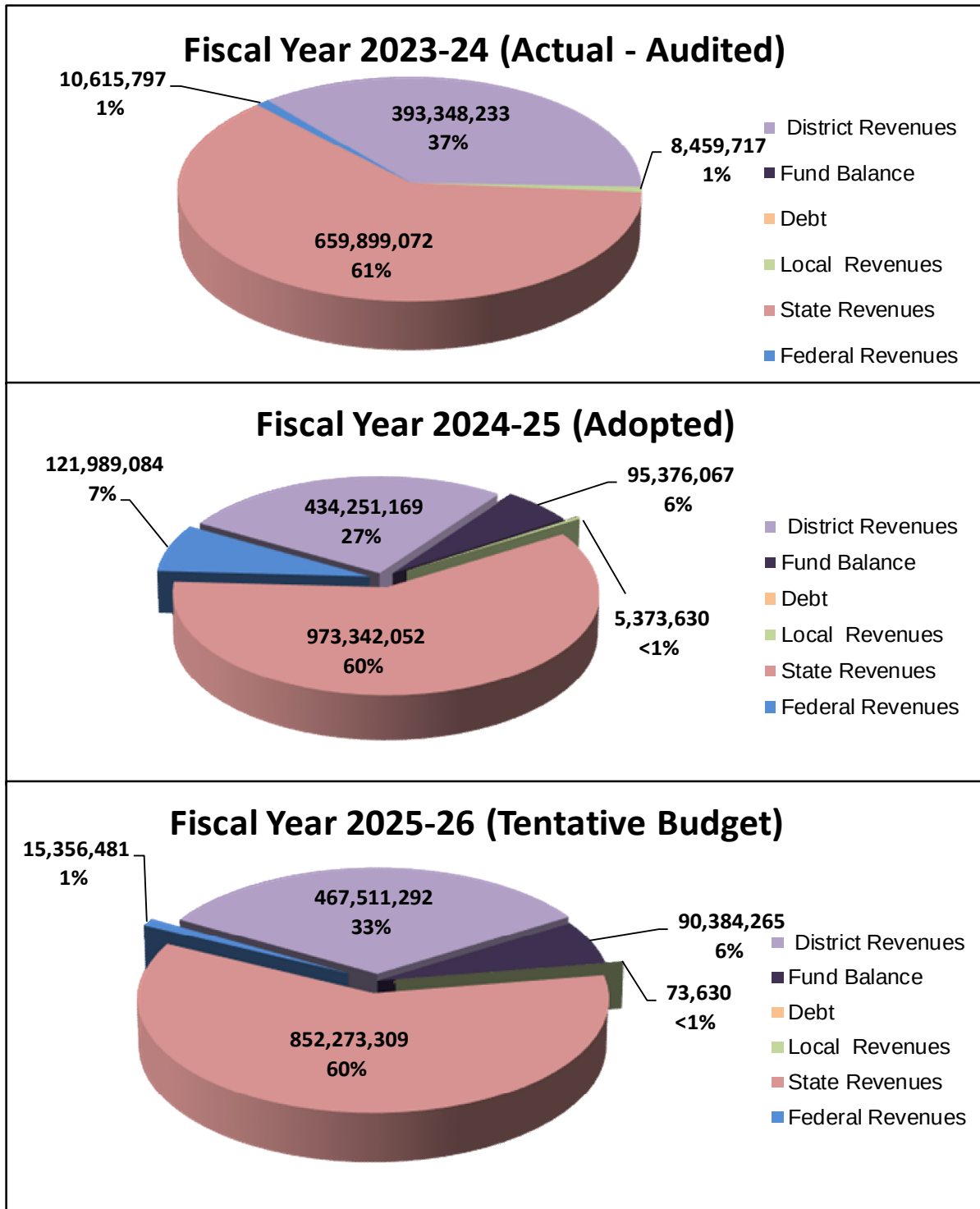
III. BUDGET HIGHLIGHTS



III. BUDGET HIGHLIGHTS

3. Source of Funds Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET - Fiscal Year 2025-26
REVENUES BY SOURCE



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023-24 (Actual - Audited) 2024-25 (Adopted) 2025-26 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
District Revenues	393,348,233	434,251,169	467,511,292	33,260,123	7.7%
Fund Balance	-	95,376,067	90,384,265	(4,991,802)	-5.2%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	8,459,717	5,373,630	73,630	(5,300,000)	-98.6%
State General Revenues	137,605,523	247,295,787	302,356,250	55,060,463	22.3%
Land Acquisition Trust Fund	515,476,179	633,487,539	473,633,911	(159,853,628)	-25.2%
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-
Florida Forever	162,433	-	-	-	-
Save Our Everglades Trust Fund	1,853,931	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	4,801,006	92,558,726	76,283,148	(16,275,578)	-17.6%
Federal Revenues	10,615,797	121,989,084	15,356,481	(106,632,603)	-87.4%
Federal through State (FDEP)	-	-	-	-	-
SOURCE OF FUND TOTAL	1,072,322,819	1,630,332,002	1,425,598,977	(204,733,025)	-12.6%

District Revenues include:

Ad Valorem	333,686,998	365,765,480	396,719,545	30,954,065
Ag Privilege Tax	10,772,213	10,722,932	10,549,773	(173,159)
Permit & License Fees	5,830,970	3,714,000	3,714,000	-
PBA C-51 Operations	1,086,426	500,000	-	(500,000)
Lease/Land Management Revenue	7,563,569	6,329,882	6,045,234	(284,648)
Investment Earnings (Loss) - Include Interest	28,172,449	6,256,106	6,449,163	193,057
Self Insurance	-	3,677,555	4,605,039	927,484
Health Insurance	-	36,430,604	37,273,928	843,324
Sale of Assets	515,262	320,000	320,000	-
Sale of Surplus Lands	1,305,138	-	1,000,000	1,000,000
Penalties & Fines	763,638	209,700	209,700	-
Other Revenues	1,499,119	324,910	624,910	300,000
Mitigation Revenues	2,152,451	-	-	-

REVENUES BY SOURCE	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
District Revenues	393,348,233	434,251,169	467,511,292	33,260,123	7.7%
Fund Balance	-	95,376,067	90,384,265	(4,991,802)	-5.2%
Debt	-	-	-	-	-
Local Revenues	8,459,717	5,373,630	73,630	(5,300,000)	-98.6%
State Revenues	659,899,072	973,342,052	852,273,309	(121,068,743)	-12.4%
Federal Revenues	10,615,797	121,989,084	15,356,481	(106,632,603)	-87.4%
TOTAL	1,072,322,819	1,630,332,002	1,425,598,977	(204,733,025)	-12.6%

III. BUDGET HIGHLIGHTS

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for Fiscal Year 2024-25 and the Tentative Budget for Fiscal Year 2025-26 by revenue source.

District Revenues

- Estimated revenues of \$396.7 million from ad valorem taxes in the Fiscal Year 2025-26 Tentative Budget increased by \$31.0 million (8.5 percent) from the Fiscal Year 2024-25 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 and operations and maintenance of aging critical flood control infrastructure.
- Estimated revenues of \$10.5 million from non-Ad Valorem Agricultural Privilege Taxes in the Fiscal Year 2025-26 Tentative Budget decreased by \$0.2 million (1.6 percent) from the Fiscal Year 2024-25 Adopted Budget.
- Estimated revenues of \$3.7 million from Permit, License, and Fees in the Fiscal Year 2025-26 Tentative Budget are the same as the Fiscal Year 2024-25 Adopted Budget. The permit, license and fees category contain right of way, water use permit and 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 \$56.5 million in the Fiscal Year 2025-26 Tentative Budget increased by \$2.5 million (4.6 percent) from the Fiscal Year 2024-25 Adopted Budget. The increase is due primarily to the addition of \$1 million for surplus land, \$1.8 million for Self & Health insurance increases, \$0.3 million for project proposal evaluation fees and \$0.2 million of investment earnings. These increases are netted against the removal of the \$500,000 in Palm Beach Aggregates C-51 Operations revenue and \$284,648 reductions in lease revenues. The components of the estimated \$56.5 million include \$41.9 million for the District's Health/Self Insurance contribution, \$6.4 million for Investment Earnings, \$6.0 million for Leases, \$1.3 million for Sale of District Assets/Property, \$209,700 for Compliance Fees, and \$624,910 as other sources.

Fund Balance

- The appropriated fund balance of \$90.4 million in the Fiscal Year 2025-26 Tentative Budget decreased \$5 million (5.2 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is attributed to the expenditure of available fund balance on capital expenditures in the O&M Program and the C-139 restoration project allocated in Fiscal Year 2024-25.

Debt

- The Fiscal Year 2025-26 Tentative Budget includes no new debt.

Local Revenues

- Estimated revenues of \$73,630 from cooperative agreements with local agencies in the Fiscal Year 2025-26 Tentative Budget is \$5.3 million (98.6 percent) lower than the Fiscal Year 2024-25 Adopted Budget. This decrease is due to the removal of \$5.3 million in Resiliency Grants. Included in local revenues are Water Management Districts for Model

III. BUDGET HIGHLIGHTS

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 \$302.4 million in the Fiscal Year 2025-26 Tentative Budget increased by \$55.1 million (22.3 percent) from the Fiscal Year 2024-25 Adopted Budget. This increase is due to additions of anticipated grants from the state. Included in General Revenues is \$270.7 million CERP Grant, \$3.5 million NEEP Grant for El Maximo, \$14.0 million for Alternative Water Supply, \$13.5 million for Caloosahatchee Water Quality Grant, and \$612,102 for Lake Okeechobee 2019 SA1642 funds.
- Land Acquisition Trust Fund revenue of \$473.6 million in the Fiscal Year 2025-26 Tentative Budget decreased \$159.9 million (25.2 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is attributed to Everglades restoration appropriation funds in support of CERP reduced from \$450.0 million to \$279.3 million netted against NEEP increase to \$73 million from \$61.5 million. Also included in LATF are EAA Reservoir for \$64.0 million, Lake Okeechobee Watershed Restoration Project for \$50.0 million, Dispersed Water Management for \$5.0 million and land management for \$2.4 million.
- There is no Save Our Everglades Trust Fund revenue in the Fiscal Year 2025-26 Tentative Budget.
- There is no Alligator Alley tolls revenue in the Fiscal Year 2025-26 Tentative Budget.
- Other state revenue of \$76.3 million in the Fiscal Year 2025-26 Tentative Budget decreased by \$16.3 million (17.6 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is due primarily to removal or changes in grant awards from DEP for various projects. The Other State revenue category includes anticipated state revenues, including potential grants, such as \$26.1 million to cover Coastal Resiliency, \$18 million DEP Grant for S-333 maintenance and dredging, \$7.0 million from FWC for vegetation management, DEP \$7.2 million Water quality grant, \$2.2 million from DEP for Recover activities and S-333 Monitoring, \$1.0 million Land Stewardship Apps, \$750,000 from FDACS for prescribed burns, and \$263,000 of License Tag revenue for Everglades and Indian River Lagoon.

Federal Revenues

- Federal revenues of \$15.4 million in the Fiscal Year 2025-26 Tentative Budget decreased by \$106.6 million (87.4 percent) from the Fiscal Year 2024-25 Adopted Budget. This is due primarily to the removal of Federal Emergency Management Agency-Building Resilient Infrastructure and Communities (FEMA BRIC) Grant of \$100.0 million, FEMA Grant for Hurricane Ian repairs for \$2.6 million, NOAA Resiliency Grant of \$1.4 million and FWC Endangered Species Grant of \$1.0 million. Included in Federal Revenues are United States Fish and Wildlife Service (USFWS) Invasive Plant Management Grant of \$1.5 million, Land Stewardship Grant of \$1 million, FWS Grant for Loxahatchee Refuge of \$2 million and NRCS Allapattah Grant of \$316,685. 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 \$10.5 million.

III. BUDGET HIGHLIGHTS

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2023-24 (Actual - Audited)
 TENTATIVE BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Water 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 (Actual - Audited)
District Revenues	37,600,273	75,223,413	224,444,706	18,256,745	1,407,496	36,415,600	393,348,233
Fund Balance	-	-	-	-	-	-	-
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	3,198,333	-	5,261,384	-	-	-	8,459,717
State General Revenues	-	136,543,939	1,061,584	-	-	-	137,605,523
Land Acquisition Trust Fund	-	496,217,048	19,259,131	-	-	-	515,476,179
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	162,433	-	-	-	-	162,433
Save Our Everglades Trust Fund	-	1,853,931	-	-	-	-	1,853,931
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	64,168	609,002	4,124,327	-	-	3,509	4,801,006
Federal Revenues	32,000	442,837	10,036,707	2,698	-	101,555	10,615,797
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	40,894,774	711,052,603	264,187,839	18,259,443	1,407,496	36,520,664	1,072,322,819

District Revenues include:

Ad Valorem	333,686,998
Ag Privilege Tax	10,772,213
Permit & License Fees	5,830,970
Palm Beach Aggregates	1,086,426
Lease/Land Management Revenue	7,563,569
Investment Earnings (Loss) - Include Interest	28,172,449
Self Insurance	-
Health Insurance	-
Sale of Assets	515,262
Sale of Surplus Lands	1,305,138
Penalties & Fines	763,638
Other Revenues	1,499,119
Mitigation Revenues	2,152,451

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 (Actual - Audited)
District Revenues	37,600,273	75,223,413	224,444,706	18,256,745	1,407,496	36,415,600	393,348,233
Fund Balance	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Local Revenues	3,198,333	-	5,261,384	-	-	-	8,459,717
State Revenues	64,168	635,386,353	24,445,042	-	-	3,509	659,899,072
Federal Revenues	32,000	442,837	10,036,707	2,698	-	101,555	10,615,797
TOTAL	40,894,774	711,052,603	264,187,839	18,259,443	1,407,496	36,520,664	1,072,322,819

III. BUDGET HIGHLIGHTS

5. Source of Funds by Program (Adopted)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2024-25 (Adopted)

TENTATIVE BUDGET - Fiscal Year 2025-26

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 (Adopted)
District Revenues	51,467,979	36,809,304	279,108,654	25,172,940	1,510,255	40,182,037	434,251,169
Fund Balance	1,318,551	3,788,051	89,403,663	-	-	865,802	95,376,067
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	5,323,630	-	-	-	5,373,630
State General Revenues	1,500,000	162,269,875	83,525,912	-	-	-	247,295,787
Land Acquisition Trust Fund	247,100	630,890,439	2,350,000	-	-	-	633,487,539
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	2,796,381	46,527,000	43,235,345	-	-	-	92,558,726
Federal Revenues	365,000	1,160,158	120,463,926	-	-	-	121,989,084
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	57,745,011	881,444,827	623,411,130	25,172,940	1,510,255	41,047,839	1,630,332,002

District Revenues include:

Ad Valorem	365,765,480
Ag Privilege Tax	10,722,932
Permit & License Fees	3,714,000
Timber Revenue	500,000
Lease/Land Management Revenue	6,329,882
Investment Earnings (Loss) - Include Interest	6,256,106
Self Insurance	3,677,555
Health Insurance	36,430,604
Sale of Assets	320,000
Sale of Surplus Lands	-
Penalties & Fines	209,700
Other Revenues	324,910
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 (Adopted)
District Revenues	51,467,979	36,809,304	279,108,654	25,172,940	1,510,255	40,182,037	434,251,169
Fund Balance	1,318,551	3,788,051	89,403,663	-	-	865,802	95,376,067
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	5,323,630	-	-	-	5,373,630
State Revenues	4,543,481	839,687,314	129,111,257	-	-	-	973,342,052
Federal Revenues	365,000	1,160,158	120,463,926	-	-	-	121,989,084
TOTAL	57,745,011	881,444,827	623,411,130	25,172,940	1,510,255	41,047,839	1,630,332,002

III. BUDGET HIGHLIGHTS

5. Source of Funds (Current – Tentative)

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Tentative Budget)
TENTATIVE BUDGET - Fiscal Year 2025-26

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 2025-26 (Tentative Budget)
District Revenues	51,747,456	66,308,214	281,171,465	25,503,763	1,143,646	41,636,748	467,511,292
Fund Balance	1,298,317	3,541,780	84,678,366	-	-	865,802	90,384,265
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State General Revenues	-	302,356,250	-	-	-	-	302,356,250
Land Acquisition Trust Fund	247,100	471,036,811	2,350,000	-	-	-	473,633,911
FDEP/EPC Gardinier 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	7,025,344	22,200,000	47,057,804	-	-	-	76,283,148
Federal Revenues	65,000	1,160,158	14,131,323	-	-	-	15,356,481
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	60,433,217	866,603,213	429,412,588	25,503,763	1,143,646	42,502,550	1,425,598,977

District Revenues include:

Ad Valorem	396,719,545
Ag Privilege Tax	10,549,773
Permit & License Fees	3,714,000
PBA C-51 Operations	
Lease/Land Management Revenue	6,045,234
Investment Earnings (Loss) - Include Interest	6,449,163
Self Insurance	4,605,039
Health Insurance	37,273,928
Sale of Assets	320,000
Sale of Surplus Lands	1,000,000
Penalties & Fines	209,700
Other Revenues	624,910
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 2025-26 (Tentative Budget)
District Revenues	51,747,456	66,308,214	281,171,465	25,503,763	1,143,646	41,636,748	467,511,292
Fund Balance	1,298,317	3,541,780	84,678,366	-	-	865,802	90,384,265
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State Revenues	7,272,444	795,593,061	49,407,804	-	-	-	852,273,309
Federal Revenues	65,000	1,160,158	14,131,323	-	-	-	15,356,481
TOTAL	60,433,217	866,603,213	429,412,588	25,503,763	1,143,646	42,502,550	1,425,598,977

III. BUDGET HIGHLIGHTS

6. Proposed Millage Rates

The 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 2025-26. 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 Subsections 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.]

"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

III. BUDGET HIGHLIGHTS

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.]

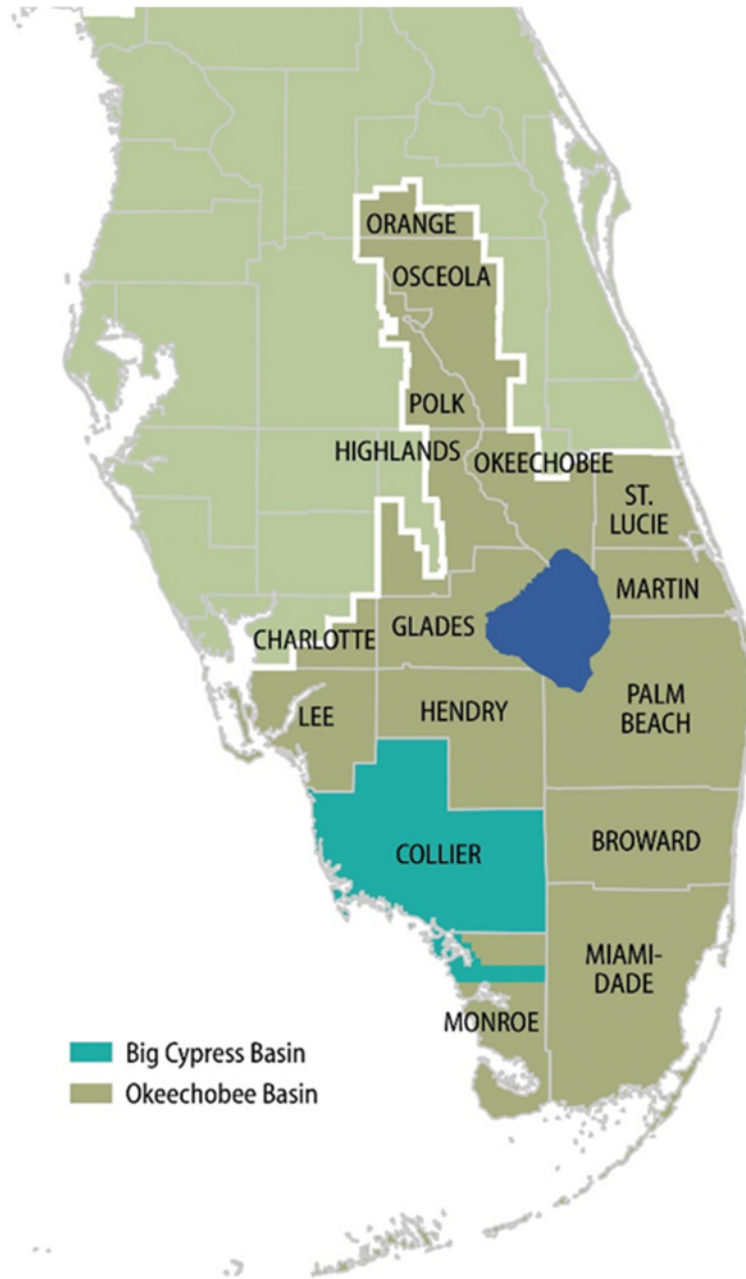
To continue the District commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of south Florida taxpayer investments, the District proposes maintaining the current millage rate to ensure mission critical flood control functions continue and to continue supporting the aging Critical Flood Control Infrastructure program and Resiliency. This proposal aids in providing recurring funding for the management of existing aging Critical Flood Control infrastructure program and resiliency projects.

The ad valorem tax revenue for the Fiscal Year 2025-26 Tentative Budget is \$396,719,545, which represents \$30,954,065 or an 8.5 percent increase compared to the Fiscal Year 2024-25 Adopted Budget of \$365,765,480. The increase is a result of additional tax revenues from maintaining the same millage rate to ensure mission critical flood control functions continue in support of the aging Critical Flood Control Infrastructure program and resiliency projects

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 4 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 4. Map of District Basins Geographic Areas



The following table illustrates the estimated ad valorem tax revenue for the Fiscal Year 2025-26 Tentative Budget and the percentage change of the estimated Rolled-back-Rate. The Fiscal Year 2025-26 Tentative Budget projected ad valorem revenue is \$396,719,545 which represents \$30,954,065 or an 8.5 percent increase in revenue compared to the Fiscal Year 2024-25 Adopted Budget of \$365,765,480. The increase is a result of additional revenues from maintaining the same millage rate to ensure mission critical flood control functions continue in support of the aging Critical Flood Control Infrastructure program and resiliency projects.

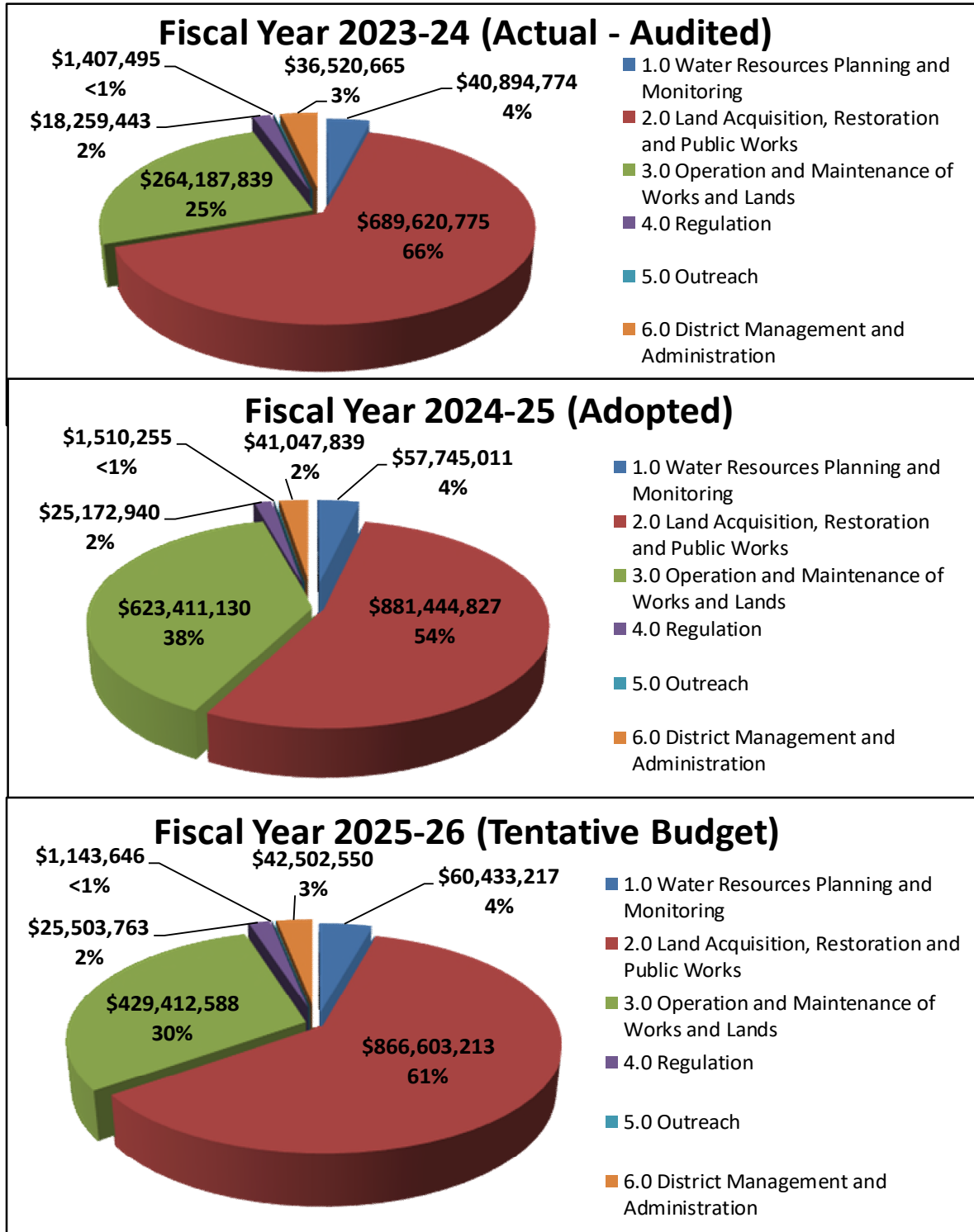
III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT FIVE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26 TENTATIVE BUDGET - Fiscal Year 2025-26					
DISTRICT-AT-LARGE					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Adopted)	FY 2025-26 (TENTATIVE)
Ad Valorem Taxes	\$121,586,074	\$123,760,275	\$139,335,625	\$152,953,244	\$165,894,441
Millage rate	0.1061	0.0948	0.0948	0.0948	0.0948
Rolled-back Rate	0.1061	0.0948	0.0850	0.0847	0.0889
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	8.5%	6.6%
Gross Taxable Value for Operating Purposes	\$1,196,590,309,471	\$1,358,554,422,122	\$1,525,303,923,841	\$1,680,657,126,856	\$1,822,855,582,734
Net New Taxable Value	\$22,021,459,849	\$28,048,529,574	\$18,307,992,356	\$33,626,320,927	\$36,561,172,169
Adjusted Taxable Value	\$1,174,568,849,622	\$1,330,505,892,548	\$1,506,995,931,485	\$1,647,030,805,929	\$1,786,294,410,565
OKEECHOBEE BASIN					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Adopted)	FY 2025-26 (TENTATIVE)
Ad Valorem Taxes	\$119,841,505	\$121,754,318	\$137,085,209	\$150,531,163	\$163,286,776
Millage rate	0.1146	0.1026	0.1026	0.1026	0.1026
Rolled-back Rate	0.1146	0.1026	0.0920	0.0945	0.0961
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	8.6%	6.8%
Gross Taxable Value for Operating Purposes	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,657,801,090,745
Net New Taxable Value	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916
Adjusted Taxable Value	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829
EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Adopted)	FY 2025-26 (TENTATIVE)
Ad Valorem Taxes	\$38,165,672	\$38,782,141	\$43,709,991	\$47,976,306	\$52,041,692
Millage rate	0.0365	0.0327	0.0327	0.0327	0.0327
Rolled-back Rate	0.0365	0.0327	0.0293	0.0301	0.0306
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.6%	8.6%	6.9%
Gross Taxable Value for Operating Purposes	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,657,801,090,745
Net New Taxable Value	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916
Adjusted Taxable Value	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829
BIG CYPRESS BASIN					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Adopted)	FY 2025-26 (TENTATIVE)
Ad Valorem Taxes	\$11,250,081	\$11,589,593	\$13,017,475	\$14,304,767	\$15,496,636
Millage rate	0.1116	0.0978	0.0978	0.0978	0.0978
Rolled-back Rate	0.1116	0.0978	0.0877	0.0914	0.0926
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	7.0%	5.6%
Gross Taxable Value for Operating Purposes	\$104,851,351,483	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989
Net New Taxable Value	\$2,363,497,580	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253
Adjusted Taxable Value	\$102,487,853,903	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736
TOTAL OKEECHOBEE BASIN (District-at-Large + Basins)					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Adopted)	FY 2025-26 (TENTATIVE)
Ad Valorem Taxes	\$268,913,512	\$273,265,383	\$307,512,658	\$337,594,742	\$366,201,630
Millage rate	0.2572	0.2301	0.2301	0.2301	0.2301
Rolled-back Rate	0.2572	0.2301	0.2063	0.2120	0.2156
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	8.5%	6.7%
Gross Taxable Value for Operating Purposes	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,657,801,090,745
Net New Taxable Value	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$32,250,697,916
Adjusted Taxable Value	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,625,550,392,829
TOTAL BIG CYPRESS BASIN (District-at-Large + Basin)					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Audited)	FY 2024-25 (Adopted)	FY 2025-26 (TENTATIVE)
Ad Valorem Taxes	\$21,929,820	\$22,620,944	\$25,635,642	\$28,170,738	\$30,517,915
Millage rate	0.2177	0.1926	0.1926	0.1926	0.1926
Rolled-back Rate	0.2177	0.1926	0.1727	0.1788	0.1815
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	7.7%	6.1%
Gross Taxable Value for Operating Purposes	\$104,851,351,483	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989
Net New Taxable Value	\$2,363,497,580	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253
Adjusted Taxable Value	\$102,487,853,903	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736

III. BUDGET HIGHLIGHTS

7. Use of Funds by Program Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET - Fiscal Year 2025-26
EXPENDITURES BY PROGRAM



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM
 Fiscal Years 2023-24 (Actual - Audited) 2024-25 (Adopted) 2025-26 (Tentative)
TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
1.0 Water Resources Planning and Monitoring	40,894,774	57,745,011	60,433,217	2,688,206	4.7%
1.1 - District Water Management Planning	4,912,942	16,317,628	19,871,267	3,553,639	21.8%
1.1.1 Water Supply Planning	2,870,237	13,876,614	13,584,110	(292,504)	-2.1%
1.1.2 Minimum Flows and Levels	8,060	-	15,856	15,856	
1.1.3 Other Water Resources Planning	2,034,645	2,441,014	6,271,301	3,830,287	156.9%
1.2 - Research, Data Collection, Analysis and Monitoring	32,726,877	37,032,450	36,270,942	(761,508)	-2.1%
1.3 - Technical Assistance	142,167	201,081	187,769	(13,312)	-6.6%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	
1.5 - Technology and Information Services	3,112,788	4,193,852	4,103,239	(90,613)	-2.2%
2.0 Land Acquisition, Restoration and Public Works	689,620,775	881,444,827	866,603,213	(14,841,614)	-1.7%
2.1 - Land Acquisition	-	-	-	-	
2.2 - Water Source Development	8,757,242	22,397,479	14,424,044	(7,973,435)	-35.6%
2.2.1 Water Resource Development Projects	379,267	275,236	294,768	19,532	7.1%
2.2.2 Water Supply Development Assistance	8,377,975	22,122,243	14,129,276	(7,992,967)	-36.1%
2.2.3 Other Water Source Development Activities	-	-	-	-	
2.3 - Surface Water Projects	678,249,812	856,285,295	849,490,543	(6,794,752)	-0.8%
2.4 - Other Cooperative Projects	827,284	396,523	428,435	31,912	8.0%
2.5 - Facilities Construction and Major Renovations	-	-	-	-	
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	
2.7 - Technology and Information Services	1,786,437	2,365,530	2,260,191	(105,339)	-4.5%
3.0 Operation and Maintenance of Works and Lands	264,187,839	623,411,130	429,412,588	(193,998,542)	-31.1%
3.1 - Land Management	22,344,109	22,075,726	19,704,129	(2,371,597)	-10.7%
3.2 - Works	176,982,255	514,437,950	326,526,494	(187,911,456)	-36.5%
3.3 - Facilities	4,374,470	5,030,338	4,104,525	(925,813)	-18.4%
3.4 - Invasive Plant Control	34,159,367	49,741,605	47,597,149	(2,144,456)	-4.3%
3.5 - Other Operation and Maintenance Activities	6,093,069	8,897,242	7,925,063	(972,179)	-10.9%
3.6 - Fleet Services	9,368,834	8,699,833	9,316,189	616,356	7.1%
3.7 - Technology and Information Services	10,865,735	14,528,436	14,239,039	(289,397)	-2.0%
4.0 Regulation	18,259,443	25,172,940	25,503,763	330,823	1.3%
4.1 - Consumptive Use Permitting	4,395,678	5,623,579	5,857,179	233,600	4.2%
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	
4.3 - Environmental Resource and Surface Water Permitting	10,224,608	10,431,588	10,952,422	520,834	5.0%
4.4 - Other Regulatory and Enforcement Activities	612,192	5,053,527	4,600,433	(453,094)	-9.0%
4.5 - Technology and Information Services	3,026,966	4,064,246	4,093,729	29,483	0.7%
5.0 Outreach	1,407,495	1,510,255	1,143,646	(366,609)	-24.3%
5.1 - Water Resource Education	-	-	-	-	
5.2 - Public Information	1,391,026	1,478,755	1,112,146	(366,609)	-24.8%
5.3 - Public Relations	-	-	-	-	
5.4 - Cabinet & Legislative Affairs	16,468	31,500	31,500	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	
5.6 - Technology and Information Services	-	-	-	-	
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,014,370,325</i>	<i>1,589,284,163</i>	<i>1,383,096,427</i>	<i>(206,187,736)</i>	<i>-13.0%</i>
6.0 District Management and Administration	36,520,665	41,047,839	42,502,550	1,454,711	3.5%
6.1 - Administrative and Operations Support	29,919,992	34,275,779	35,380,490	1,104,711	3.2%
6.1.1 - Executive Direction	1,374,045	949,345	962,535	13,190	1.4%
6.1.2 - General Counsel / Legal	3,550,385	3,278,748	3,538,410	259,662	7.9%
6.1.3 - Inspector General	758,220	875,986	763,982	(112,004)	-12.8%
6.1.4 - Administrative Support	5,586,651	12,889,654	13,921,582	1,031,928	8.0%
6.1.5 - Fleet Services	-	-	-	-	
6.1.6 - Procurement / Contract Administration	2,531,802	2,582,357	2,762,783	180,426	7.0%
6.1.7 - Human Resources	1,603,815	2,257,939	2,538,075	280,136	12.4%
6.1.8 - Communications	490,476	494,270	306,606	(187,664)	-38.0%
6.1.9 - Technology and Information Services	14,024,599	10,947,480	10,586,517	(360,963)	-3.3%
6.2 - Computer/Computer Support	-	-	-	-	
6.3 - Reserves	-	-	-	-	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,600,673	6,772,060	7,122,060	350,000	5.2%
TOTAL	1,050,890,991	1,630,332,002	1,425,598,977	(204,733,025)	-12.6%

III. BUDGET HIGHLIGHTS

8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for Fiscal Year 2024-25 and the Tentative Budget for Fiscal Year 2025-26 highlighting significant variances at the program level. Each of these major variances is explained below the table.

Expenditures by Program	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
1.0 Water Resources Planning and Monitoring	\$40,894,774	\$57,745,011	\$60,433,217	\$2,688,206	4.7%
2.0 Land Acquisition, Restoration and Public Works	\$689,620,775	\$881,444,827	\$866,603,213	(\$14,841,614)	-1.7%
3.0 Operation and Maintenance of Works and Lands	\$264,187,839	\$623,411,130	\$429,412,588	(\$193,998,542)	-31.1%
4.0 Regulation	\$18,259,443	\$25,172,940	\$25,503,763	\$330,823	1.3%
5.0 Outreach	\$1,407,495	\$1,510,255	\$1,143,646	(\$366,609)	-24.3%
6.0 District Management and Administration	\$36,520,665	\$41,047,839	\$42,502,550	\$1,454,711	3.5%

1.0 Water Resources Planning and Monitoring

The program's Fiscal Year 2025-26 Tentative Budget is \$60.4 million, a \$2.7 million, or 4.7 percent increase from the Fiscal Year 2024-25 Adopted Budget of \$57.7 million. The increase in Contracted Services of 100 percent (\$6 million) is due to increases for the Corkscrew Watershed Initiative, S-333 Monitoring Grant, Caloosahatchee Estuary Protection Plan, Coastal Watershed support and Restoration Strategies. The decrease in Operating Expenses of 2.8 percent (\$484,043) is due to a reduction in fund balance for Everglades monitoring. The decrease in Operating Capital Outlay of 58.3 percent (\$250,000) is due to the removal of STA stream-gauging equipment and Lake Okeechobee monitoring equipment. The decrease in Interagency Expenditures of 48.3 percent (\$2.6 million) is primarily due to removal of the Lake Okeechobee SB1638 Study funds (\$1.5 million), hydrogeologic data gathering reduction (\$517,243) and BCB Water Quality projects in the prior year budget. Salaries and Benefits also decreased 0.1 percent (\$23,457) due to the reduction of vacant positions netted against cost-of-living increases, and increases in the District's contribution to FRS, employer's share of FICA taxes, and health insurance.

2.0 Land Acquisition, Restoration and Public Works

The program's Fiscal Year 2025-26 Tentative Budget is \$866.6 million, which is a \$14.8 million, or 1.7 percent decrease from the Fiscal Year 2024-25 Adopted Budget of \$881.4 million. The decreases in Fixed Capital Outlay of 9.4 percent (\$62.8 million), Interagency Expenditures of 34.0 percent (\$15.3 million), and Debt of 0.1 percent (\$25,250), which are offset by increases in Contracted Services of 16.9 percent (\$8.1 million), Operating Expenses of 167.3 percent (\$22.6 million), and Operating Capital Outlay of 56.5 percent (\$32.1 million), are due primarily to the continued design, engineering, and construction of CERP/CEPP, NEEPP, and Alternative Water Supply projects. As well as New Works, including operations and maintenance and monitoring during the operational testing and monitoring phase for CERP Projects and post-construction research and monitoring of NEEPP projects coming online. Increases in Salaries and Benefits of 2.0 percent (\$445,741) are due to the realignment of staff from other programs to support Everglades Restoration, cost-of-living increases, and increases in the District's contribution to FRS, employer's share of FICA taxes, and health insurance.

3.0 Operation and Maintenance of Works and Lands

The program's Fiscal Year 2025-26 Tentative Budget is \$429.4 million, which is \$194.0 million, or a 31.1 percent decrease from the Fiscal Year 2024-25 Adopted Budget of \$623.4 million. Decreases in Operating Capital Outlay of 31.4 percent (\$6.5 million) are primarily due to cash flow

III. BUDGET HIGHLIGHTS

needs for the C-139 Annex Restoration project and the Critical Flood Control Infrastructure projects. Decreases in Operating Expenses of 21.9 percent (\$34.0 million) are primarily due to the reduction of the one-time State Operational funds and the redirection of recurring ad valorem funding to the Critical Flood Control Infrastructure projects. Fixed Capital Outlay decreased 50.4 percent (\$124.5 million) primarily due to the one-time federal FEMA BRIC grant awards (\$100 million) for Resiliency for the S-27 and S-29 Pump Station projects, the reduction of the one-time State Operational funds for the Critical Flood Control Infrastructure program, the reduction in funds for the BCB Gordon and Palm River Structure Replacements based on the design cash flow and one-time funds for the Emergency Operations and Field Support Facility, cash flow requirements for the design and construction of the Critical Flood Control Infrastructure program for G-6A Pump Station, G-539 Pump Replacement, and STA1-W Refurbishments. Contracted Services decreased 65.6 percent (\$26.9 million) primarily due to the reduction of one-time funding for resiliency initiatives (\$19.6 million) and the reduction of one-time State Operational funds and redirection of recurring ad valorem funding to the Critical Flood Control Infrastructure program (\$7.3 million). Interagency Expenditures decreased 56 percent (\$1.2 million) due to one-time funding for the Statewide Climate Projections and Blue Green Algae response. Salaries and Benefits decreased 0.9 percent (\$930,501) due to the reallocation of staff to support Everglades Restoration projects and cuts of vacant FTE positions, netted against the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25. As well as the approved cost-of-living increase in Fiscal Year 2025-26 keeping in line with State employees, and approved FRS rate and FICA increases and health insurance costs.

4.0 Regulation

The program's Fiscal Year 2025-26 Tentative Budget is \$25.5 million, which is a \$330,823 or 1.3 percent increase from the Fiscal Year 2024-25 Adopted Budget of \$25.2 million. This increase is due primarily to a 37.8 percent (\$24,000) increase in Other Personal Services for consulting services for environmental resource and water use permitting, and a 2.8 percent (\$518,008) increase in Salary and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. These increases are offset by a 4.6 percent (\$19,000) decrease in Contracted Services for administrative support and a 3.1 percent (\$192,185) decrease in Operating Expenses for IT software maintenance and training and conferences due to the redirection of recurring ad valorem funds to support the Critical Flood Control Infrastructure program.

5.0 Outreach

The program's Fiscal Year 2025-26 Tentative Budget is \$1.1 million, which is a \$366,609 or 24.3 percent decrease from the Fiscal Year 2024-25 Adopted Budget of \$1.5 million. The variance is due to a 24.6 percent (\$348,464) decrease in Salaries and Benefits due to a decrease in staff (2 FTEs) and benefits allocated to this Program. There is a 28.2 percent (\$18,145) decrease in Operating Expenses for business travel and office supplies due to the redirection of recurring ad valorem funds to support the Critical Flood Control Infrastructure program.

6.0 District Management and Administration

The program's Fiscal Year 2025-26 Tentative Budget is \$42.5 million, which is a \$1.5 million or 3.5 percent increase from the Fiscal Year 2024-25 Adopted Budget of \$41.0 million. The increase is the result of a 8.4 percent (\$1.2 million) increase in Operating Expenses due to an increase in Self Insurance claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges, which offsets decreases in IT software maintenance, training &

III. BUDGET HIGHLIGHTS

conferences, office supplies, and new hire relocation due to the redirection of recurring ad valorem funds to support the Critical Flood Control Infrastructure program. There is also a 1.3 percent (\$277,764) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes.

IV. PROGRAM ALLOCATIONS

A. Program and Activity Definitions, Descriptions and Budget

This section provides the Fiscal Year 2025-26 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to Subsection 373.536(5)(e)4, F.S.: 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

See the Program and Activity information that follows for details regarding the six program areas that comprise this budget.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

ALL PROGRAMS

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
1.0 Water Resources Planning and Monitoring	\$ 40,319,876	\$ 40,093,277	\$ 40,894,774	\$ 57,745,011	\$ 60,433,217	\$ 2,688,206	4.7%
2.0 Land Acquisition, Restoration and Public Works	\$ 594,914,053	\$ 613,319,139	\$ 689,620,775	\$ 881,444,827	\$ 866,603,213	\$ (14,841,614)	-1.7%
3.0 Operation and Maintenance of Works and Lands	\$ 226,324,422	\$ 254,389,035	\$ 264,187,839	\$ 623,411,130	\$ 429,412,588	\$ (193,998,542)	-31.1%
4.0 Regulation	\$ 16,290,524	\$ 16,827,731	\$ 18,259,443	\$ 25,172,940	\$ 25,503,763	\$ 330,823	1.3%
5.0 Outreach	\$ 1,262,774	\$ 1,296,823	\$ 1,407,495	\$ 1,510,255	\$ 1,143,646	\$ (366,609)	-24.3%
6.0 District Management and Administration	\$ 32,912,938	\$ 34,095,077	\$ 36,520,665	\$ 41,047,839	\$ 42,502,550	\$ 1,454,711	3.5%
TOTAL	\$ 912,024,587	\$ 960,021,082	\$ 1,050,890,991	\$ 1,630,332,002	\$ 1,425,598,977	\$ (204,733,025)	-12.6%

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 147,549,946	\$ 159,005,962	\$ 174,033,556	\$ 191,369,963	\$ 191,309,054	\$ (60,909)	0.0%
Other Personal Services	\$ 265,775	\$ 137,710	\$ 201,325	\$ 239,128	\$ 263,128	\$ 24,000	10.0%
Contracted Services	\$ 62,504,835	\$ 66,809,008	\$ 67,238,963	\$ 99,701,234	\$ 86,955,938	\$ (12,745,296)	-12.8%
Operating Expenses	\$ 105,631,613	\$ 129,674,828	\$ 127,805,288	\$ 206,300,180	\$ 195,352,181	\$ (10,947,999)	-5.3%
Operating Capital Outlay	\$ 46,070,339	\$ 59,991,733	\$ 61,188,483	\$ 79,004,633	\$ 104,357,002	\$ 25,352,369	32.1%
Fixed Capital Outlay	\$ 500,753,586	\$ 493,063,958	\$ 566,892,712	\$ 912,103,320	\$ 724,814,837	\$ (187,288,483)	-20.5%
Interagency Expenditures (Cooperative Funding)	\$ 15,952,734	\$ 19,513,208	\$ 22,150,873	\$ 52,363,147	\$ 33,321,690	\$ (19,041,457)	-36.4%
Debt	\$ 33,295,759	\$ 31,824,674	\$ 31,379,790	\$ 30,269,875	\$ 30,244,625	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 912,024,587	\$ 960,021,082	\$ 1,050,890,991	\$ 1,630,332,002	\$ 1,425,598,977	\$ (204,733,025)	-12.6%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 187,922,730	\$ 654,551	\$ -	\$ -	\$ 43,272	\$ 2,688,501	\$ 191,309,054
Other Personal Services	\$ 263,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,128
Contracted Services	\$ 25,625,088	\$ 650,000	\$ -	\$ 50,000	\$ 59,974,261	\$ 656,589	\$ 86,955,938
Operating Expenses	\$ 134,417,338	\$ 10,506,310	\$ -	\$ 23,630	\$ 38,540,398	\$ 11,864,505	\$ 195,352,181
Operating Capital Outlay	\$ 10,975,694	\$ 5,578,119	\$ -	\$ -	\$ 87,799,189	\$ 4,000	\$ 104,357,002
Fixed Capital Outlay	\$ 73,756,337	\$ 13,682,609	\$ -	\$ -	\$ 637,375,891	\$ -	\$ 724,814,837
Interagency Expenditures (Cooperative Funding)	\$ 4,618,506	\$ 20,000	\$ -	\$ -	\$ 28,540,298	\$ 142,886	\$ 33,321,690
Debt	\$ 29,932,471	\$ 312,154	\$ -	\$ -	\$ -	\$ -	\$ 30,244,625
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 467,511,292	\$ 90,384,265	\$ -	\$ 73,630	\$ 852,273,309	\$ 15,356,481	\$ 1,425,598,977

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1,523	\$ 125,646,093	\$ 191,309,054	\$ -	\$ 191,309,054
Other Personal Services	3	\$ 263,128	\$ 263,128	\$ -	\$ 263,128
Contracted Services	-	\$ -	\$ 75,023,231	\$ 11,932,707	\$ 86,955,938
Operating Expenses			\$ 127,414,676	\$ 67,937,505	\$ 195,352,181
Operating Capital Outlay			\$ 101,674,613	\$ 2,682,389	\$ 104,357,002
Fixed Capital Outlay			\$ 691,090,076	\$ 33,724,761	\$ 724,814,837
Interagency Expenditures (Cooperative Funding)			\$ 19,136,690	\$ 14,185,000	\$ 33,321,690
Debt			\$ 30,244,625	\$ -	\$ 30,244,625
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 1,236,156,093	\$ 189,442,884	\$ 1,425,598,977

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	1475	1475	1511	1547	1523	(24)	-1.6%
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	1514	1550	1526	(24)	-1.55%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District REDUCTIONS - NEW ISSUES SUMMARY TENTATIVE BUDGET - Fiscal Year 2025-26

	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	(29,086)	0	(930,501)	0	(348,464)	0	(1,308,051)
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	(1,067,561)	(6,524,002)	(27,878,341)	(37,000)	0	(4,000)	(35,510,904)
Operating Expenses	(564,399)	(1,888,382)	(35,912,464)	(200,185)	(18,145)	(497,456)	(39,081,031)
Operating Capital Outlay	(250,000)	(35,596,500)	(12,891,250)	0	0	0	(48,737,750)
Fixed Capital Outlay	0	(199,676,526)	(148,478,618)	0	0	0	(348,155,144)
Interagency Expenditures (Cooperative Funding)	(2,551,713)	(28,889,525)	(1,218,473)	0	0	0	(32,659,711)
Debt	0	(25,250)	0	0	0	0	(25,250)
Reserves	0	0	0	0	0	0	0
	(4,462,759)	(272,600,185)	(227,309,647)	(237,185)	(366,609)	(501,456)	(505,477,841)
New Issues							
Salaries and Benefits	5,629	445,741	0	518,008	0	277,764	1,247,142
Other Personal Services	0	0	0	24,000	0	0	24,000
Contracted Services	7,064,980	14,673,578	1,009,050	18,000	0	0	22,765,608
Operating Expenses	80,356	24,472,711	1,893,562	8,000	0	1,678,403	28,133,032
Operating Capital Outlay	0	67,679,139	6,410,980	0	0	0	74,090,119
Fixed Capital Outlay	0	136,870,521	23,996,140	0	0	0	160,866,661
Interagency Expenditures (Cooperative Funding)	0	13,616,881	1,373	0	0	0	13,618,254
Debt	0	0	0	0	0	0	0
Reserves	0	0	0	0	0	0	0
	7,150,965	257,758,571	33,311,105	568,008	0	1,956,167	300,744,816
NET CHANGE							
Salaries and Benefits	(23,457)	445,741	(930,501)	518,008	(348,464)	277,764	(60,909)
Other Personal Services	0	0	0	24,000	0	0	24,000
Contracted Services	5,997,419	8,149,576	(26,869,291)	(19,000)	0	(4,000)	(12,745,296)
Operating Expenses	(484,043)	22,584,329	(34,018,902)	(192,185)	(18,145)	1,180,947	(10,947,999)
Operating Capital Outlay	(250,000)	32,082,639	(6,480,270)	0	0	0	25,352,369
Fixed Capital Outlay	0	(62,806,005)	(124,482,478)	0	0	0	(187,288,483)
Interagency Expenditures (Cooperative Funding)	(2,551,713)	(15,272,644)	(1,217,100)	0	0	0	(19,041,457)
Debt	0	(25,250)	0	0	0	0	(25,250)
Reserves	0	0	0	0	0	0	0
	2,688,206	(14,841,614)	(193,998,542)	330,823	(366,609)	1,454,711	(204,733,025)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 23,635,009	\$ 24,804,574	\$ 26,962,206	\$ 28,567,831	\$ 28,544,374	\$ (23,457)	-0.1%
Other Personal Services	\$ 219,329	\$ 88,863	\$ 136,570	\$ 175,662	\$ 175,662	\$ -	0.0%
Contracted Services	\$ 2,905,576	\$ 2,220,913	\$ 2,406,116	\$ 5,995,040	\$ 11,992,459	\$ 5,997,419	100.0%
Operating Expenses	\$ 4,433,814	\$ 4,607,098	\$ 6,331,989	\$ 17,293,379	\$ 16,809,336	\$ (484,043)	-2.8%
Operating Capital Outlay	\$ 570,049	\$ 571,273	\$ 880,799	\$ 428,500	\$ 178,500	\$ (250,000)	-58.3%
Fixed Capital Outlay	\$ 747,873	\$ 52,975	\$ 257,223	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,808,226	\$ 7,736,842	\$ 3,898,319	\$ 5,284,599	\$ 2,732,886	\$ (2,551,713)	-48.3%
Debt	\$ -	\$ 10,740	\$ 21,552	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 40,319,876	\$ 40,093,277	\$ 40,894,774	\$ 57,745,011	\$ 60,433,217	\$ 2,688,206	4.7%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 28,544,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,544,374
Other Personal Services	\$ 175,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,662
Contracted Services	\$ 4,598,652	\$ 350,000	\$ -	\$ 50,000	\$ 6,928,807	\$ 65,000	\$ 11,992,459
Operating Expenses	\$ 15,745,382	\$ 948,317	\$ -	\$ -	\$ 115,637	\$ -	\$ 16,809,336
Operating Capital Outlay	\$ 178,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,500
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,504,886	\$ -	\$ -	\$ -	\$ 228,000	\$ -	\$ 2,732,886
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 51,747,456	\$ 1,298,317	\$ -	\$ 50,000	\$ 7,272,444	\$ 65,000	\$ 60,433,217

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	229	\$ 19,696,058	\$ 28,544,374	\$ -	\$ 28,544,374
Other Personal Services	1	\$ 175,662	\$ 175,662	\$ -	\$ 175,662
Contracted Services	-	-	\$ 4,736,772	\$ 7,255,687	\$ 11,992,459
Operating Expenses			\$ 5,081,018	\$ 11,728,318	\$ 16,809,336
Operating Capital Outlay			\$ 178,500	\$ -	\$ 178,500
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 2,567,886	\$ 165,000	\$ 2,732,886
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 41,284,212	\$ 19,149,005	\$ 60,433,217

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	229	223	222	231	229	(2)	-0.87%
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	224	223	232	230	(2)	-0.86%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

FY 2024-25 Budget (Adopted)				231	57,745,011	
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits				(2)	(29,086)	
1	Decrease in Total Salary and Wages	(29,086)				The decrease in Salaries and Wages is due to cuts of vacant FTE positions netted against the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increase in Fiscal Year 2025-26 keeping in line with State employees.
Other Personal Services					-	
Contracted Services					(1,067,561)	
2	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(1,015,000)				The decrease is due to a realignment within this program of the S-333 DEP Monitoring to Regional Water Quality Monitoring and reduction in New Works for GEMM Ground Water Well installation.
3	Decrease in Caloosahatchee River & Estuary - CRW Upstream Monitoring	(28,412)				The decrease is due to a reduction in contracted services for expanded monitoring in the Caloosahatchee Basin.
4	Decrease in Lake Okeechobee In-Lake Assessment	(24,149)				The decrease is due to a reduction in contracted services for expanded monitoring in Lake Okeechobee.
Operating Expenses					(564,399)	
5	Decrease in Coastal Watersheds Program Support	(178)				The decrease is due to a redirection in funds to support the Critical Flood Control Infrastructure program.
6	Decrease in Everglades Program Support	(271,391)				The decrease in Everglades Monitoring is due to a realignment of funds for property appraiser and tax collector fees.
7	Decrease in Everglades Research & Evaluation - Scientific Project Support	(11,502)				The decrease is due to one-time funding for Everglades monitoring.
8	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(8,732)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
9	Decrease in Hydrogeologic Data Gathering	(1,390)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
10	Decrease in Lake Okeechobee Program Support	(430)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
11	Decrease in Regional Modeling - Centralized Modeling Process Improvement	(18,900)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
12	Decrease in Regional Water Quality Monitoring - Field Operations Internal	(10,114)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
13	Decrease in Caloosahatchee River & Estuary - CRW Upstream Monitoring	(1,820)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
14	Decrease in Lake Okeechobee In-Lake Assessment	(77,743)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.

IV. PROGRAM ALLOCATIONS

FY 2024-25 Budget (Adopted)					231	57,745,011	
Reductions							
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative	
15	Decrease in Modeling & Scientific Support - IT Support	(161,299)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
16	Decrease in Naples Bay-Activity	(900)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
Operating Capital Outlay					(250,000)		
17	Decrease in C&SF Monitoring & Assessment	(50,000)				The decrease is due to one-time stream gauging equipment purchase in support of EAA A-2 STA.	
18	Decrease in Lake Okeechobee In-Lake Assessment	(200,000)				The decrease is due to a one-time stream gauging equipment purchase in support of Lake Okeechobee In-Lake Monitoring.	
Fixed Capital Outlay					-		
Interagency Expenditures (Cooperative Funding)					(2,551,713)		
19	Decrease in Big Cypress Basin	(500,000)				The decrease is due to a reallocation of funding to support the Greenheart of the Everglades land management.	
20	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(1,470)				The decrease is due to a reduction in the Florida Bay GEMM monitoring.	
21	Decrease in Hydrogeologic Data Gathering	(517,243)				The decrease is due to an overall savings realized by shifting groundwater well measurements to Florida Gulf Coast University and external contracted services.	
22	Decrease in Lake Okeechobee In-Lake Assessment	(1,533,000)				The decrease is primarily due to a one-time state grant from SB1638 for a Lake Okeechobee Study.	
Debt					-		
Reserves					-		
TOTAL REDUCTIONS			(2)		(4,462,759)		

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				5,629	
1	Increase in Total Fringe Benefits	5,629			The increase is due to an approved FRS rate increases and FICA increases along with an increase in health insurance.
Other Personal Services				-	
Contracted Services				7,064,980	
2	Increase in Big Cypress Basin	1,400,000			The increase is due to increased funding requirements for Corkscrew Watershed Initiative (CWI) to complete the Tentatively Selected Plan (TSP) and begin enhanced monitoring.
3	Increase in Caloosahatchee River & Estuary - Estuary Protection Plan	2,950,000			The increase is due to a Caloosahatchee Estuary Protection Plan water quality state grants.
4	Increase in Everglades Construction Project - Analysis & Interpretation	132,500			The increase is due to New Works for L-8 FEB and STA 1W Expansion 1 scientific support services.
5	Increase in Lake Okeechobee Upstream Monitoring	81,282			The increase is due to increased state funding for Lake Okeechobee upstream monitoring.
6	Increase in Regional Water Quality Monitoring - Analytical Services External	7,942			The increase is due to New Works for Ten-Mile Creek lab contracts.
7	Increase in Regional Water Quality Monitoring - Assessment & Reporting	196			The increase is due to New Works for Lake Hicpochee Phase 1 monitoring.
8	Increase in Regional Water Quality Monitoring - Environmental Litigation	2,220,000			The increase is due to increased DEP grant funding for S-333 Monitoring.
9	Increase in SLRW Upstream Monitoring	21,160			The increase is due to increased state funding for upstream monitoring in the St. Lucie River Watershed.
10	Increase in Coastal Watersheds Program Support	150,000			The increase is due to a one-time funding supporting potential new projects within the coastal watersheds.
11	Increase in Hydrogeologic Data Gathering	98,900			The increase is due to additional funding for saltwater intrusion well construction and monitoring, and shifting a portion of groundwater well measurement away from interagency expenditures.
12	Increase in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven	3,000			The increase is due to additional lab support for water quality monitoring.
Operating Expenses				80,356	
13	Increase in Everglades Construction Project - Analysis & Interpretation	10,385			The increase is due to additional New Works needs for the STA 1-W Expansion 2 project for lab support and supplies.
14	Increase in Lake Okeechobee Upstream Monitoring	14,949			The increase is due to reallocated state funding for lab support and supplies for Lake Okeechobee upstream monitoring.
15	Increase in Regional Water Quality Monitoring - Analytical Services External	783			The increase is due to New Works for lab supplies in support of Ten-Mile Creek, Allapattah and other NEEPP projects.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
16	Increase in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven	47,543			The increase is due to New Works for lab supplies in support of NEEPP for the C-43 Water Quality Improvements project.
17	Increase in SLRW Upstream Monitoring	6,696			The increase is due to the reallocation of funding for monitoring field and lab support and supplies in support of the St. Lucie River Watershed.
Operating Capital Outlay					-
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0	7,150,965	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2025-26			229	\$ 60,433,217	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24, as well as budget increases in Fiscal Year 2024-25 reflect the net impact of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure changes in Other Personal Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the actual allocation of time spent on review, validation, and processing of archived and/or current hydraulic, hydrologic, and meteorological data in support of C&SF system operations. Budget increases in this expense category for Fiscal Year 2024-25 are due to increased rates for contracted support services resulting from a Request for Proposals in Fiscal Year 2023-24.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of the 2021 Water Supply Cost Estimation Study, in support of water supply plans, to update cost estimates from the last study conducted in 2007, and the completion of a Picayune Watershed Water Quality Site Analysis study that started in Fiscal Year 2021-22. These are offset by increases in Fiscal Year 2023-24 for the Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study. Budget increases in this category for Fiscal Year 2024-25 are due to increased technical services in support of CFWI and ground water model peer reviews in support of subregional water supply planning and a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increased cost allocation of software license costs to this program, increased travel, and Supervisory Control and Data Acquisition (SCADA) materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2024-25 reflect the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses, as well as increases in laboratory maintenance and laboratory and chemical supplies.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to one-time purchases of water quality monitoring equipment in support of field operations and Caloosahatchee MFLs. Budget decreases in Fiscal Year 2024-25 for this category reflect the reduced need due to prior year acquisitions.

Expenditure decreases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation, as well as one-time equipment purchases for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure decreases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, progress of projects funded with one-time state grant for Indian River Lagoon, final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration, and the completion of a contract with the University of Florida to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update. Budget increases in this expense category for Fiscal Year 2024-25 reflect increased costs for USGS hydrogeological data monitoring, and a one-time state grant for a Lake Okeechobee Study.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$60.4 million, a 4.7 percent (\$2.7 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$57.7 million. The increase in Contracted Services of 100 percent (\$6 million) is due to increases in Big Cypress Basin for Corkscrew Watershed Initiative (\$1.4 million), S-333 Monitoring Grant (\$1.2 million) and Caloosahatchee Estuary Protection Plan (\$3 million), Coastal Watershed support (\$150,000) and Restoration Strategies (\$132,500). The decrease in Operating Expenses of 2.8 percent (\$484,043) is due to a reduction in fund balance for Everglades monitoring. The decrease in Operating Capital Outlay of 58.3 percent (\$250,000) is due to the removal of STA stream gauging equipment and Lake Okeechobee monitoring equipment. The decrease in Interagency Expenditures of 48.3 percent (\$2.6 million) is primarily due to removal of the Lake Okeechobee SB1638 Study funds (\$1.5 million), hydrogeologic data gathering reduction (\$517,243) and BCB Water Quality projects in the prior year budget. Salaries and Benefits also decreased 0.1 percent (\$23,457) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase 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 (\$28.5 million) (229 FTEs)

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

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
2025 CFWI RWSP	\$ 583,735	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 633,735
Grand Total	\$ 583,735	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 633,735

IV. PROGRAM ALLOCATIONS

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

- Other Personal Services (\$175,662) (1 OPS)
- Contracted Services:
 - o C&SF Monitoring Assessment (\$380,605)
 - o Caloosahatchee River & Estuary Monitoring (\$144,469)
 - o Caloosahatchee River & Estuary Water Quality grants (\$3.3 million)
 - o Corkscrew Watershed Initiative (\$1.4 million)
 - o Everglades Research & Evaluation (\$638,500)
 - o Hydrogeologic Data Gathering (\$435,937)
 - o Lake Okeechobee Upstream Monitoring (\$597,348)
 - o Lake Okeechobee In-Lake Assessment (\$344,669)
 - o Modeling & Scientific IT Support (\$251,458)
 - o Modeling Process Improvement (\$405,609)
 - o Modeling Enhancement and Maintenance (\$740,000)
 - o S-333 Monitoring Grant (\$2.2 million)
 - o St. Lucie River Upstream Monitoring (\$280,231)
- Operating Expenses:
 - o Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - o Everglades Construction Project Monitoring (\$158,511)
 - o Everglades Program Support (\$2.0 million), which includes Everglades property appraiser and tax collector fees (\$1 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.
 - o Everglades Research & Evaluation (\$485,006)
 - o Florida Bay and Florida Keys Applied Research (\$106,436)
 - o Hydrologic Data Gathering (\$114,345)
 - o Modeling & Scientific Support – IT Support (\$1.6 million)
 - o Regional Water Quality Monitoring (\$1.3 million)
- Interagency Expenditures:
 - o C&SF Project Monitoring and Assessment (\$719,293), which includes USGS Ground Water and Surface Water Core Network Monitoring.
 - o Everglades Research and Evaluation (\$120,000)
 - o Florida Bay and Florida Keys Applied Research & Model Development (\$539,047)
 - o Hydrogeologic Data Gathering (\$492,677)
 - o Lake Okeechobee In-Lake Assessment (\$165,000)
 - o Regional Water Quality Monitoring (\$444,526)

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 demand 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 was updated in Fiscal Year 2023-24 and the Lower Kissimmee Basin Plan in Fiscal Year 2024-25. The District's Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area. 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

1.1 District Water Management Planning

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 3,081,873	\$ 3,205,428	\$ 3,645,857	\$ 4,409,073	\$ 4,113,612	\$ (295,461)	-6.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 472,903	\$ 202,364	\$ 291,751	\$ 654,100	\$ 5,004,100	\$ 4,350,000	665.0%
Operating Expenses	\$ 142,970	\$ 161,512	\$ 67,735	\$ 10,611,181	\$ 10,610,281	\$ (900)	0.0%
Operating Capital Outlay	\$ 48,842	\$ 27,966	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 747,873	\$ 9,456	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 4,830,164	\$ 5,246,602	\$ 907,599	\$ 643,274	\$ 143,274	\$ (500,000)	-77.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,324,625	\$ 8,853,327	\$ 4,912,942	\$ 16,317,628	\$ 19,871,267	\$ 3,553,639	21.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 16,373,267	\$ -	\$ -	\$ -	\$ 3,498,000	\$ -	\$ 19,871,267

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,113,612	\$ -	\$ 4,113,612
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,754,100	\$ 3,250,000	\$ 5,004,100
Operating Expenses	\$ 21,917	\$ 10,588,364	\$ 10,610,281
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 143,274	\$ -	\$ 143,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,032,903	\$ 13,838,364	\$ 19,871,267

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24, as well as budget increases in Fiscal Year 2024-25 reflect the net impact of employee attrition and implementation of cost-of-living increases, which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of a Picayune Watershed Water Quality Site Analysis study that started in Fiscal Year 2021-22, the completion of the 2021 Water Supply Cost Estimation Study in support of water supply plans, updating cost estimates from the last study conducted in 2007, and increased efforts for Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study in Fiscal Year 2023-24. The Budget increases in Fiscal Year 2024-25 reflect a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed and increases for technical for CFWI and ground water model peer reviews in support of subregional water supply planning.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the progress and completion of a surface and groundwater monitoring contract with Collier County, travel and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2024-25 reflect the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

IV. PROGRAM ALLOCATIONS

The removal of Operating Capital Outlay and Fixed Capital Outlay since Fiscal Year 2023-24 is due the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation, as well as one-time equipment purchases spanning the first two fiscal years for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure fluctuations in Interagency Expenditures from Fiscal Year 2021-22 and Fiscal Year 2023-24 are due primarily to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, as well as the progress of projects funded with one-time state grant for Indian River Lagoon, final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration, and one-time contract with University of Florida to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update. The budget decrease in this expense category for Fiscal Year 2024-25 reflects a continued funding level for ongoing Big Cypress Basin local initiative projects and Indian River Lagoon license tag projects.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$19.9 million, a 21.8 percent (\$3.6 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$16.3 million. The increase in Contracted Services of 665.0 percent (\$4.4 million) is due to the realignment of planned water quality grants from State Program 2.0 to this Program (\$3.3 million) and increases for Corkscrew Watershed Initiative modeling, restoration, and monitoring (\$1.4 million), offset by a decrease of one-time federal grant for Caloosahatchee oyster monitoring (\$300,000). This activity increase is partially offset by decreases of 77.7 percent (\$500,000) in Interagency Expenditures for Big Cypress Water Quality projects. Also, Salaries and Benefits decreased 6.7 percent (\$295,461) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.1 million)
- Contracted Services:
 - o Caloosahatchee River & Estuary Water Quality Grants (\$3.3 million)
 - o Corkscrew Watershed Initiative (\$1.4 million)
 - o Caloosahatchee Minimum Flows and Levels monitoring (\$185,000)
- Operating Expense:
 - o Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
- Interagency Expenditures:
 - o Indian River Lagoon Initiatives (\$63,000)

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 ensure that enough water will be available when needed.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

1.1.1 Water Supply Planning

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 2,135,479	\$ 2,483,202	\$ 2,827,825	\$ 3,148,313	\$ 2,855,809	\$ (292,504)	-9.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 211,956	\$ 170,381	\$ 39,531	\$ 139,000	\$ 139,000	\$ -	0.0%
Operating Expenses	\$ 20,921	\$ 410	\$ 2,880	\$ 10,589,301	\$ 10,589,301	\$ -	0.0%
Operating Capital Outlay	\$ 30,696	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 747,873	\$ 9,456	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 126,667	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,273,592	\$ 2,663,449	\$ 2,870,237	\$ 13,876,614	\$ 13,584,110	\$ (292,504)	-2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 13,584,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,584,110

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,855,809	\$ -	\$ 2,855,809
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 139,000	\$ -	\$ 139,000
Operating Expenses	\$ 937	\$ 10,588,364	\$ 10,589,301
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,995,746	\$ 10,588,364	\$ 13,584,110

IV. PROGRAM ALLOCATIONS

Changes and Trends

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 will vary from year to year.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of the 2021 Water Supply Cost Estimation Study, in support of water supply plans, to update cost estimates from the last study conducted in 2007. Budget increases in this category for Fiscal Year 2024-25 are due to increased technical services in support of CFWI and ground water model peer reviews in support of subregional water supply planning.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to travel and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2024-25 reflect the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

The removal of Operating Capital Outlay since Fiscal Year 2022-23 and Fixed Capital Outlay since Fiscal Year 2023-24 is due to the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation.

The removal of Interagency Expenditures since Fiscal Year 2022-23 is due to the completion of a one-time contract with University of Florida in Fiscal Year 2021-22 to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update.

Salaries and Benefits budget increases between Fiscal Year 2021-22 and Fiscal Year 2024-25 reflect the net impact of the actual distribution of cost-of-living increases as well as annual increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$13.6 million, a 2.1 percent (\$292,504) decrease from the Fiscal Year 2024-25 Adopted Budget of \$13.9 million. Salaries and Benefits decreased 9.3 percent (\$292,504) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes. There was no change in the other budget categories in this subactivity.

IV. PROGRAM ALLOCATIONS

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

- Salaries and Benefits (\$2.9 million)

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

Project Name	Other		Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating		Grand Total
	Salaries and Benefits	Personnel Services				Capital Outlay	Operating Expenses	
2025 CFM RWSP	\$ 583,735	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 633,735
Grand Total	\$ 583,735	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 633,735

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

- Contracted Services:
 - o Ground water model peer review (\$89,000)
- Operating Expenses:
 - o 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 aquifers 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 the 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. Three additional water reservations were adopted in support of Comprehensive Everglades Restoration Plan (CERP) projects. These include a water reservation for Nearshore Central Biscayne Bay, adopted in 2013, in support of the CERP Biscayne Bay Coastal Wetlands (Phase 1) Project, the Caloosahatchee River West Basin Storage Reservoir water reservation, adopted in 2014, to help promote a more balanced and healthy salinity regime for the Caloosahatchee River, and a prospective water reservation rule for the EAA Reservoir was adopted in 2021 to protect fish and wildlife in the Central Everglades. 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.

IV. PROGRAM ALLOCATIONS

Like water reservations, Restricted Allocation Areas (RAA) are another water resource protection tool that is implemented for geographic areas that limit water allocations from 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 Section 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

1.1.2 Minimum Flows and Levels

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 185,568	\$ 36,595	\$ 8,060	\$ -	\$ 15,856	\$ 15,856	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 185,568	\$ 36,595	\$ 8,060	\$ -	\$ 15,856	\$ 15,856	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 15,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,856

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 15,856	\$ -	\$ 15,856
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 15,856	\$ -	\$ 15,856

Changes and Trends

Expenditure decreases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the establishment of water reservations, the last of which was in 2021. Expenditures reflect the actual staff time recorded for the annual South Florida Environmental Report on Basin Management Assessment Plan and MFL compliance monitoring. In Fiscal Year 2024-25 compliance monitoring and re-evaluation was planned in sub-activities 1.1.3 and 1.2.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$15,856, which is an increase over the Fiscal Year 2024-25 Adopted Budget of \$0.

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

- Salaries and Benefits (\$15,856)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

1.1.3 Other Water Resource Planning

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 760,826	\$ 685,631	\$ 809,972	\$ 1,260,760	\$ 1,241,947	\$ (18,813)	-1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 260,947	\$ 31,983	\$ 252,220	\$ 515,100	\$ 4,865,100	\$ 4,350,000	844.5%
Operating Expenses	\$ 122,049	\$ 161,102	\$ 64,855	\$ 21,880	\$ 20,980	\$ (900)	-4.1%
Operating Capital Outlay	\$ 18,146	\$ 27,966	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 4,703,497	\$ 5,246,602	\$ 907,599	\$ 643,274	\$ 143,274	\$ (500,000)	-77.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,865,465	\$ 6,153,284	\$ 2,034,645	\$ 2,441,014	\$ 6,271,301	\$ 3,830,287	156.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,773,301	\$ -	\$ -	\$ -	\$ 3,498,000	\$ -	\$ 6,271,301

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,241,947	\$ -	\$ 1,241,947
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,615,100	\$ 3,250,000	\$ 4,865,100
Operating Expenses	\$ 20,980	\$ -	\$ 20,980
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 143,274	\$ -	\$ 143,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,021,301	\$ 3,250,000	\$ 6,271,301

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.

Expenditure fluctuations in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of projects in Fiscal Year 2022-23, and cost-of-living increases in Fiscal Year 2023-24. Budget increases in Fiscal Year 2024-25 reflect the budget distribution of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Expenditure decreases and increases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of a Picayune Watershed Water Quality Site Analysis study started in Fiscal Year 2021-22 and increased efforts for Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study in Fiscal Year 2023-24. The Budget increase in Fiscal Year 2024-25 reflects a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the progress and completion of surface and groundwater monitoring contracts with Collier County. The budget decrease in this expense category for Fiscal Year 2024-25 reflects a reduced funding level for Big Cypress Basin program support and Caloosahatchee MFLs lab supplies and non-capital water quality equipment.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2022-23, and subsequent removal in future years, reflects one-time equipment purchases spanning the two fiscal years for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure fluctuations in Interagency Expenditures from Fiscal Year 2021-22 and Fiscal Year 2023-24 are due primarily to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, as well as the progress of projects funded with one-time state grant for Indian River Lagoon, and final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration. The budget decrease in this expense category for Fiscal Year 2024-25 reflects a continued funding level for ongoing Big Cypress Basin local initiative projects and Indian River Lagoon license tag projects.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$6.3 million, a 156.9 percent (\$3.8 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$2.4 million. The increase is in Contracted Services of 844.5 percent (\$4.4 million) is due to the realignment of planned water quality grants from State Program 2.0 to this Program (\$3.3 million) and increases for Corkscrew Watershed Initiative modeling, restoration, and monitoring (\$1.4 million), which are offset by decreases of one-time federal grant for Caloosahatchee oyster monitoring (\$300,000). The increase is partially offset by a decrease of 77.7 percent (\$500,000) in Interagency Expenditures for Big Cypress Water Quality projects. There is also a slight decrease in Salaries and Benefits of 1.5 percent (\$18,813) resulting from the net impact of attrition and actual distribution of cost-of-living increases, which were budgeted as high-level estimates.

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

- Salaries and Benefits (\$1.2 million)
- Contracted Services:
 - o Caloosahatchee River & Estuary Water Quality Grants (\$3.3 million)
 - o Corkscrew Watershed Initiative (\$1.4 million)
- Interagency Expenditures:
 - o Indian River Lagoon License Tag Program in Martin, Palm Beach, and St. Lucie counties (\$63,000)

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.

The 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 (<https://www.sfwmd.gov/science-data/scientific-publications-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 efficiency.

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

TENTATIVE BUDGET - Fiscal Year 2025-26

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 18,584,524	\$ 19,653,335	\$ 21,194,092	\$ 21,820,144	\$ 22,034,774	\$ 214,630	1.0%
Other Personal Services	\$ 219,329	\$ 88,863	\$ 136,570	\$ 175,662	\$ 175,662	\$ -	0.0%
Contracted Services	\$ 2,277,811	\$ 1,826,102	\$ 2,002,882	\$ 5,089,482	\$ 6,736,901	\$ 1,647,419	32.4%
Operating Expenses	\$ 3,273,590	\$ 3,554,566	\$ 5,243,039	\$ 4,877,337	\$ 4,555,493	\$ (321,844)	-6.6%
Operating Capital Outlay	\$ 500,637	\$ 512,498	\$ 880,799	\$ 428,500	\$ 178,500	\$ (250,000)	-58.3%
Fixed Capital Outlay	\$ -	\$ 43,519	\$ 257,223	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 2,978,062	\$ 2,490,240	\$ 2,990,720	\$ 4,641,325	\$ 2,589,612	\$ (2,051,713)	-44.2%
Debt	\$ -	\$ 10,740	\$ 21,552	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 27,833,953	\$ 28,179,862	\$ 32,726,877	\$ 37,032,450	\$ 36,270,942	\$ (761,508)	-2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 31,083,181	\$ 1,298,317	\$ -	\$ 50,000	\$ 3,774,444	\$ 65,000	\$ 36,270,942

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,034,774	\$ -	\$ 22,034,774
Other Personal Services	\$ 175,662	\$ -	\$ 175,662
Contracted Services	\$ 2,731,214	\$ 4,005,687	\$ 6,736,901
Operating Expenses	\$ 3,415,539	\$ 1,139,954	\$ 4,555,493
Operating Capital Outlay	\$ 178,500	\$ -	\$ 178,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,424,612	\$ 165,000	\$ 2,589,612
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 30,960,301	\$ 5,310,641	\$ 36,270,942

Changes and Trends

Overall funding for the last few years has moderately fluctuated in this activity. Expanded Monitoring efforts implemented in 2019, as a response to the Governor's Executive Order 19-12, continue to this day. These efforts continue to be reflected across the expense categories.

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24, as well as budget increases in Fiscal Year 2024-25 reflect the net impact of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure fluctuations in Other Personal Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the actual allocation of time spent on review, validation, and processing of archived and/or current hydraulic, hydrologic, and meteorological data in support of C&SF system operations. The budget increase in Fiscal Year 2024-25 reflects increased rates for contracted support services resulting from Request for Proposals in Fiscal Year 2023-24.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increased cost allocation of software license costs to this program. Budget decreases in this category for Fiscal Year 2024-25 are due to decreases in laboratory maintenance contracts as well as laboratory and chemical supplies.

Expenditure increases in Operating Capital Outlay in Fiscal Year 2023-24 are due to one-time purchase of water quality monitoring equipment in support of field operations. Budget decrease in Fiscal Year 2024-25 reflects the prior year one-time equipment purchase.

Expenditure fluctuations in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the implementation of expanded monitoring efforts, as well as increased

IV. PROGRAM ALLOCATIONS

costs for USGS Hydrogeological Data monitoring and one-time grant for Biscayne Bay Water Quality Model Development. Budget increases in this expense category for Fiscal Year 2024-25 reflect a one-time state grant for Lake Okeechobee Study.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$36.3 million, a 2.1 percent (\$761,508) decrease from the Fiscal Year 2024-25 Adopted Budget of \$37 million. The increase in Salaries and Benefits of 1.0 percent (\$214,630) reflects the net impact of employee attrition and the actual distribution of cost-of-living increases, which were budgeted as high-level estimates in Fiscal Year 2023-24. The decrease in Interagency Expenditures of 44.2 percent (\$2.1 million) is primarily due to a one-time state grant for Lake Okeechobee Study. The decrease in Operating Expenses of 6.6 percent (\$321,844) is mainly due to a reduction in one-time funding for Everglades monitoring. The decrease in Operating Capital Outlay of 58.3 percent (\$250,000) is due to the removal of EAA A-2 stream gauging equipment (\$50,000) and Lake Okeechobee monitoring equipment (200,000). The decreases are partially offset by an increase in Contracted Services of 32.4 percent (\$1.6 million) due to increases in state funding for S-333 Water Quality monitoring.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$22 million)
- Other Personal Services:
 - o On-going C&SF Monitoring and Assessment (\$139,348)
 - o LTP STA O&M – Monitoring and Assessment (\$23,764)
 - o Lake Okeechobee Water Quality Assessment & Reporting (\$12,550)
- Contracted Services:
 - o S-333 Monitoring Grant (\$2.2 million)
 - o Regional Modeling (\$1.1 million)
 - o Lake Okeechobee Upstream Monitoring (\$597,348)
 - o Everglades Research & Evaluation, Multi-Disciplinary Research (\$414,000)
 - o C&SF Monitoring and Assessment (\$380,605)
 - o Lake Okeechobee In-Lake Assessment (\$344,669)
 - o Hydrogeologic Data Gathering (\$435,937)
 - o St. Lucie River Upstream Monitoring (\$280,231)
 - o Everglades Research & Evaluation, Ecosystem Response to Hydrology (\$220,000)
- Operating Expenses:
 - o Everglades Program Support (\$2.0 million), which includes:
 - Property Appraiser and Tax Collector fees (\$1 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.

IV. PROGRAM ALLOCATIONS

- Self - Insurance Charges (\$496,793)
- Equipment maintenance (\$245,524)
- o Regional Water Quality Monitoring (\$1.3 million)
- o Everglades Construction Project - Operations Monitoring (\$158,511)
- o Everglades Research & Evaluation - (\$485,006)
- o Florida Bay & Florida Keys Applied Research (\$106,436)
- o Hydrogeologic Data Gathering (\$114,345)
- o Lake Okeechobee In-Lake Assessment, WQ Assessment and Reporting, and Upstream Monitoring (\$196,359)
- Operating Capital Outlay:
 - o Regional Water Quality Monitoring Equipment (\$90,500)
 - o Everglades Lab Equipment Replacement (\$88,000)
- Interagency Expenditures:
 - o Hydrogeologic Data Gathering (\$492,677)
 - o C&SF Monitoring and Assessment (\$719,293)
 - o Florida Bay and Florida Keys Applied Research and Model Development (\$539,047)
 - o Regional Water Quality Monitoring (\$444,526)
 - o Lake Okeechobee In-Lake Assessment (\$165,000)
 - o Everglades Research & Evaluation (\$120,000)

Items funded with Fund Balance include Tax Collector/Property Appraiser Fees (\$603,933), Active Marsh Improvement Project for mitigation (\$350,000) and Everglades Monitoring (\$344,384).

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 with 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 aid 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

1.3 Technical Assistance

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 198,447	\$ 187,687	\$ 142,167	\$ 201,081	\$ 187,769	\$ (13,312)	-6.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 198,447	\$ 187,687	\$ 142,167	\$ 201,081	\$ 187,769	\$ (13,312)	-6.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 187,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,769

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 187,769	\$ -	\$ 187,769
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 187,769	\$ -	\$ 187,769

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 2024-25. The decreases in Salaries and Benefits between Fiscal Year's 2021-22 and 2023-24 are due to allocation of personnel to projects. Budget increases in Fiscal Year 2024-25 reflect the net impact of the implementation of cost-of-living increases, which were budgeted as high-level estimates across the programs, as well increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$187,769, a 6.6 percent (\$13,312) decrease from the Fiscal Year 2024-25 Adopted Budget of \$201,081. The decrease in Salaries and Benefits is due to a decrease in salaries in this activity offset by the implementation of cost-of-living increases, which were budgeted as high-level estimates across the programs and the approved cost-of-living adjustment for Fiscal Year 2025-26. There were also 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 (\$187,769)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

1.4 Other Water Resource Planning and Monitoring Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

1.5 Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,770,165	\$ 1,758,123	\$ 1,980,090	\$ 2,137,533	\$ 2,208,219	\$ 70,686	3.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 154,862	\$ 192,448	\$ 111,483	\$ 251,458	\$ 251,458	\$ -	0.0%
Operating Expenses	\$ 1,017,254	\$ 891,020	\$ 1,021,214	\$ 1,804,861	\$ 1,643,562	\$ (161,299)	-8.9%
Operating Capital Outlay	\$ 20,570	\$ 30,810	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,962,851	\$ 2,872,401	\$ 3,112,788	\$ 4,193,852	\$ 4,103,239	\$ (90,613)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,103,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,103,239

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,208,219	\$ -	\$ 2,208,219
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 251,458	\$ -	\$ 251,458
Operating Expenses	\$ 1,643,562	\$ -	\$ 1,643,562
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,103,239	\$ -	\$ 4,103,239

Changes and Trends

Expenditure decreases and increases in Contracted Services and Operating Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of IT costs for consulting services, enterprise software implementation and training, software maintenance, and computer hardware acquisition across the programs. Budget increases in Contracted Services and Operating Expenses in Fiscal Year 2024-25 are due to increased costs for software and hardware maintenance and SAP enterprise services. The removal of Operating Capital Outlay starting in Fiscal Year 2023-24 was due to completion of hardware upgrades. Increase in Salaries and Benefits from Fiscal Year 2021-22 and Fiscal Year FY2023-24 are

IV. PROGRAM ALLOCATIONS

due to approved cost-of-living increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$4.1 million, a 2.2 percent (\$90,613) decrease from the Fiscal Year 2024-25 Adopted Budget of \$4.2 million. The decrease is due to an 8.9 percent (\$161,299) decrease in Operating Expenses due to a reduction in IT software maintenance as funds were redirected to the Critical Flood Control Infrastructure program. This decrease is partially offset by a 3.3 percent (\$70,686) increase in Salaries and Benefits that is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, and the approved cost-of-living adjustment for Fiscal Year 2025-26, and an increase 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:
 - o Modeling and Scientific Support - IT Support (\$251,458), which includes:
 - Computer consulting services (\$185,838), enterprise resource support and IT security
 - Copier/printer leases (\$40,620)
 - Desktop software and network cabling (\$25,000)
- Operating Expenses:
 - o Modeling and Scientific Support - IT Support (\$1.6 million) which includes:
 - Software maintenance (\$1.5 million)
 - Hardware maintenance (\$85,102)
 - 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, Comprehensive Everglades Restoration Plan (CERP)/Central Everglades Planning Project (CEPP), Stormwater Treatment Area (STA) Capital Construction, and the Northern Everglades and Estuaries Protection Program (NEEPP), as well as water supply development assistance through cooperative funding for Alternative Water Supply (AWS).

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 16,427,525	\$ 18,594,168	\$ 19,647,862	\$ 22,454,512	\$ 22,900,253	\$ 445,741	2.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 39,006,572	\$ 46,466,039	\$ 49,619,790	\$ 48,360,193	\$ 56,509,769	\$ 8,149,576	16.9%
Operating Expenses	\$ 7,643,208	\$ 8,719,105	\$ 9,935,538	\$ 13,497,404	\$ 36,081,733	\$ 22,584,329	167.3%
Operating Capital Outlay	\$ 31,056,613	\$ 42,272,972	\$ 37,326,480	\$ 56,743,530	\$ 88,826,169	\$ 32,082,639	56.5%
Fixed Capital Outlay	\$ 459,963,526	\$ 454,856,299	\$ 525,953,021	\$ 665,214,010	\$ 602,408,005	\$ (62,806,005)	-9.4%
Interagency Expenditures (Cooperative Funding)	\$ 7,852,879	\$ 11,160,807	\$ 16,872,959	\$ 44,905,303	\$ 29,632,659	\$ (15,272,644)	-34.0%
Debt	\$ 32,963,730	\$ 31,249,748	\$ 30,265,125	\$ 30,269,875	\$ 30,244,625	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 594,914,053	\$ 613,319,139	\$ 689,620,775	\$ 881,444,827	\$ 866,603,213	\$ (14,841,614)	-1.7%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 22,306,975	\$ -	\$ -	\$ -	\$ -	\$ 593,278	\$ 22,900,253
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,206,551	\$ -	\$ -	\$ -	\$ 52,936,182	\$ 367,036	\$ 56,509,769
Operating Expenses	\$ 8,528,742	\$ -	\$ -	\$ -	\$ 27,500,033	\$ 52,958	\$ 36,081,733
Operating Capital Outlay	\$ 176,000	\$ 846,980	\$ -	\$ -	\$ 87,799,189	\$ 4,000	\$ 88,826,169
Fixed Capital Outlay	\$ 1,000,000	\$ 2,362,646	\$ -	\$ -	\$ 599,045,359	\$ -	\$ 602,408,005
Interagency Expenditures (Cooperative Funding)	\$ 1,157,475	\$ 20,000	\$ -	\$ -	\$ 28,312,298	\$ 142,886	\$ 29,632,659
Debt	\$ 29,932,471	\$ 312,154	\$ -	\$ -	\$ -	\$ -	\$ 30,244,625
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 66,308,214	\$ 3,541,780	\$ -	\$ -	\$ 795,593,061	\$ 1,160,158	\$ 866,603,213

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	172	\$ 15,985,387	\$ 22,900,253	\$ -	\$ 22,900,253
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 52,359,769	\$ 4,150,000	\$ 56,509,769
Operating Expenses			\$ 13,581,733	\$ 22,500,000	\$ 36,081,733
Operating Capital Outlay			\$ 87,979,189	\$ 846,980	\$ 88,826,169
Fixed Capital Outlay			\$ 598,433,257	\$ 3,974,748	\$ 602,408,005
Interagency Expenditures (Cooperative Funding)			\$ 15,612,659	\$ 14,020,000	\$ 29,632,659
Debt			\$ 30,244,625	\$ -	\$ 30,244,625
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 821,111,485	\$ 45,491,728	\$ 866,603,213

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	159	166	171	163	172	9	5.52%
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	159	166	171	163	172	9	5.52%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Land Acquisition, Restoration and Public Works
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

FY 2024-25 Budget (Adopted)				163	881,444,827	
Reductions						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					-	
Other Personal Services					-	
Contracted Services					(6,524,002)	
1		Decrease in CERP RECOVER	(2,380,000)			The decrease is due to a one-time state grant funds for RECOVER studies.
2		Decrease in Lake Okeechobee Phase II Technical Plan	(3,101,529)			The decrease is primarily due to a planned reduction in NEEPP grant funding applications for water quality projects.
3		Decrease in Lake Okeechobee Regional Phosphorus Control Project	(167,657)			The decrease in New Works is due to a one-time funding for scientific study in the Ten Mile Creek Water Preserve Area.
4		Decrease in Lake Okeechobee Watershed	(198,000)			The decrease in New Works is due to a reduction in contracted staffing support services.
5		Decrease in Long-Term Plan (LTP) Source Controls - EFA Reg Source Control Program	(179,667)			The decrease is due to reductions in expanded monitoring efforts in the C-51/L-8 Basin.
6		Decrease in USACE Monitoring	(497,149)			The decrease in New Works is due to a reduction in contracted staffing support services.
Operating Expenses					(1,888,382)	
7		Decrease in CERP Planning	(2,690)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
8		Decrease in CERP Program Management & Support	(14,500)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
9		Decrease in Dispersed Water Management	(740)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
10		Decrease in Indian River Lagoon - South	(1,734,402)			The decrease in New Works is due to decreases in one-time costs for the C-44 Reservoir operations offset by increases due to New Works for C-23 Estuary Discharge Diversion and C-23/C-24 STA.
11		Decrease in Kissimmee River Program Support	(30)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
12		Decrease in Lake Okeechobee Phase II Technical Plan	(740)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
13		Decrease in Restoration Strategies Projects	(3,290)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
14		Decrease in Lake Okeechobee IT Support	(93,480)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.

IV. PROGRAM ALLOCATIONS

FY 2024-25 Budget (Adopted)					163	881,444,827	
Reductions							
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative		
15	Decrease in Long-Term Plan (LTP) Source Controls - EFA Reg Source Control Program	(14,915)			The decrease is due to reductions in expanded monitoring efforts in the C-51/L-8 Basin.		
16	Decrease in USACE Monitoring	(23,595)			The decrease in New Works is due to reduced completion of a 3 year periphyton and vegetation monitoring at Taylor Slough periphyton and vegetation monitoring.		
Operating Capital Outlay					(35,596,500)		
17	Decrease in Lake Okeechobee Phase II Technical Plan	(35,000,000)			The decrease is due to a one-time state grant for Lower Kissimmee STA.		
18	Decrease in Lake Okeechobee Regional Phosphorus Control Project	(20,000)			The decrease in New Works is due to one-time equipment purchases in support of Lakeside Ranch STA.		
19	Decrease in USACE Monitoring	(576,500)			The decrease in New Works is due to one-time equipment purchases in support of C-44 STA, C-23/C-24 storage components, C-111 Spreader Canal, CEPP S S-355W, and Picayune Strand.		
Fixed Capital Outlay					(199,676,526)		
20	Decrease in Biscayne Bay Coastal Wetlands	(37,199,616)			The decrease is due to reduced cash flow requirements for BBCW Cutler Wetlands construction.		
21	Decrease in C-43 Basin Storage Reservoir	(77,827,837)			The decrease is due to reduced cash flow requirements for construction of Boma Flow Equalization Basin and C-43 Water Quality Treatment and Testing Test Cells, as the latter moved from construction to operations.		
22	Decrease in Caloosahatchee River & Estuary Projects	(4,456,854)			The decrease is due to a reduced cash flow requirements for construction of Boma Flow Equalization Basin and construction completion of the C-43 Water Quality Treatment and Testing Test Cells.		
23	Decrease in CERP Program Support (Not Creditable)	(37,097,596)			The decrease is due to reduced one-time state funding for Okeechobee Field Station and Clewiston Field Station relocation projects in support of CERP projects coming online.		
24	Decrease in Indian River Lagoon - South	(34,163,323)			The decrease is due to reduced cashflow requirements for C-25 Reservoir/STA and planned completion of the C-23/C-44 Estuary Discharge Diversion project, offset by increased cashflow requirement for the C-23/C-24 South Reservoir.		
25	Decrease in Taylor Creek Reservoir	(8,931,300)			The decrease is due to reduced cashflow requirement for Grassy Island FEB.		
Interagency Expenditures (Cooperative Funding)					(28,889,525)		
26	Decrease in Alternative Water Supply - District-wide	(8,000,000)			The decrease is due to a reduction in anticipated state grant funding for regional projects.		
27	Decrease in Central Everglades Planning Project	(18,149,542)			The decrease is primarily due to a reduced cashflow requirement in this expense category for EAA US-27 Bridges.		
28	Decrease in CERP Adaptive Assessment & Monitoring	(885,918)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.		

IV. PROGRAM ALLOCATIONS

FY 2024-25 Budget (Adopted)				163	881,444,827	
Reductions						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
29	Decrease in CERP RECOVER	(30,000)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
30	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(40,000)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
31	Decrease in Lake Okeechobee Regional Phosphorus Control Project	(1,500,000)			The decrease is due to a one-time application for Taylor Creek STA Innovative Technologies grant.	
32	Decrease in USACE Monitoring	(284,065)			The decrease in New Works is due to completion of a 3 year periphyton and vegetation monitoring and 2 year ecological monitoring of Southern Everglades in support of C-111 Spreader Canal.	
Debt				(25,250)		
33	Decrease in CERP Program Management & Support	(11,286)			The decrease is due to a reduction in the Certificates of Participation payment schedule as debt decreases.	
34	Decrease in LTP Acceler8 - Program Support	(13,964)			The decrease is due to a reduction in the Certificates of Participation payment schedule as debt decreases.	
Reserves				-		
TOTAL REDUCTIONS			-	(272,600,185)		

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Land Acquisition, Restoration and Public Works
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			9	445,741	
1	Increase in Total Salaries and Wages	108,657			Salaries and Wages increased with the reallocation of FTE's to support Everglades Restoration, as well as the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increases in Fiscal Year 2025-26 keeping in line with State employees.
2	Increase in Total Fringe Benefits	337,084			The increase is due to the distribution of fringe benefits for the additional FTE positions, as well as the approved FRS rate increases and FICA increases along with an increase in health insurance costs.
Other Personal Services				-	
Contracted Services				14,673,578	
3	Increase in C-43 Basin Storage Reservoir	1,673,284			The increase is due to New Works for C-43 West Basin Storage Reservoir and S-470 Pump Station during the operational testing and monitoring phase.
4	Increase in Caloosahatchee River & Estuary Projects	1,407,248			The increase is due to New Works shifting cashflow needs from construction to the testing phase for the C-43 Water Quality Treatment and Testing (WQTT) project.
5	Increase in Central Everglades Planning Project	108,446			The increase is due to New Works contracted laboratory staffing services in support of EAA A-2 STA and conveyance features coming online.
6	Increase in Biscayne Bay Coastal Wetlands	157,828			The increase is due to New Works laboratory staffing services and remote sensing mapping for Cutler Wetlands .
7	Increase in Dispersed Water Management	10,495,217			The increase is due to increased costs for service payments resulting from inflationary adjustments, and additional one-time state funding for El Maximo DWM Project.
8	Increase in Western Everglades Restoration Project	188,437			The increase in New Works is due to increases for laboratory and water quality staffing support services in support of the L-26 South Culverts.
9	Increase in Broward County Water Protection Area	14,300			The increase in New Works is for grading and exotic vegetation control at the C-11 Impoundment.
10	Increase in CERP Adaptive Assessment & Monitoring	3,748			Increase in New Works for Southern Coast wildlife surveys, which are offset by a reduction of RECOVER Northern Estuary monitoring.
11	Increase in Indian River Lagoon - South	215,273			Increase in New Works is due to the planned completion of the C-23 Estuary Discharge Diversion and C-23/C-23 STA, as well as increases for dam safety and maintenance of the C-44 Reservoir and STA.
12	Increase in Kissimmee River Restoration - Integrated Ecosystem Studies	59,513			Increase in New Works is primarily due to increased costs for vegetation management in the Kissimmee River floodplain.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
13	Increase in Picayune Strand Restoration	350,284			Increase in New Works is due to the Picayune Strand South West Protection Features as these transition to operations.
Operating Expenses				24,472,711	
14	Increase in Biscayne Bay Coastal Wetlands	529,523			The increase is due to New Works for BBCW Cutler Wetlands and L-31E during operational testing and monitoring.
15	Increase in Caloosahatchee River & Estuary Projects	87			The increase is due to New Works for laboratory supplies in support of NEEPP C-43 West Basin Storage Reservoir Water Quality Component during the testing phase.
16	Increase in C-43 Basin Storage Reservoir	4,480,747			The increase is due to New Works for C-43 West Basin Storage Reservoir and S-470 Pump Station during the operational testing and monitoring phase.
17	Increase in Central Everglades Planning Project	1,090,381			The increase is due to New Works for the EAA A-2 STA, including additional remote telemetry unit maintenance, and associated conveyance features coming online.
18	Increase in CERP Program Support (Not Creditable)	18,117,115			The increase is primarily due to one-time DEP grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs, as well incremental increases on service agreements with the USACE and USFWS to expedite project permits.
19	Increase in Lake Okeechobee Regional Phosphorus Control Project	1,182			The increase in New Works is due to increases for laboratory supplies in support of Lakeside Ranch STA.
20	Increase in Western Everglades Restoration Project	56,824			The increase is due to New Works for telemetry maintenance and lab supplies in support of the L-28 South Culverts.
21	Increase in Broward County Water Protection Area	9,500			The increase is due to New Works for C-11 Impoundment field operations.
22	Increase in CERP Adaptive Assessment & Monitoring	26,300			The increase is due to New Works for field supplies in support of monitoring at Taylor Slough.
23	Increase in Loxahatchee River Watershed Restoration Project	86,666			The increase is due to New Works for land management activities and upland restoration associated with Flow way 3.
24	Increase in Picayune Strand Restoration	74,386			The increase is due to New Works for Picayune Strand Southwest Protection Features as these transition to operations.
Operating Capital Outlay				67,679,139	
25	Increase in Western Everglades Restoration Project	9,776,289			The increase is due to increased cashflow requirements from state appropriations for the construction of the L-28 South Culverts.
26	Increase in Biscayne Bay Coastal Wetlands	3,500,000			The increase is due to increased cashflow requirements from state appropriation for BBCW Phase 2 - Biscayne Bay Southeastern Everglades Ecosystem Restoration (BBSEER).
27	Increase in Brady Ranch	6,500,000			The increase is due to increased cashflow requirements from state appropriation for Brady Ranch design.
28	Increase in Indian River Lagoon - South	564,171			The increase is due to a one-time refund and re-budget of prior year state appropriations to be re-used on the IRL South storage components.

IV. PROGRAM ALLOCATIONS

New Issues						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
29	Increase in Central Everglades Planning Project	29,984,000				The increase due to increased cashflow requirements for design of the EAA S-623 Pump Station.
30	Increase in Lake Okeechobee Watershed	282,809				The increase is due to a one-time refund and re-budget of prior year state appropriations to be re-used on the Lake Okeechobee Component A Storage Reservoir.
31	Increase in Loxahatchee River Watershed Restoration Project	17,071,870				The increase is due to increased cashflow requirements for the design of Flow-ways 1, 2, and 3.
Fixed Capital Outlay					136,870,521	
32	Increase in C-111/Modified Water Deliveries/Combined System Operating Plan (CSOP)	53,777,017				The increase is due to increased cashflow requirements from state appropriations for construction of C-111 SD S-332B/C Pump Station Replacement Project.
33	Increase in Lake Okeechobee Watershed	612,102				The increase is due to a re-budget of released retainage funds from prior year state appropriations.
34	Increase in Central Everglades Planning Project	82,481,402				The increase is due to increased cashflow requirements from state appropriations for construction of CEPP components, including CEPP New Waters Miami and North New River Canal Improvements, CEPP-North L-6 Diversion, CEPP North S-8 Modifications, CEPP South S-355W Gated Spillway, CEPP North L-5 Canal Improvements, and CEPP North Miami Canal Backfill, which are offset by decreases for EAA S-623 Pump Station, CEPP New Water Seepage Barrier, CEPP North S-360 Pump Station, and the L-4 Levee Degrade.
Interagency Expenditures (Cooperative Funding)					13,616,881	
35	Increase in Biscayne Bay Coastal Wetlands	70,983				The increase is due to New Works for Cutler Wetland baseline monitoring.
36	Increase in C-43 Basin Storage Reservoir	9,000				The increase is due to New Works for fish monitoring.
37	Increase in Caloosahatchee River & Estuary Projects	13,500,000				The increase is due to a one-time state grant for water quality improvement projects with Lehigh Acres Municipal Services Improvement District for Frank Mann Preserve.
38	Increase in Western Everglades Restoration Project	11,898				The increase is in New Works for laboratory services in support of L-28 South Culverts.
39	Increase in Regulatory Initiatives	25,000				The increase is due to support of the Florida Area Weather Network as more weather stations and sensors come online.
Debt					-	
Reserves					-	
TOTAL NEW ISSUES			9		257,758,571	
2.0 Land Acquisition, Restoration and Public Works						
Total Workforce and Tentative Budget for FY 2025-26			172	\$	866,603,213	

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Florida Legislature continues its commitment to Everglades restoration through continued appropriations for CERP, and NEEPP. Since 2019, Governor DeSantis and the Florida Legislature appropriated through DEP to the District over \$3.3 billion for restoration. The District's Fiscal Year 2025-26 Tentative Budget includes an additional \$745.5 million in new state appropriations for CERP and NEEPP to continue the momentum for Everglades 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 \$66.9 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 2025-26.

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 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 2021-22 and Fiscal Year 2023-24 are primarily due to the continued construction and inflationary increases for Dispersed Water Management public-private partnership projects service payments and increases in this expense category for CERP Caloosahatchee River West Basin Storage Reservoir construction and Western Everglades Restoration Project. The increases are offset by decreased cashflow requirements for Restoration Strategies Science Plan studies as these are being completed, NEEPP Lower Kissimmee STA Study and Design Report, CERP Lake Okeechobee Watershed Restoration Project, and CERP IRL South C-23/C-24 Storage Components as the projects move through the various phases from planning to design and construction.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to increased cashflow requirements for New Works in support of the Caloosahatchee River West Basin Storage Reservoir components, C-44 Reservoir and STA, and EAA A-2 STA as the project components transitioned from construction to operational testing and monitoring, as well as increases for vegetation management in the Kissimmee River Floodplain, and new service agreements with USACE and USFWS to expedite project permits.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, Caloosahatchee River West Basin Storage Reservoir (WBSR), Indian River Lagoon South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, 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 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 Lake Hicpochee Hydrologic Enhancements, Boma FEB, C-43 WBSR Water Quality Component, Grassy Island FEB, Brady Ranch FEB, and Lower

IV. PROGRAM ALLOCATIONS

Kissimmee STA; and STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA 1E Central Flow Way Modifications, and STA-2 Refurbishments.

Expenditure fluctuations in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased state appropriated funding and the progress from planning through design and construction of projects, including the CERP Caloosahatchee River West Basin Storage Reservoir (WBSR), Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project - C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, and C-25 Reservoir and STA, EAA A-2 STA, EAA A-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, and Clewiston Field Station relocation projects in support of CERP projects coming online; and NEEPP, including C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project and Basinger Dairy. Fluctuations across the years also reflect reduced cashflow requirements for Restoration Strategies, STA-2 Refurbishment, and 8.5 Square Mile Limited Curtain Wall as the projects neared completion.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily reflect increased cash-flow requirements for Restoration Strategies Science Plan Studies, allocation of state funding and completion of Alternative Water Supply and Water Conservation projects, increased costs for the Kissimmee Riverwoods Laboratory, and one-time cash payments to the USACE for Lake Okeechobee Component A(LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, 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 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee recruitment, retention, and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$866.6 million, a 1.7 percent (\$14.8 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$881.4 million due to:

Fixed Capital Outlay decreased 9.4 percent (\$62.8 million) due to net decreases in one-time state appropriations in this expense category for NEEPP, including C-43 Water Quality Treatment and Testing Test Cells (\$4.5 million) as the project transitions to research and operational phase, and Grassy island FEB (\$8.9 million), and CERP components, including decreases for Biscayne Bay Coastal Wetlands (\$37.2 million), Caloosahatchee River West Basin Storage Reservoir (\$77.8 million), Indian River Lagoon South (\$34.2 million), and Clewiston Field Stations relocations in support of CERP Projects coming online (\$37.1 million). The increases are offset by increases for C-111 South Dade S-332B Pump Station Replacement Project (\$53.8 million), CEPP components (\$82.5 million), and prior year state appropriations for CERP Lake Okeechobee Watershed Restoration Project (\$612,102).

Interagency Expenditures decreased 34.0 percent (\$15.3 million) primarily due to one-time state appropriations for payment to FDOT for the construction of US-27 EAA A-2 Reservoir Inflow-

IV. PROGRAM ALLOCATIONS

Outflow Canal Bridges Project (\$18.1 million), a reduction in state funding for Alternative Water Supply and Water Conservation projects (\$8.0 million), one-time state grant application for Taylor Creek STA Innovative Technology (\$1.5 million), redirection of funding to support the Critical Flood Control Infrastructure Program (\$955,918), and decreases in New Works monitoring on the C-111 Spreader Canal (\$284,065). The decreases are offset by increases due to one-time state funding for Frank Mann Preserve, a Caloosahatchee River Watershed Water Quality Project with Lehigh Acres Municipal Services Improvement District (\$13.5 million), New Works for Biscayne Bay Coastal Wetlands, Caloosahatchee River West Basin Storage Reservoir, and Western Everglades Restoration Project (\$91,881), and Florida Area Weather Network (\$25,000).

The decreases are offset by increases in the following categories:

Salaries and Benefits increased 2.0 percent (\$445,741) due to the reallocation of 9 FTE positions to this Program to support Everglades Restoration, as well as the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increases in Fiscal Year 2025-26 keeping in line with State employees, as well as the approved FRS rate increases and FICA increases, and an increase in health insurance.

Contracted Services increased 16.9 percent (\$8.1 million) primarily due to increased state funding for Dispersed Water Management PPP service contracts (\$10.5 million), net increases in New Works for CERP and NEEPP features planned to be online (\$3.3 million). These are offset by decreases due to one-time grant funding for CERP RECOVER studies (\$2.4 million), reduction in NEEPP grant funding applications for water quality projects (\$3.1 million) and decreases for expanded monitoring in the C-51/L8 Basin (\$179,667).

Operating Expenses increased 167.3 percent (\$22.6 million) due to a one-time state grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs Project (\$18.0 million), increases in New Works from state appropriations for operational testing and monitoring of CERP components, including Caloosahatchee River West Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, EAA A-2 STA, C-111 Spreader Canal, and Picayune Strand, and NEEPP C-43 Water Quality Treatment and Testing, as they transition from construction to operations (\$4.6 million), and increases on service agreements with USACE and USFWS to expedite project permits (\$117,115); which are offset by reductions due to redirection of funds to support the Critical Flood Control Infrastructure program (\$115,470).

Operating Capital Outlay increased 56.5 percent (\$32.1 million) primarily due to increased state appropriations and prior year appropriations for CERP implementation, including CEPP EAA S-623 Pump Station (\$30.0 million), Loxahatchee River Watershed Restoration Flow Ways #1, #2, and #3 (\$17.1 million), Western Everglades Restoration Project L-28 South Culverts (\$9.8 million), Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million), CERP IRL South Project components (\$564,171), Lake Okeechobee Component A Storage Reservoir (\$282,809), and NEEPP Brady Ranch (\$6.5 million). These are offset by decreases due to a one-time state grant for the Lower Kissimmee STA Project (\$35.0 million) and one-time equipment purchases for New Works in support of C-44 Reservoir and STA, C-23/C-24 storage components, Picayune Strand Restoration, CEPP South S-355W, and Lakeside Ranch STA (\$596,500).

IV. PROGRAM ALLOCATIONS

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 258-259.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$22.9 million) (172 FTEs)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above). Funding sources include state appropriations from the Fiscal Year 2025-26 Legislative Session, state grants, budgeted authority from USACE credits and retainage adjustments, and ad valorem sources.

Project Name	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
CERP C-111 S Dade - S-332B PS Replacement	\$171,350	\$0	\$54,346,161	\$0	\$0	\$0	\$54,517,511
CERP C-111 S Dade - S-332B PS Replacement	\$171,350	\$0	\$54,346,161	\$0	\$0	\$0	\$54,517,511
CERP IRL South C-25 Reservoir & STA	\$171,224	\$0	\$20,000,000	\$0	\$0	\$0	\$20,171,224
CERP IRL South C23/24 Storage Components	\$509,792	\$1,089,403	\$77,936,677	\$14,100	\$564,171	\$3,111,518	\$83,225,661
CERP Indian River Lagoon South	\$681,016	\$1,089,403	\$97,936,677	\$14,100	\$564,171	\$3,111,518	\$103,396,885
CERP Caloosahatchee River West Basin Storage Reservoir	\$718,282	\$2,279,784	\$83,128,826	\$9,000	\$0	\$5,144,990	\$91,280,882
CERP Caloosahatchee River West Basin Storage Reservoir	\$718,282	\$2,279,784	\$83,128,826	\$9,000	\$0	\$5,144,990	\$91,280,882
CERP Biscayne Bay Coastal Wetlands Ph 2	\$313,442	\$0	\$0	\$0	\$3,500,000	\$0	\$3,813,442
CERP BBCV/Ph1 Const Deer/L31/Cutler-S-701	\$216,658	\$135,378	\$2,900,384	\$79,300	\$0	\$585,262	\$3,916,982
CERP Biscayne Bay Coastal Wetlands	\$530,100	\$135,378	\$2,900,384	\$79,300	\$3,500,000	\$585,262	\$7,730,424
CEPP South S-355W Gated Spillway	\$56,399	\$0	\$15,000,000	\$0	\$0	\$0	\$15,056,399
CEPP / CEPP South	\$56,399	\$0	\$15,000,000	\$0	\$0	\$0	\$15,056,399
CEPP North S-8A Gated Culvert & Canal	\$203,970	\$0	\$58,515,000	\$0	\$0	\$0	\$58,718,970
CEPP North L-5 Canal Improvement	\$124,048	\$5,500	\$47,200,000	\$0	\$0	\$0	\$47,329,548
CEPP North S-630 Pump Station & L-4 Levee	\$114,845	\$0	\$25,140,000	\$0	\$0	\$0	\$25,254,845
CEPP North S-620 Gated Culvert	\$149,099	\$0	\$15,592,688	\$0	\$0	\$1,125	\$15,742,912
CEPP North Miami Canal Backfill	\$68,052	\$0	\$5,932,312	\$0	\$0	\$0	\$6,000,364
CEPP / CEPP North	\$660,014	\$5,500	\$152,380,000	\$0	\$0	\$1,125	\$153,046,639
CEPP EAA Miami & NNR Canal Conveyance	\$326,240	\$7,125	\$113,389,363	\$477,000	\$0	\$57,500	\$114,257,228
CEPP EAA S-623 Pump Station & Tower	\$149,425	\$0	\$0	\$0	\$30,000,000	\$0	\$30,149,425
CEPP EAA STA-A-2 G-372 Pump Station	\$238,053	\$793,064	\$2,700,000	\$23,898	\$0	\$2,185,395	\$5,940,410
CEPP / CEPP EAA	\$713,718	\$800,189	\$116,089,363	\$500,898	\$30,000,000	\$2,242,895	\$150,347,063
CERP LRMRP Flow-Way 1	\$36,801	\$0	\$0	\$0	\$1,138,950	\$0	\$1,175,751
CERP LRMRP Flow-Way 2 C-18W Reservoir	\$141,403	\$0	\$0	\$0	\$9,065,178	\$0	\$9,206,581
CERP LRMRP Flow-Way 3	\$165,523	\$0	\$0	\$0	\$9,085,872	\$86,666	\$9,338,061
CERP Loxahatchee River Everglades Restoration	\$343,727	\$0	\$0	\$0	\$19,290,000	\$86,666	\$19,720,393
CERP WERP Loop/11ml/US41	\$54,169	\$0	\$0	\$0	\$5,945,012	\$26,726	\$6,025,907
CERP WERP L-28 South Culverts	\$60,650	\$188,437	\$0	\$11,898	\$19,831,277	\$30,098	\$20,122,360
CERP Western Everglades Restoration Project	\$114,819	\$188,437	\$0	\$11,898	\$25,776,289	\$56,824	\$26,148,267
CERP Lake Okeechobee WRP	\$355,281	\$0	\$50,612,102	\$0	\$0	\$0	\$50,967,383
WQ Improvements - Everglades Restoration	\$355,281	\$0	\$50,612,102	\$0	\$0	\$0	\$50,967,383
NEEPP Boma FEB	\$195,607	\$0	\$20,943,146	\$0	\$0	\$0	\$21,138,753
NEEPP Grassy Island FEB	\$34,069	\$0	\$5,708,700	\$0	\$0	\$0	\$5,742,769
NEEPP Brady Ranch FEB	\$121,879	\$0	\$0	\$0	\$6,500,000	\$0	\$6,621,879
Northern Everglades & Estuary Protection	\$351,555	\$0	\$26,651,846	\$0	\$6,500,000	\$0	\$33,503,401
CFP/DEP - Alternative Water Supply	\$127,480	\$0	\$0	\$14,000,000	\$0	\$0	\$14,127,480
Alternative Water Supply	\$127,480	\$0	\$0	\$14,000,000	\$0	\$0	\$14,127,480
S-333 Maint Dredging and Low-Sill Weirs	\$19,330	\$0	\$0	\$0	\$0	\$18,000,000	\$18,019,330
S-333 Maintenance Dredging and Low Sill Weirs	\$19,330	\$0	\$0	\$0	\$0	\$18,000,000	\$18,019,330
Grand Total	\$4,843,071	\$4,498,691	\$599,045,359	\$14,615,196	\$85,630,460	\$29,229,280	\$737,862,057

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

- Projects in Major Projects of this program are listed in activities 2.2 Water Source Development (\$14.1 million) and 2.3 Surface Water Projects (\$723.7 million)
- Contracted Services:
 - o NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$44.0 million)
 - o NEEPP Water Quality and Innovative Technologies State Grants (\$4.0 million)

IV. PROGRAM ALLOCATIONS

- o NEEPP New Works for Lakeside Ranch STA and the research and testing phase of the C-43 Water Quality Treatment and Testing Project (\$1.5 million)
- o Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$855,000)
- o CERP New Works, including monitoring and compliance assessment post-construction of project components for IRL South, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Area C-11 Impoundment, C-111 Spreader Canal, and Picayune Strand Restoration (\$775,116)
- o CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys and CEPP Adaptive Management (\$290,000)
- o NEEPP Planning and one-time funding supporting potential new projects within the Lake Okeechobee Watershed (\$210,660)
- o Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
- o CERP Program Support, including data management, and interagency modeling (\$172,000)
- Fixed Capital Outlay:
 - o CERP Program Support and future land acquisition (\$3.4 million)
- Operating Expenses:
 - o CERP Indirect Support (\$4.5 million)
 - o Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.0 million)
 - o CERP Permit Review Services (\$517,115)
 - o CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for IRL South, Broward County WPA C-11 Impoundment, C-111 Spreader Canal, and Picayune Strand Restoration (\$354,577)
 - o Kissimmee River Restoration – Hydrologic Monitoring, Restoration Evaluation Program, and Monitoring and Assessment (\$155,875)
 - o CERP – RECOVER and Monitoring & Assessment Plan activities (\$100,100)
 - o Northern STAs operations and compliance assessment, monitoring, and scientific support (\$56,098)
- Operating Capital Outlay:
 - o NEEPP Planning (\$2.8 million)
 - o Lake Okeechobee Component A Restoration (\$282,809)
 - o CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)
- Interagency Expenditures:
 - o Frank Mann Preserve, a Caloosahatchee River Watershed Water Quality Project with Lehigh Acres Municipal Services Improvement District (\$13.5 million)

IV. PROGRAM ALLOCATIONS

- o CERP Monitoring and Adaptive Assessment Plan activities (\$375,749)
- o Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$375,056)
- o CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
- o CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$233,000)
- o 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 (\$123,555)
- o Florida Automated Weather Network (FAWN) (\$100,000)
- Debt:
 - o Debt service payment (\$30.2 million)

Items funded with fund balance include Lake Okeechobee Component A Reservoir (\$282,809), IRL South C-23/C-24 Storage Components (\$564,171), Loxahatchee Impoundment and Landscape Assessment (\$20,000), CERP Program Support and future land acquisition (\$2.4 million), and a portion of debt service payments (\$312,154).

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.1 - Land Acquisition

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.2 - Water Source Development

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 413,643	\$ 454,798	\$ 411,645	\$ 391,452	\$ 418,017	\$ 26,565	6.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 499,120	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,197	\$ 1,470	\$ 666	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,998,203	\$ 6,059,695	\$ 8,344,930	\$ 22,000,000	\$ 14,000,000	\$ (8,000,000)	-36.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,912,163	\$ 6,515,963	\$ 8,757,242	\$ 22,397,479	\$ 14,424,044	\$ (7,973,435)	-35.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 424,044	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ 14,424,044

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 418,017	\$ -	\$ 418,017
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 14,000,000	\$ 14,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 424,044	\$ 14,000,000	\$ 14,424,044

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 \$66.9 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 2025-26.

Expenditure decreases in Contracted Services and increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of state funding across the expenditure categories and completion of Alternative Water Supply projects.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$14.4 million, a 35.6 percent (\$8.0 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$22.4 million. The decrease is primarily in Interagency Expenditures reflecting a decrease in state funding for Alternative Water Supply projects.

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

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
CFF/DEP - Alternative Water Supply	\$ 127,480	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -	\$ 14,127,480
Grand Total	\$ 127,480	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -	\$ 14,127,480

Major Budget Items not found in the Appendix C Project Table are provided by Budget Category below:

- Salaries and Benefits (\$418,017)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.2.1 Water Resource Development Projects

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 387,031	\$ 422,988	\$ 378,601	\$ 269,209	\$ 288,741	\$ 19,532	7.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,197	\$ 1,470	\$ 666	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 388,228	\$ 424,458	\$ 379,267	\$ 275,236	\$ 294,768	\$ 19,532	7.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 294,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,768

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 288,741	\$ -	\$ 288,741
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	\$ 294,768	\$ -	\$ 294,768

IV. PROGRAM ALLOCATIONS

Changes and Trends

There are no significant changes in this sub-activity.

Expenditure fluctuations in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the net impact of shifting staffing requirements to support plan updates, cost-of-living increases, and increased costs of FRS contributions and employer's share of FICA Taxes.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the relative cost of travel, conference, licenses, and memberships consistent with shifting staffing requirements. The Fiscal Year 2024-25 Adopted Budget reflects a recurring budget amount since Fiscal Year 2021-22, which has been underutilized in prior fiscal years.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$294,768, a 7.1 percent (\$19,532) increase from the Fiscal Year 2024-25 Adopted Budget of \$275,236. The increase is in Salaries and Benefits reflecting the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increases in Fiscal Year 2025-26 keeping in line with State employees, increases in the District's contribution to FRS, employer's share of FICA taxes, and health insurance.

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

- Salaries and Benefits (\$288,741)

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), F.S.

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.2.2 Water Supply Development Assistance

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 26,612	\$ 31,810	\$ 33,045	\$ 122,243	\$ 129,276	\$ 7,033	5.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 499,120	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,998,203	\$ 6,059,695	\$ 8,344,930	\$ 22,000,000	\$ 14,000,000	\$ (8,000,000)	-36.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,523,935	\$ 6,091,505	\$ 8,377,975	\$ 22,122,243	\$ 14,129,276	\$ (7,992,967)	-36.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 129,276	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ 14,129,276

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 129,276	\$ -	\$ 129,276
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 14,000,000	\$ 14,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 129,276	\$ 14,000,000	\$ 14,129,276

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 \$67.0 million to the District through

IV. PROGRAM ALLOCATIONS

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 2025-26. (See VIII. Appendix D Alternative Water Supply Funding for more detail).

Expenditure decreases in Contracted Services and increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of state funding across the expenditure categories and completion of Alternative Water Supply projects.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$14.1 million, a 36.1 percent (\$8.0 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$22.1 million. The decrease is primarily in Interagency Expenditures reflecting a reduction in state funding for Alternative Water Supply projects.

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

Salaries and Benefits (\$129,276)

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

Project Name	Other		Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
	Salaries and Benefits	Personnel Services						
CFP/DEP - Alternative Water Supply	\$ 127,480	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -	\$ 14,127,480
Grand Total	\$ 127,480	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -	\$ 14,127,480

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.2.3 Other Water Source Development Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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 flood plain by backfilling a portion of the C-38 flood control canal and restoring the natural river channel and flood plain. The 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 258-269.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.3 - Surface Water Projects

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 14,733,530	\$ 16,830,820	\$ 17,914,218	\$ 20,683,168	\$ 21,107,291	\$ 424,123	2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 37,968,617	\$ 45,423,889	\$ 49,324,878	\$ 48,171,481	\$ 56,321,057	\$ 8,149,576	16.9%
Operating Expenses	\$ 7,107,676	\$ 8,166,520	\$ 9,321,942	\$ 12,372,928	\$ 35,050,737	\$ 22,677,809	183.3%
Operating Capital Outlay	\$ 31,056,613	\$ 42,272,972	\$ 37,326,480	\$ 56,743,530	\$ 88,826,169	\$ 32,082,639	56.5%
Fixed Capital Outlay	\$ 459,963,526	\$ 454,856,299	\$ 525,953,021	\$ 665,214,010	\$ 602,408,005	\$ (62,806,005)	-9.4%
Interagency Expenditures (Cooperative Funding)	\$ 3,276,588	\$ 4,588,850	\$ 8,144,148	\$ 22,830,303	\$ 15,532,659	\$ (7,297,644)	-32.0%
Debt	\$ 32,963,730	\$ 31,249,748	\$ 30,265,125	\$ 30,269,875	\$ 30,244,625	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 587,070,280	\$ 603,389,098	\$ 678,249,812	\$ 856,285,295	\$ 849,490,543	\$ (6,794,752)	-0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 63,195,544	\$ 3,541,780	\$ -	\$ -	\$ 781,593,061	\$ 1,160,158	\$ 849,490,543

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 21,107,291	\$ -	\$ 21,107,291
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 52,171,057	\$ 4,150,000	\$ 56,321,057
Operating Expenses	\$ 12,550,737	\$ 22,500,000	\$ 35,050,737
Operating Capital Outlay	\$ 87,979,189	\$ 846,980	\$ 88,826,169
Fixed Capital Outlay	\$ 598,433,257	\$ 3,974,748	\$ 602,408,005
Interagency Expenditures (Cooperative Funding)	\$ 15,512,659	\$ 20,000	\$ 15,532,659
Debt	\$ 30,244,625	\$ -	\$ 30,244,625
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 817,998,815	\$ 31,491,728	\$ 849,490,543

Changes and Trends

The Florida Legislature continues its commitment to Everglades restoration through continued appropriations for CERP, and NEEPP. Since 2019, Governor DeSantis and the Florida Legislature appropriated through DEP to the District over \$3.3 billion for restoration. The District's Fiscal Year 2025-26 Tentative Budget includes an additional \$745.5 million in state appropriations for CERP and NEEPP to continue the momentum for Everglades restoration.

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 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 2021-22 and Fiscal Year 2023-24 are primarily due to the continued construction and inflationary increases for Dispersed Water Management public-private partnership projects service payments and increases in this expense category for CERP Caloosahatchee River West Basin Storage Reservoir construction and Western Everglades Restoration Project. The increases are offset by decreased cashflow requirements for Restoration Strategies Science Plan studies as these are being completed, NEEPP Lower Kissimmee STA Study and Design Report, CERP Lake Okeechobee Watershed Restoration Project, and CERP IRL South C-23/C-24 Storage Components as the projects move through the various phases from planning to design and construction.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to increased cashflow requirements for New Works in support of Caloosahatchee River West Basin Storage Reservoir components, C-44 Reservoir and STA, and EAA A-2 STA as the project components transitioned from construction to operational

IV. PROGRAM ALLOCATIONS

testing and monitoring, as well as increases for vegetation management in the Kissimmee River Floodplain, and new service agreements with USACE and USFWS to expedite project permits.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, Caloosahatchee River West Basin Storage Reservoir, Indian River Lagoon South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, 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 the Clewiston Field Station relocation 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 Lake Hicpochee Hydrologic Enhancements, Boma FEB, C-43 WBSR Water Quality Component, Grassy Island FEB, Brady Ranch FEB, and Lower Kissimmee STA; and STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA 1E Central Flow Way Modifications, and STA-2 Refurbishments.

Expenditure fluctuations in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased state appropriated funding and the progress from planning through design and construction of projects, including the CERP Caloosahatchee River West Basin Storage Reservoir, Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project - C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, and C-25 Reservoir and STA, EAAA-2 STA, EAAA-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, and the Clewiston Field Station relocation project in support of CERP projects coming online; and NEEPP, including C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project and Basinger Dairy. Fluctuations across the years also reflect reduced cashflow requirements for Restoration Strategies, STA-2 Refurbishment, and 8.5 Square Mile Limited Curtain Wall as the projects neared completion.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily reflect increased cash-flow requirements for Restoration Strategies Science Plan Studies, increased costs for the Kissimmee Riverwoods Laboratory, and one-time cash payments to the USACE for Lake Okeechobee Component A (LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, 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 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee recruitment, retention, and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$849.5 million, a 0.8 percent (\$6.8 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$856.3 million primarily due to:

Fixed Capital Outlay decreased 9.4 percent (\$62.8 million) due to net decreases in one-time state appropriations in this expense category for NEEPP, including C-43 Water Quality Treatment and Testing Test Cells (\$4.5 million) as the project transitions to research and operational phase, and Grassy island FEB (\$8.9 million), and CERP components, including decreases for Biscayne Bay Coastal Wetlands (\$37.2 million), Caloosahatchee River West Basin Storage Reservoir (\$77.8 million), Indian River Lagoon South (\$34.2 million), and the Clewiston Field Stations relocation in support of CERP Projects coming online (\$37.1 million). The increases are offset by increases for C-111 South Dade S-332B Pump Station Replacement Project (\$53.8 million), CEPP components (\$82.5 million), and prior year state appropriations for CERP Lake Okeechobee Watershed Restoration Project (\$612,102).

Interagency Expenditures decreased 32.0 percent (\$7.3 million) primarily due to one-time state appropriations for payment to FDOT for the construction of US-27 EAAA-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.1 million), one-time state grant application for Taylor Creek STA Innovative Technology (\$1.5 million), redirection of funding to support the Critical Flood Control Infrastructure Program (\$955,918), and decreases in New Works monitoring on the C-111 Spreader Canal (\$284,065). The decreases are offset by one-time state funding for Frank Mann Preserve, a Caloosahatchee River Watershed Water Quality Project with Lehigh Acres Municipal Services Improvement District (\$13.5 million), and increases in New Works for Biscayne Bay Coastal Wetlands, Caloosahatchee River West Basin Storage Reservoir, and Western Everglades Restoration Project (\$91,881).

The decreases are offset by increases in the following categories:

Salaries and Benefits increased 2.1 percent (\$424,123) due to the reallocation of 9 FTE positions to support Everglades restoration, as well as the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increases in Fiscal Year 2025-26 keeping in line with State employees, as well as the approved FRS rate increases and FICA increases, and an increase in health insurance.

Contracted Services increased 16.9 percent (\$8.1 million) primarily due to increased state funding for Dispersed Water Management PPP service contracts (\$10.5 million), net increases in New Works for CERP and NEEPP features planned to be online (\$3.3 million). These are offset by decreases due to one-time grant funding for CERP RECOVER studies (\$2.4 million), reduction in NEEPP grant funding applications for water quality projects (\$3.1 million) and decreases for expanded monitoring in the C-51/L8 Basin (\$179,667).

Operating Expenses increased 183.3 percent (\$22.7 million) due to a one-time state grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs Project (\$18.0 million), increases in New Works from state appropriations for operational testing and monitoring of CERP components, including Caloosahatchee River West Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, EAAA-2 STA, C-111 Spreader Canal, and Picayune Strand, and NEEPP C-43 Water Quality Treatment and Testing, as they transition from construction to operations (\$4.6 million), and increases on service agreements with USACE and USFWS to expedite project permits (\$117,115); which are offset by reductions

IV. PROGRAM ALLOCATIONS

due to redirection of funds to support the Critical Flood Control Infrastructure program (\$115,470).

Operating Capital Outlay increased 56.5 percent (\$32.1 million) primarily due to increased state appropriations and prior year appropriations for CERP implementation, including CEPP EAA S-623 Pump Station (\$30.0 million), Loxahatchee River Watershed Restoration Flow Ways #1, #2, and #3 (\$17.1 million), Western Everglades Restoration Project L-28 South Culverts (\$9.8 million), Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million), CERP IRL South Project components (\$564,171), Lake Okeechobee Component A Storage Reservoir (\$282,809), and NEEPP Brady Ranch (\$6.5 million). These are offset by decreases due to a one-time state grant for the Lower Kissimmee STA Project (\$35.0 million) and one-time equipment purchases for New Works in support of Caloosahatchee River West Basin Storage Reservoir, C-23/C-24 storage components, Picayune Strand Restoration, CEPP South S-355W, and Lakeside Ranch STA (\$596,500).

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$21.1 million)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above). Funding sources include state appropriations from the Fiscal Year 2025-26 Legislative Session, state grants, budgeted authority from USACE credits and retainage adjustments, and ad valorem sources.

Project Name	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
CERP C-111 S Dade - S-332B PS Replacement	\$171,350	\$0	\$54,346,161	\$0	\$0	\$0	\$54,517,511
CERP C-111 S Dade - S-332B PS Replacement	\$171,350	\$0	\$54,346,161	\$0	\$0	\$0	\$54,517,511
CERP IRL South C-25 Reservoir & STA	\$171,224	\$0	\$20,000,000	\$0	\$0	\$0	\$20,171,224
CERP IRL South C23/24 Storage Components	\$509,792	\$1,089,403	\$77,936,677	\$14,100	\$564,171	\$3,111,518	\$83,225,661
CERP Indian River Lagoon South	\$681,016	\$1,089,403	\$97,936,677	\$14,100	\$564,171	\$3,111,518	\$103,396,885
CERP Caloosahatchee River West Basin Storage Reservoir	\$718,282	\$2,279,784	\$83,128,826	\$9,000	\$0	\$5,144,990	\$91,280,882
CERP Caloosahatchee River West Basin Storage Reservoir	\$718,282	\$2,279,784	\$83,128,826	\$9,000	\$0	\$5,144,990	\$91,280,882
CERP Biscayne Bay Coastal Wetlands Ph 2	\$313,442	\$0	\$0	\$0	\$3,500,000	\$0	\$3,813,442
CERP BBCV/Ph1 Const Deer/L31/Cutler-S-701	\$216,658	\$135,378	\$2,900,384	\$79,300	\$0	\$585,262	\$3,916,982
CERP Biscayne Bay Coastal Wetlands	\$530,100	\$135,378	\$2,900,384	\$79,300	\$3,500,000	\$585,262	\$7,730,424
CEPP South S-355W Gated Spillway	\$56,399	\$0	\$15,000,000	\$0	\$0	\$0	\$15,056,399
CEPP / CEPP South	\$56,399	\$0	\$15,000,000	\$0	\$0	\$0	\$15,056,399
CEPP North S-8A Gated Culvert & Canal	\$203,970	\$0	\$58,515,000	\$0	\$0	\$0	\$58,718,970
CEPP North L-5 Canal Improvement	\$124,048	\$5,500	\$47,200,000	\$0	\$0	\$0	\$47,329,548
CEPP North S-630 Pump Station & L-4 Levee	\$114,845	\$0	\$25,140,000	\$0	\$0	\$0	\$25,254,845
CEPP North S-620 Gated Culvert	\$149,099	\$0	\$15,592,688	\$0	\$0	\$1,125	\$15,742,912
CEPP North Miami Canal Backfill	\$68,052	\$0	\$5,932,312	\$0	\$0	\$0	\$6,000,364
CEPP / CEPP North	\$660,014	\$5,500	\$152,380,000	\$0	\$0	\$1,125	\$153,046,639
CEPP EAA Miami & NNR Canal Conveyance	\$326,240	\$7,125	\$113,389,363	\$477,000	\$0	\$57,500	\$114,257,228
CEPP EAA S-623 Pump Station & Tower	\$149,425	\$0	\$0	\$0	\$30,000,000	\$0	\$30,149,425
CEPP EAA STAA-2 G-372 Pump Station	\$238,053	\$793,064	\$2,700,000	\$23,898	\$0	\$2,185,395	\$5,940,410
CEPP / CEPP EAA	\$713,718	\$800,189	\$116,089,363	\$500,898	\$30,000,000	\$2,242,895	\$150,347,063
CERP LRWRP Flow-Way 1	\$36,801	\$0	\$0	\$0	\$1,138,950	\$0	\$1,175,751
CERP LRWRP Flow-Way 2 C-18W Reservoir	\$141,403	\$0	\$0	\$0	\$9,065,178	\$0	\$9,206,581
CERP LRWRP Flow-Way 3	\$165,523	\$0	\$0	\$0	\$9,085,872	\$86,666	\$9,338,061
CERP Loxahatchee River Everglades Restoration	\$343,727	\$0	\$0	\$0	\$19,290,000	\$86,666	\$19,720,393
CERP WERP Loop/11ml/US41	\$54,169	\$0	\$0	\$0	\$5,945,012	\$26,726	\$6,025,907
CERP WERP L-28 South Culverts	\$60,650	\$188,437	\$0	\$11,898	\$19,831,277	\$30,098	\$20,122,360
CERP Western Everglades Restoration Project	\$114,819	\$188,437	\$0	\$11,898	\$25,776,289	\$56,824	\$26,148,267
CERP Lake Okeechobee WRP	\$355,281	\$0	\$50,612,102	\$0	\$0	\$0	\$50,967,383
WQ Improvements - Everglades Restoration	\$355,281	\$0	\$50,612,102	\$0	\$0	\$0	\$50,967,383
NEEPP Boma FEB	\$195,607	\$0	\$20,943,146	\$0	\$0	\$0	\$21,138,753
NEEPP Grassy Island FEB	\$34,069	\$0	\$5,708,700	\$0	\$0	\$0	\$5,742,769
NEEPP Brady Ranch FEB	\$121,879	\$0	\$0	\$0	\$6,500,000	\$0	\$6,621,879
Northern Everglades & Estuary Protection	\$351,555	\$0	\$26,651,846	\$0	\$6,500,000	\$0	\$33,503,401
S-333 Maint Dredging and Low-Sill Weirs	\$19,330	\$0	\$0	\$0	\$0	\$18,000,000	\$18,019,330
S-333 Maintenance Dredging and Low Sill Weirs	\$19,330	\$0	\$0	\$0	\$0	\$18,000,000	\$18,019,330
Grand Total	\$4,715,591	\$4,498,691	\$599,045,359	\$615,196	\$85,630,460	\$29,229,280	\$723,734,577

IV. PROGRAM ALLOCATIONS

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

- Contracted Services:
 - o NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$44.0 million)
 - o NEEPP Water Quality and Innovative Technologies State Grants (\$4.0 million)
 - o NEEPP New Works for Lakeside Ranch STA and the research and testing phase of the C-43 Water Quality Treatment and Testing Project (\$1.5 million)
 - o Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$855,000)
 - o CERP New Works, including monitoring and compliance assessment post-construction of project components for IRL South, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Area C-11 Impoundment, C-111 Spreader Canal, and Picayune Strand Restoration (\$775,116)
 - o CERP Monitoring and Adaptive Assessment Plan monitoring for Southern Coast downstream impacts and wildlife surveys and CEPP Adaptive Management (\$290,000)
 - o NEEPP Planning and one-time funding supporting potential new projects within the Lake Okeechobee Watershed (\$210,660)
 - o Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
 - o CERP Program Support, including data management, and interagency modeling (\$172,000)
- Fixed Capital Outlay:
 - o CERP Program Support and future land acquisition (\$3.4 million)
- Operating Expenses:
 - o CERP Indirect Support (\$4.5 million)
 - o CERP Permit Review Services (\$517,115)
 - o CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for IRL South, Biscayne Bay Coastal Wetlands, Broward County WPA C-11 Impoundment, C-111 Spreader Canal, and Picayune Strand Restoration (\$354,577)
 - o Kissimmee River Restoration – Hydrologic Monitoring, Restoration Evaluation Program, and Monitoring and Assessment (\$155,875)
 - o CERP – RECOVER and Monitoring & Assessment Plan activities (\$100,100)
 - o Northern STAs operations and compliance assessment, monitoring, and scientific support (\$56,098)
- Operating Capital Outlay:
 - o NEEPP Planning (\$2.8 million)
 - o Lake Okeechobee Component A Restoration (\$282,809)
 - o CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)

IV. PROGRAM ALLOCATIONS

- Interagency Expenditures:
 - o Frank Mann Preserve, a Caloosahatchee River Watershed Water Quality Project with Lehigh Acres Municipal Services Improvement District (\$13.5 million)
 - o CERP Monitoring and Adaptive Assessment Plan activities (\$375,749)
 - o Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$375,056)
 - o CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
 - o CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$233,000)
 - o CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, CEPP South L-67A and L-67D, C-111 Spreader Canal, and Picayune Strand Restoration (\$123,555)
- Debt:
 - o Debt service payment (\$30.2 million)

Items funded with fund balance include Lake Okeechobee Component A Reservoir (\$282,809), IRL South C-23/C-24 Storage Components (\$564,171), Loxahatchee Impoundment and Landscape Assessment (\$20,000), CERP Program Support and future land acquisition (\$2.4 million), and a portion of debt service payments (\$312,154).

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.4 - Other Cooperative Projects

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 219,701	\$ 226,234	\$ 258,417	\$ 321,523	\$ 328,435	\$ 6,912	2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 215,000	\$ -	\$ 184,000	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 606	\$ 2,534	\$ 986	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 578,088	\$ 512,263	\$ 383,881	\$ 75,000	\$ 100,000	\$ 25,000	33.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,013,395	\$ 741,030	\$ 827,284	\$ 396,523	\$ 428,435	\$ 31,912	8.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 428,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428,435

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 328,435	\$ -	\$ 328,435
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ -	\$ 100,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 428,435	\$ -	\$ 428,435

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 2025-26. Funding for these projects is shown in section 2.2.2.

IV. PROGRAM ALLOCATIONS

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the impact 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 Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 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 fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to staff business travel for water supply development and staff participation in water resources conferences.

Budget increases in Salaries and Benefits between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impact of 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 2023-24 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 2025-26 Tentative Budget is \$428,435, an 8.0 percent (\$31,912) increase from the Fiscal Year 2024-25 Adopted Budget of \$396,523. The increase is in Interagency Expenditures (\$25,000) for the Florida Area Weather Network as more weather stations and sensors come online, and in Salaries and Benefits (\$6,912) reflecting the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increases in Fiscal Year 2025-26 keeping in line with State employees, as well as the approved FRS rate increases and FICA increases, and an increase in health insurance.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$328,435)
- Interagency Expenditures (Cooperative Funding):
 - o Florida Automated Weather Network (FAWN) (\$100,000)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.6 - Other Acquisition and Restoration Activities

Fiscal Year 2025-26

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

2.7 - Technology and Information Services

Fiscal Year 2025-26

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,060,651	\$ 1,082,316	\$ 1,063,582	\$ 1,058,369	\$ 1,046,510	\$ (11,859)	-1.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 323,835	\$ 1,042,151	\$ 110,911	\$ 188,712	\$ 188,712	\$ -	0.0%
Operating Expenses	\$ 533,729	\$ 548,581	\$ 611,944	\$ 1,118,449	\$ 1,024,969	\$ (93,480)	-8.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,918,215	\$ 2,673,047	\$ 1,786,437	\$ 2,365,530	\$ 2,260,191	\$ (105,339)	-4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,260,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,260,191

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,046,510	\$ -	\$ 1,046,510
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 188,712	\$ -	\$ 188,712
Operating Expenses	\$ 1,024,969	\$ -	\$ 1,024,969
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,260,191	\$ -	\$ 2,260,191

Changes and Trends

The increase and decrease in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to an increase in application development services for Enterprise Software which were completed in Fiscal Year 2022-23. The increase in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to increases in IT software and software maintenance. Budget increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increases in IT software maintenance due to contractual increases and increases in software programs utilized.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$2.3 million, a 4.5 percent (\$105,339) decrease from the Fiscal Year 2024-25 Adopted Budget of \$2.4 million. The decrease is due to an 8.4 percent (\$93,480) decrease in Operating Expenses due to a reduction in IT software maintenance as funds were redirected to the Critical Flood Control Infrastructure program. There is also a decrease in Salaries and Benefits of 1.1 percent (\$11,859) reflecting a decrease in salaries in this activity that was partially offset by the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in the District's contribution to FRS, employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$1.0 million)
- Contracted Services:
 - o Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
- Operating Expenses:
 - o Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.0 million)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 3.0 Operation and Maintenance of Works and Lands

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

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 (STA) 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 74,062,831	\$ 79,354,742	\$ 87,063,811	\$ 98,555,254	\$ 97,624,753	\$ (930,501)	-0.9%
Other Personal Services	\$ 2,860	\$ -	\$ 2,395	\$ -	\$ -	\$ -	-
Contracted Services	\$ 16,956,967	\$ 14,354,287	\$ 10,939,412	\$ 40,958,868	\$ 14,089,577	\$ (26,869,291)	-65.6%
Operating Expenses	\$ 81,758,690	\$ 105,076,845	\$ 102,070,093	\$ 155,209,328	\$ 121,190,426	\$ (34,018,902)	-21.9%
Operating Capital Outlay	\$ 12,877,229	\$ 16,458,418	\$ 21,583,004	\$ 20,644,603	\$ 14,164,333	\$ (6,480,270)	-31.4%
Fixed Capital Outlay	\$ 40,042,187	\$ 38,154,685	\$ 40,682,468	\$ 246,889,310	\$ 122,406,832	\$ (124,482,478)	-50.4%
Interagency Expenditures (Cooperative Funding)	\$ 291,629	\$ 615,559	\$ 1,379,595	\$ 2,173,245	\$ 956,145	\$ (1,217,100)	-56.0%
Debt	\$ 332,029	\$ 374,498	\$ 467,061	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 226,324,422	\$ 254,389,035	\$ 264,187,839	\$ 623,411,130	\$ 429,412,588	\$ (193,998,542)	-31.1%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 94,831,707	\$ 654,551	\$ -	\$ -	\$ 43,272	\$ 2,095,223	\$ 97,624,753
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 13,455,752	\$ 300,000	\$ -	\$ -	\$ 109,272	\$ 224,553	\$ 14,089,577
Operating Expenses	\$ 89,738,330	\$ 8,692,191	\$ -	\$ 23,630	\$ 10,924,728	\$ 11,811,547	\$ 121,190,426
Operating Capital Outlay	\$ 9,433,194	\$ 4,731,139	\$ -	\$ -	\$ -	\$ -	\$ 14,164,333
Fixed Capital Outlay	\$ 72,756,337	\$ 11,319,963	\$ -	\$ -	\$ 38,330,532	\$ -	\$ 122,406,832
Interagency Expenditures (Cooperative Funding)	\$ 956,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956,145
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 281,171,465	\$ 84,678,366	\$ -	\$ 23,630	\$ 49,407,804	\$ 14,131,323	\$ 429,412,588

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	799	\$ 60,950,797	\$ 97,624,753	\$ -	\$ 97,624,753
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 13,732,257	\$ 357,320	\$ 14,089,577
Operating Expenses			\$ 95,473,613	\$ 25,716,813	\$ 121,190,426
Operating Capital Outlay			\$ 12,328,924	\$ 1,835,409	\$ 14,164,333
Fixed Capital Outlay			\$ 92,656,819	\$ 29,750,013	\$ 122,406,832
Interagency Expenditures (Cooperative Funding)			\$ 956,145	\$ -	\$ 956,145
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 312,772,511	\$ 116,640,077	\$ 429,412,588

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	756	754	786	823	799	(24)	-2.92%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	756	754	786	823	799	(24)	-2.92%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 3.0 Operation and Maintenance of Lands and Works
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

FY 2024-25 Budget (Adopted)				823	623,411,130	
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits			(24)		(930,501)	
1	Decrease in Total Salaries and Wages	(638,195)				The decrease in Salaries and Wages is due to the reallocation of staff to support Everglades Restoration projects and cuts of vacant FTE positions netted against the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increase in Fiscal Year 2025-26 keeping in line with State employees.
2	Decrease in Total Fringe Benefits	(292,306)				The decrease in Fringe Benefits reflects the net impacts from the actual distribution of the benefits associated with the implementation of the cost-of-living adjustments and attrition, offset by the approved FRS rate increases and FICA increases along with an increase in health insurance costs.
Other Personal Services					-	
Contracted Services					(27,878,341)	
3	Decrease in Canal/Levee Maintenance	(450,000)				The decrease is due to a reduction in funding supporting the dredge program for redirection to the Critical Flood Control Infrastructure program.
4	Decrease in Capital Works Projects	(500,000)				The decrease is due to a one-time funding to start the C-51 WCA Structure.
5	Decrease in Communication and Control	(230,000)				The decrease is due to a reduction of funding supporting the tower repair program for redirection to the Critical Flood Control Infrastructure program.
6	Decrease in Contracted Land Management Services	(104,166)				The decrease is due to a reduction in lease revenue supporting Land Management.
7	Decrease in Flood Protection LOS and Sea Level Rise Resiliency	(3,686,195)				The decrease is due to a one-time resiliency grant funding for FPLOS initiatives as well as the redirection of funds to support the Critical Flood Control Infrastructure program.
8	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(29,400)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
9	Decrease in Land Stewardship Interim Lands - Taxes	(588,000)				The decrease is due to the realignment of the 298 District contractual obligations to the correct commitment item.
10	Decrease in Land Stewardship Restoration & Monitoring	(227,578)				The decrease is due to a reduction in funding for both Allapattah hydraulic modeling and monitoring at Picayune Strand for redirection to support the Critical Flood Control Infrastructure program.
11	Decrease in Levee Maintenance	(53,872)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
12	Decrease in LTP STA O&M - Compliance	(913,489)				The decrease is due to a reduction in one-time grant funding from FWS/FWC for Endangered Species Compliance.

IV. PROGRAM ALLOCATIONS

Reductions						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
13	Decrease in LTP STA O&M - Structure Inspections	(560,000)				The decrease is due to a reduction in funding supporting the STA structure inspection program for redirection to the Critical Flood Control Infrastructure program.
14	Decrease in LTP STA O&M - Terrestrial Plant Control	(2,500)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
15	Decrease in Movement of Water	(9,696)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
16	Decrease in Preventative Maintenance & Operational Plan	(126,800)				The decrease is due to a reduction in funding for preventative maintenance, for redirection to support the Critical Flood Control Infrastructure program.
17	Decrease in Pump Station Modification	(150,000)				The decrease is due to a reduction in funds for the Arc Flash program and redirection of funds to support the Critical Flood Control Infrastructure program.
18	Decrease in Resiliency Initiatives	(15,884,000)				The decrease is due to a one-time grant application funding for Resiliency initiatives.
19	Decrease in Structure Inspections	(1,500,000)				The decrease is due to a reduction in funding supporting the C&SF structure inspection program for redirection to the Critical Flood Control Infrastructure program.
20	Decrease in Telemetry Maintenance	(539,315)				The reduction is due to a cash flow requirement of the Critical Flood Control Infrastructure SCADA Miami Stilling well/Platform project.
21	Decrease in LTP STA O&M - MOSCAD, Security & Telemetry	(2,323,330)				The reduction is due to a cash flow requirement of the Critical Flood Control Infrastructure SCADA STA 5/6 Stilling well/Platform project.
Operating Expenses					(35,912,464)	
22	Decrease in Automotive - Departments Outside O&M	(600)				The decrease is due to a realignment of funds within the program.
23	Decrease in Construction	(361,697)				The decrease is due to a redirection of the Project Culvert Program funds to support the Critical Flood Control Infrastructure program.
24	Decrease in Engineering Support	(19,856)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
25	Decrease in Exotic Plant Control	(1,150,318)				The decrease is due to a one-time release of reservations funds and the reduction of a one-time State Operational funds for Land management activities.
26	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(196,850)				The decrease is due to one-time funding for the Bird Rookery parking lot and culvert repairs.
27	Decrease in Land Stewardship Interim Lands - Administration	(1,000)				The decrease is due to a realignment of funds within the program.
28	Decrease in Land Stewardship Program Support	(64,580)				The decrease is due to the one-time Greenheart boundary survey.
29	Decrease in Land Stewardship Restoration & Monitoring	(1,035,292)				The decrease is due to a reduction in funding for the C-139 Annex project based on project needs and the one-time State Operational funds for this activity.

IV. PROGRAM ALLOCATIONS

Reductions						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
30	Decrease in LTP STA O&M - Aquatic Plant Control	(193,702)				The decrease is due to a reduction of funds from one-time State Operational funds and a redirection of funds within the program to support Critical Flood Control Infrastructure program.
31	Decrease in LTP STA O&M - Canal Maintenance	(8,080)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
32	Decrease in LTP STA O&M - Compliance	(9,228)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
33	Decrease in O&M Facility Construction	(9,480,695)				The decrease is due to a one-time funding for the Emergency Operations and Field Support Facility design/build contract.
34	Decrease in Pumping Operations - Fleet	(2,940)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
35	Decrease in Resiliency Initiatives	(3,000)				The decrease is due to a redirection of funds within the program to support the Critical Flood Control Infrastructure program.
36	Decrease in Telemetry Maintenance	(458,294)				The decrease is due to the completion of the BCB SCADA Additions and Replacements project.
37	Decrease in Blue-Green Algae Response	(500,000)				The decrease is due to grant funding from FDEP for Blue Green Algae Response.
38	Decrease in LTP STA O&M - Facility Construction/Improvements	(588,626)				The decrease is due to one-time funding for the Emergency Operations and Field Support Facility design/build contract.
39	Decrease in Biocontrol Exotic Plant	(338,000)				The decrease is due to a redirection of funding from the Bio Control Lab to support the Critical Flood Control Infrastructure program.
40	Decrease in Canal/Levee Maintenance	(5,158,000)				The decrease is due to a reduction of a one-time State Operational funds for Critical Flood Control Infrastructure Projects, the reduced cash flow needs for the BCB Canal Improvements and Corkscrew Canal Headwater Improvements, one-time funding from FWC for the Picayune Manatee Mitigation project and the reduction and redirection of the Dredge and Bank Stabilization programs funds to the Critical Flood Control Infrastructure program.
41	Decrease in Construction - Fleet	(625)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
42	Decrease in Contracted Land Management Services	(2,000)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
43	Decrease in Field Station Maintenance	(97,091)				The decrease is due to a reduction of funds from one-time State Operational funds and a redirection of funds within the program to support Critical Flood Control Infrastructure program.
44	Decrease in Land Stewardship Interim Lands - Taxes	(112,000)				The decrease is due to the reduction of the 298 District taxes based on trend.
45	Decrease in Land Stewardship Mechanical Vegetation Control	(199,850)				The decrease is due to a reduction of funds from one-time State Operational funds and a redirection of funds within the program to support Critical Flood Control Infrastructure program.

IV. PROGRAM ALLOCATIONS

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
46	Decrease in LTP STA O&M - Program Support	(2,000)			The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
47	Decrease in LTP STA O&M - Pump Station Maintenance	(584,637)			The decrease is due to a reduction of funds from a one-time State Operational funds and a redirection of funds within the program to support Critical Flood Control Infrastructure program.
48	Decrease in LTP STA O&M - Pump Station Modification/Repairs	(3,288,208)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program from a reduction in the Pump & Engine Overhaul program and the cash flow requirements for the G-335 and G-370 and G-372 Pump Station projects.
49	Decrease in LTP STA O&M - Structure Maintenance	(229,877)			The decrease is due to a reduction of funds from one-time State Operational funds and a redirection of funds within the program to support Critical Flood Control Infrastructure program.
50	Decrease in LTP STA O&M - Structure Overhaul	(125,000)			The decrease is due to the redirection of funds from the Hydraulic Gate and Cylinder program to support the Critical Flood Control Infrastructure program.
51	Decrease in O&M IT Support	(477,342)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
52	Decrease in Prescribed Burn	(17,666)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
53	Decrease in Preventative Maintenance & Operational Plan	(997,650)			The decrease is due to a reduction of funds for Preventative Maintenance and a redirection of those funds to support the Critical Flood Control Infrastructure program.
54	Decrease in Pump Station Maintenance	(1,938,343)			The decrease is due to a reduction of funds from one-time State Operational funds and a redirection of funds within the program to support the Critical Flood Control Infrastructure program.
55	Decrease in Pump Station Modification	(1,320,881)			The decrease is due to a reduction of funds from the Pump and Engine Overhaul program and a redirection of those funds to support the Critical Flood Control Infrastructure program.
56	Decrease in Pump Station Refurbishment	(41,000)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
57	Decrease in Pumping Operations	(3,101,624)			The decrease is due to one-time funding for the C-51 Reservoir operations and the reduction of fuel and electric with a redirection of those funds to the Critical Flood Control Infrastructure program.
58	Decrease in Security Management	(60,000)			The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.
59	Decrease in Structure Maintenance	(1,894,912)			The decrease is due to a reduction of funds from one-time State Operational funds and a redirection of funds within the program to support the Critical Flood Control Infrastructure program.

IV. PROGRAM ALLOCATIONS

Reductions						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
60	Decrease in Structure Overhaul	(550,000)				The decrease is due to a redirection of funds from the Hydraulic Gate and Cylinder program to support the Critical Flood Control Infrastructure program.
61	Decrease in Structure/Bridge Modification/Repairs	(950,000)				The decrease is due to the reduction of funds from one-time State Operational funds for the Fall Protection program and the Gate Hoist Conversion project's completion.
62	Decrease in Tree Management	(346,000)				The decrease is due to a realignment of funds to the correct functional area for the Lee County Watercourse funding.
63	Decrease in Pump Station Refurbishment	(5,000)				The decrease is due to a redirection of funds within the program to support Critical Flood Control Infrastructure program.
Operating Capital Outlay					(12,891,250)	
64	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(182,203)				The decrease is due to a reduction in lease revenue supporting land stewardship projects.
65	Decrease in Land Stewardship Restoration & Monitoring	(1,216,091)				The decrease is due to a reduction in funding for the C-139 Annex project based on project needs.
66	Decrease in Levee Maintenance	(13,211)				The decrease is due to one-time funding for equipment for New Works coming online for the C-43 West Basin Storage Reservoir.
67	Decrease in LTP STA O&M - Canal Maintenance	(56,000)				The decrease is due to one-time funding for equipment for New Works coming online from Restoration Strategies.
68	Decrease in LTP STA O&M - Compliance	(188,000)				The decrease is due to one-time funding for equipment for New Works coming online from Restoration Strategies.
69	Decrease in LTP STA O&M - Levee Maintenance	(56,000)				The decrease is due to one-time funding for equipment for New Works coming online from Restoration Strategies.
70	Decrease in LTP STA O&M - Pump Station Maintenance	(274,500)				The decrease is due to one-time funding for equipment for New Works coming online from Restoration Strategies.
71	Decrease in Mowing	(51,500)				The decrease is due to one-time funding for equipment for New Works coming online for IRL-S.
72	Decrease in O&M Facility Construction	(1,945,480)				The decrease is due to project cash flow needs for the West Palm Beach FS Modifications to B-134.
73	Decrease in O&M Program Support	(212,789)				The decrease is due to one-time funding for field equipment.
74	Decrease in Public Use and Security	(56,000)				The decrease is due to one-time funding for equipment for New Works coming online for the C-43 West Basin Storage Reservoir.
75	Decrease in Pump Station Maintenance	(5,260,195)				The decrease is due to one-time State Operational funding for equipment for New Works coming online for the C-43 West Basin Storage Reservoir, BBCW Cutler and IRL-S and to support the Inspector General Audit for aging equipment and fleet.
76	Decrease in Structure Maintenance	(3,379,281)				The decrease is due to one-time State Operational funding for equipment for New Works coming online for the C-43 West Basin Storage Reservoir and its Dam Safety Initiatives.
Fixed Capital Outlay					(148,478,618)	

IV. PROGRAM ALLOCATIONS

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
77	Decrease in Canal/Levee Maintenance	(4,239,456)			The decrease is due to one-time funding from FDEM/FEMA/NRCS for Hurricane Ian Repair projects.
78	Decrease in Communication and Control	(3,000,000)			The decrease is due to a reduction in project funding needed for the BCB Tower construction project.
79	Decrease in Land Stewardship Interim Lands - Administration	(117,412)			The decrease is due to a reduced need appraisal funding.
80	Decrease in LTP STA O&M - Pump Station Modification/Repairs	(16,931,027)			The decrease is due to construction project cash flow needs for the G-6A Pump Station.
81	Decrease in Pump Station Modification	(11,113,022)			The decrease is due to construction project cash flow needs for the G-6A Pump Station.
82	Decrease in Resiliency Initiatives	(100,000,000)			The decrease is due to a reduction of one-time Federal BRIC Grant awards supporting the S-27 and S-29 Resiliency Pump Station projects.
83	Decrease in LTP STA O&M - Structure Modification/Repairs	(12,907,410)			The decrease is due to construction project cash flow needs for the STA1-E Cells 3 & 4 construction project.
84	Decrease in LTP STA O&M - Facility Construction/Improvements	(170,291)			The decrease is due to one-time construction funds for the Emergency Operations and Field Support design/build project.
Interagency Expenditures (Cooperative Funding)				(1,218,473)	
85	Decrease in Resiliency Initiatives	(880,000)			The decrease is due to one-time Statewide Regional Climate projections grant funds.
86	Decrease in Blue-Green Algae Response	(338,473)			The decrease is due to a one-time funding USACE HAB Innovative Tech grant.
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			(24)	(227,309,647)	

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South Florida Water Management District
REDUCTIONS - NEW ISSUES
 3.0 Operation and Maintenance of Lands and Works
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				-	
Other Personal Services				-	
Contracted Services				1,009,050	
1	Increase in Canal Maintenance	64,575			The increase is due to New Works requirements for canal maintenance at C-43 West Basin Storage Reservoir and Allapattah.
2	Increase in Exotic Plant Control	210,000			The increase is due to additional needs at C-111 Frog Pond for invasive plant control as part of New Works.
3	Increase in LTP STA O&M - Levee Maintenance	17,600			The increase is due to additional needs for the C-139 FEB project as it comes online in New Works.
4	Increase in LTP STA O&M - Pump Station Maintenance	79,100			The increase is due to additional needs for New Works at C-139 FEB and STA 1W Expansion #2 supporting the STA's.
5	Increase in LTP STA O&M - Structure Maintenance	14,000			The increase is due to additional New Works needs for the C-139 FEB coming online.
6	Increase in Public Use and Security	576,000			The increase is due to a reallocation of funding to support the Greenheart of the Everglades land management.
7	Increase in Pump Station Maintenance	28,775			The increase is due to needs for the C-43 West Basin Storage Reservoir's S-476 Pump Station.
8	Increase in Structure Maintenance	19,000			The increase is due to additional diving services needed for structure repairs.
Operating Expenses				1,893,562	
9	Increase in Aquatic Plant Control	60,706			The increase is due to the C-43 West Basin Storage Reservoir project features coming online.
10	Increase in Canal Maintenance	8,500			The increase is due to the C-43 West Basin Storage Reservoir project features coming online.
11	Increase in Contamination Assessments	11,700			The increase is due to New Works coming online.
12	Increase in Levee Maintenance	84,184			The increase is due additional levee maintenance for Picayune Strand Merritt, Miller and Faka Union and Lake Hicpochee.
13	Increase in Levee Maintenance - Fleet	1,867			The increase is due to New Works coming online.
14	Increase in LTP STA O&M - Contamination	7,500			The increase is due to support the Restoration Strategies STA 1W Expansion #2 and C-139 FEB Storage Tank and Air Permit fees.
15	Increase in LTP STA O&M - Field Station Maintenance	3,470			The increase is due to increases for fire alarm and extinguisher inspection services.
16	Increase in LTP STA O&M - Levee Maintenance	56,500			The increase is due to the Restoration Strategies C-139 FEB operational needs.
17	Increase in LTP STA O&M - Movement of Water	4,000			The increase is due to additional electrical service and propane needs at A-1 FEB.

IV. PROGRAM ALLOCATIONS

New Issues						Issue Narrative
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
18	Increase in LTP STA O&M - Mowing	27,000				The increase is due to the Restoration Strategies C-139 FEB mowing needs.
19	Increase in LTP STA O&M - Pumping Operations	232,120				The increase is due to an increased operational needs supporting the STA's for the G-200 Pump Station electrical service.
20	Increase in LTP STA O&M - STA Site Management	32,000				The increase is due to an increased operational needs supporting the STA's due to Restoration Strategies projects in operations.
21	Increase in LTP STA O&M - Terrestrial Plant Control	40,984				The increase is due to an increased operational needs supporting the STA's due to Restoration Strategies projects in operations.
22	Increase in Movement of Water	5,619				The increase is due to New Works coming online.
23	Increase in Mowing	60,674				The increase is due to New Works coming online and increased mowing costs.
24	Increase in O&M Program Support	617,958				The increase is due to increases in health and self insurance costs.
25	Increase in Project Culvert Replacement/Repairs/Modification	75,000				The increase is due to culvert repairs at Pal-Mar East.
26	Increase in Public Use and Security	127,804				The increase is due to New Works coming online at the C-44 Reservoir and STA and the C-43 West Basin Storage Reservoir for recreational features and for support at the Greenheart property.
27	Increase in Pump Station Maintenance - Fleet	18,250				The increase is due to New Works coming online.
28	Increase in Structure Maintenance - Fleet	11,350				The increase is due to New Works coming online.
29	Increase in Telemetry Maintenance - Fleet	5,000				The increase is due to New Works coming online.
30	Increase in Terrestrial Plant Control	374,514				The increase is due to New Works coming online for CERP and NEEPP projects and the realignment of the Lee County Watercourse Management funding to the correct functional area.
31	Increase in LTP STA O&M - MOSCAD, Security & Telemetry	26,862				The increase is due to greater operational need for STA support following the Restoration Strategies projects.
Operating Capital Outlay					6,410,980	
32	Increase in Pump Station Modification	1,991,800				The increase is due to design on the North Shore Pump Stations Facilities refurbishments, and the on-going overhaul of the S-9 Pump Station as part of the Critical Flood Control Infrastructure program.
33	Increase in Resiliency Initiatives	2,065,000				The increase is due to additional design needs for the District Resiliency S-27, S-28 and S-29 Forward Pump Stations as part of the Critical Flood Control Infrastructure program.
34	Increase in Structure/Bridge Modification/Repairs	2,354,180				The increase is due to design and construction of the S-169W Trash Rake, and the design of the S-71 Replacement projects as part of the Critical Flood Control Infrastructure program.
Fixed Capital Outlay					23,996,140	

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New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
35	Increase in O&M Facility Construction	12,616,895			The increase is due to project cash flows for the underground storage tanks and generator projects and the completion of the B-134 sandblast shop refurbishment as part of the Critical Flood Control Infrastructure program.
36	Increase in Project Culvert Replacement/Repairs/Modification	3,727,929			The increase is due to addition of the Project Culvert Replacement projects as part of the Critical Flood Control Infrastructure program.
37	Increase in Structure/Bridge Modification/Repairs	3,343,820			The increase is due to ongoing work on the S-169W Trash Rake and Manatee Barrier project, as part of the Critical Flood Control Infrastructure program.
38	Increase in Telemetry Maintenance	1,207,496			The increase is due to construction cash flow needs for the WCA SCADA Stilling well project and the I-75 Canal Weir #3 Stilling well project as part of the Critical Flood Control Infrastructure program.
39	Increase in Water Management System & NAVD88	1,400,000			The increase is due to an addition of one-time funding for the water management system upgrades.
40	Increase in Land Stewardship Capital Projects	400,000			The increase is due to one-time funding in support of refurbishment of recreational sites.
41	Increase in LTP STA O&M - Water Mgt Sys NAVD88 Conv	1,300,000			The increase is due to an addition of one-time funding for the water management system upgrades.
Interagency Expenditures (Cooperative Funding)				1,373	
42	Increase in LTP STA O&M - Compliance	1,373			The increase is due to New Works coming on-line supporting the Restoration Strategies program.
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0	33,311,105	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Tentative Budget for FY 2025-26			799	\$ 429,412,588	

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Changes and Trends

Salaries and Benefits increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 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 2021-22 to Fiscal Year 2023-24 are due to the phases of the C-139 Annex Restoration project, offset by increased Resiliency planning and Flood Protection/Level of Service modeling efforts, and the phases of design and construction for the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program.

Increases and decreases within Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to the phases of the C-139 Annex Restoration project moving from design to construction and the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital 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 components of the CERP program including portions of Biscayne Bay Coastal Wetlands, C-44 Pump Station, STA and Reservoir, Caloosahatchee River 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 Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program have 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 implementing refurbishment plans for operational and capital projects such as critical water control structures and pump stations.

During Fiscal Year 2021-22, the District implemented the GASB 87 lease accounting standard. The implementation of this standard requires reporting of leased assets and liabilities that were previously classified as operating leases. The District is involved in seven leasing agreements as a lessee for IT equipment, along with land and office spaces that qualify as long-term lease contracts per GASB 87 lease accounting standard. The terms and conditions for these leases vary. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 have increased due to postings supporting the implementation of the new GASB 87 accounting standard for recording prepaid insurance amortization, facility lease agreements, and IT equipment 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

IV. PROGRAM ALLOCATIONS

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).

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 West Basin Storage Reservoir, Everglades Agricultural Area Storage Reservoir Conveyance Improvements and STA, BBCW – Cutler, Lake Hicpochee Phase 2, components of IRL-S, Western Everglades Restoration, Lake Okeechobee Watershed Restoration, and the remaining components of Restoration Strategies including STA1-W #2, and the C-139 FEB. This new infrastructure will continue to have financial impacts through all activities within Program 3.0.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$429.4 million, a 31.1 percent (\$194 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$623.4 million.

Operating Capital Outlay decreased 31.4 percent (\$6.5 million) primarily due to the reduction in one-time State Operational funds and the projected cash flow for the C-139 Annex Restoration project netted against the redirection of recurring ad valorem funds within the District to support the Critical Flood Control Infrastructure program projects for completion of the S-9 Main Engine and Pump Overhaul project and West Palm Beach Field Station B-134 refurbishment, on-going design on the S-27, S-28 and S-29 Resiliency Forward Pump Stations, design on the S-71 Replacement, design on the North Shore Pump Stations refurbishments and construction on the S-169W Trash Rake.

Operating Expenses decreased 21.9 percent (\$34.0 million) primarily due to one-time funding for the Emergency Operations and Field Support Facility, operational cash flow requirements for the C-139 Annex Restoration project, reduction of one-time State Operational funds, redirection of recurring ad valorem funding to the Critical Flood Control Infrastructure program for the STA Pump Stations G-310/G-335 Trash Rake Replacement, the S-71 Design and a reduced C&SF and STA Pump/Engine Overhaul program.

Fixed Capital Outlay decreased 50.4 percent (\$124.5 million) primarily due to the one-time federal FEMA BRIC grant awards (\$100 million) for Resiliency for the S-27 and S-29 Pump Station projects, the reduction of the one-time State Operational funds for the Critical Flood Control Infrastructure program, the reduction in funds for the BCB Gordon and Palm River Structure Replacements based on the design cash flow and one-time funds for the Emergency Operations and Field Support Facility, and cash flow requirements for the design and construction of the Critical Flood Control Infrastructure program for G-6A Pump Station, G-539 Pump Replacement, and STA1-W Refurbishments.

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Contracted Services decreased 65.6 percent (\$26.9 million) and that is primarily due to the reduction of one-time funding for Resiliency Initiatives (\$19.6 million) and due to the reduction of one-time State Operational funds and the redirection of recurring ad valorem funds to the Critical Flood Control Infrastructure programs based on the cash flow for the priority projects (\$7.3 million).

Salaries and Benefits decreased 0.9 percent (\$930,501). The decrease in Salaries and Benefits is due to the reallocation of staff to support Everglades restoration projects and the reduction of 24 vacant FTE positions netted against the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increase in Fiscal Year 2025-26 keeping in line with State employees, and approved FRS rate and FICA increases and health insurance costs.

Interagency Expenditures decreased 56 percent (\$1.2 million) due to one-time funding for the Statewide Regional Climate Projections and Blue Green Algae response.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$97.6 million) (799 FTEs)

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.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
BCB Gordon River 1 Weir Replacement	\$ 43,659	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 543,659
BCB I-75-2 Structure Replacement	\$ 99,361	\$ -	\$ -	\$ 3,800,000	\$ -	\$ -	\$ -	\$ 3,899,361
BCB Palm River 1 Weir Replacement	\$ 43,658	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 443,658
C-139 Annex Restoration Project	\$ 691,048	\$ -	\$ -	\$ -	\$ -	\$ 1,835,409	\$ 1,645,049	\$ 4,171,506
CP G310, G335 Trash Rake Replace/Waterproof	\$ 31,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,757,433	\$ 2,788,828
Emergency and Field Support Facility	\$ 79,085	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 579,085
Ft. Lauderdale Field Station Expansion	\$ 12,478	\$ -	\$ -	\$ 347,000	\$ -	\$ -	\$ -	\$ 359,478
G-6AA Auxiliary PS& S-6 Refurbishment	\$ 232,954	\$ -	\$ -	\$ 26,061,776	\$ -	\$ -	\$ -	\$ 26,294,730
Homestead FS Buildings Replacement	\$ 147,727	\$ -	\$ -	\$ 7,666,712	\$ -	\$ -	\$ -	\$ 7,814,439
L-8 FEB G-539 Butterfly Valve Replacement	\$ -	\$ -	\$ -	\$ 9,425,605	\$ -	\$ -	\$ -	\$ 9,425,605
Project Culvert Replacements (PC-02, 04, 09, 10, 11, 12)	\$ 43,801	\$ -	\$ -	\$ 3,727,929	\$ -	\$ -	\$ -	\$ 3,771,730
Pump Station S9/9A Trash Rakes & Refurbishment	\$ 53,223	\$ -	\$ -	\$ 3,704,000	\$ -	\$ -	\$ -	\$ 3,757,223
S-169 Relocation - Planning and Design	\$ 88,522	\$ -	\$ -	\$ 4,513,820	\$ -	\$ 1,404,180	\$ -	\$ 6,006,522
S-27 Forward Pump Station (Resiliency)	\$ 9,754	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 609,754
S-28 Forward Pump Station (Resiliency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,000	\$ -	\$ 805,000
S-29 Forward Pump Station (Resiliency)	\$ 45,436	\$ -	\$ -	\$ -	\$ -	\$ 660,000	\$ -	\$ 705,436
S-7 Pump Station Refurbishment	\$ 205,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 859,119	\$ 1,064,888
Spillway Refurbishments S70/ S71	\$ 32,468	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ 2,432,468
STA-1W Repairs / Replacements	\$ -	\$ -	\$ -	\$ 16,160,185	\$ -	\$ -	\$ -	\$ 16,160,185
Underground Storage Tank Replacements	\$ -	\$ -	\$ -	\$ 9,801,000	\$ -	\$ -	\$ -	\$ 9,801,000
WPBFS Maintenance Systems Replacements	\$ 58,402	\$ -	\$ -	\$ -	\$ -	\$ 798,800	\$ -	\$ 857,202
Grand Total	\$ 1,918,740	\$ -	\$ -	\$ 86,608,027	\$ -	\$ 8,503,389	\$ 5,261,601	\$ 102,291,757

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

- Projects in the Major Project table of this program are listed in activities 3.2 Works (\$102.3 million)
- Contracted Services:
 - o Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$5.1 million)
 - o SCADA & Telemetry Maintenance (\$590,708)

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- o Structure & Pump Station Maintenance (\$1.8 million)
- o Levee Maintenance/Mowing/Tree Management of Canals/Levees (\$624,583)
 - BCB Canal Condition Assessment (\$250,000)
- o O&M IT Support (\$1.7 million), which includes:
 - Computer consulting services for enterprise resource support and IT security (\$1.5 million)
 - Copier/printer lease (\$162,480)
 - Microwave tower services (\$90,000)
- o Movement of Water (\$1.4 million)
- o Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$640,305)
- o Land Stewardship Interim Lands – Administration & Taxes (\$221,094)
- o Land Stewardship Restoration and Monitoring (\$400,000)
- o Preventative Maintenance & Operational Plan (\$73,200)
- o Aquatic Plant Control (\$160,000)
- o Contracted Land Management Services (\$159,272)
- o Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
- o Exotic & Terrestrial Plant Control (\$191,500)
- o Public Use and Security (\$661,000)
- o Land Stewardship Program Support for Survey Services (\$40,000)
- o Safety & Security Management (\$34,437)
- o Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- o Permitting (\$5,350)
- Operating Expenses:
 - o Exotic Plant Control (\$25.6 million), which includes:
 - New Works for BBCW, C-44, Caloosahatchee River West Basin Storage Reservoir (WBSR), 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, Picayune Strand and on District lands as part of Indian River South, BBSEER, Lake Okeechobee Watershed Restoration and Wetland Mitigation lands under District management (\$18.8 million)
 - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6.8 million)
 - o Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$20.1 million)
 - o C&SF & STA Movement of Water/Pumping Operations (\$10.7 million)
 - o Aquatic Plant Control and Aquatic Plant Control / LTP STA O&M (\$10.4 million)

IV. PROGRAM ALLOCATIONS

- o C&SF & STA Structure & Pump Station Maintenance/Modification (\$9.8 million)
 - C&SF & STA Pump/Engine Overhaul Program (\$1.3 million)
- o Maintenance of Canals/Levees/Tree Management (\$7.2 million), which includes:
 - C&SF and STA Mowing and Maintenance for Canals and Levees (\$3.5 million)
 - C&SF and STA Tree Management (\$2.3 million)
 - C&SF and STA Maintenance for Canals and Levees (\$1.4 million)
- o O&M IT Support (\$5.5 million), which includes:
 - Software maintenance (\$4.3 million)
 - Desktop computer / monitor replacements (\$444,000)
 - Utilities (\$350,344)
 - Hardware maintenance (\$340,404)
 - Microwave Equipment Repairs (\$78,660)
- o Preventative Maintenance & Operational Plan (\$3.2 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance, janitorial services and exterior grounds maintenance (\$1.5 million)
 - Utilities (\$1.3 million)
 - Building lease payments for the service centers and hanger / office (\$368,146)
- o Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.7 million)
- o Operations & Maintenance Field Station Maintenance (\$1.8 million)
- o Telemetry & Electronics Maintenance (\$1.8 million)
- o Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.5 million)
- o Public Use and Security/ LTP STA O&M (\$1.5 million)

The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission for enhanced patrols on District and project lands.

- o Land Stewardship Interim Lands – Administration/Taxes (\$1.4 million)
- o Levee Maintenance Fleet – (\$1.2 million), which includes:
 - Fleet vehicle fuel and oil (\$488,353)
 - Fleet parts and supplies (\$435,877)
 - Vehicle Maintenance & Repair (\$324,384)
- o Automotive - Departments Outside O&M (\$816,377), which includes:
 - Vehicle Fuel Card Consumed (\$346,500)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$145,965)
 - Maintenance and Repair – Vehicles (72,191)

IV. PROGRAM ALLOCATIONS

- o Structure Maintenance Fleet – (\$703,446), which includes:
 - Inventory Other Fuels – (\$325,688)
 - Fleet Parts & Supplies (\$216,448)
 - Vehicle Maintenance & Repair (\$161,310)
- o Pumping Operations Fleet – (\$453,900), which includes:
 - Fleet vehicle fuel card and oil (\$229,316)
 - Fleet Parts and Supplies (\$79,417)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$87,167)
- o Aquatic & Terrestrial Plant Control – Fleet (\$490,041), which includes:
 - Fleet parts and supplies (\$168,908)
 - Fleet vehicle fuel and oil (\$242,794)
 - Vehicle Maintenance & Repair (\$78,339)
- o Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:
 - Fleet vehicle fuel and oil (\$131,175)
 - Fleet parts and supplies (\$120,092)
 - Maintenance & Repair – Vehicles (\$98,113)
- o Pump Station Maintenance - Fleet (\$385,006), which includes:
 - Fleet vehicle fuel and oil (\$217,952)
 - Maintenance and Repair – Vehicles (\$79,267)
 - Fleet parts and supplies (\$87,787)
- o O&M Fleet Overhead (\$155,552), which includes:
 - Fleet vehicle fuel and oil (\$37,071)
 - Tools and Equipment (\$25,060)
 - Fleet parts and supplies (\$93,421)
- o Telemetry Maintenance - Fleet (\$173,530), which includes:
 - Fleet vehicle fuel and oil (\$93,108)
 - Fleet parts and supplies (\$61,266)
 - Vehicle Maintenance & Repair (\$19,156)
- o Construction - Fleet (\$93,826), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$32,776)
- o Compliance/Enforcement – Fleet (\$92,394), which includes:
 - Fleet vehicle fuel and oil (\$49,932)

IV. PROGRAM ALLOCATIONS

- Maintenance and Repair – Vehicles (\$14,277)
 - Fleet parts and supplies (\$28,185)
 - o Contracted Land Management Services (\$1.1 million)
 - o Land Stewardship Equipment and Infrastructure Maintenance (\$936,236)
 - o Security, Emergency and Safety Management (\$915,366)
 - o Prescribed Burn (\$841,400)
 - o Biocontrol Exotic Plant (\$790,250)
 - o Land Stewardship Mechanical Vegetation Control (\$673,150)
 - o Land Stewardship Restoration and Monitoring – (\$614,131), which includes:
 - Wetland Restoration for DuPuis Management and Gardner Cobb (\$614,131)
 - o Contamination Assessments (\$612,893)
 - o Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$226,607)
 - o Land Stewardship Program Support (\$211,343)
 - o Permitting (\$18,696)
- Operating Capital Outlay:
 - o C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$4.2 million), which includes:
 - S-9 Pump Station Main Engine and Pump Overhaul (\$2.1 million)
 - North Shore Pump Stations Refurbishments (\$1.5 million)
 - o C&SF and STA Levee/Canal Maintenance (\$1.4 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 and for New Works coming online (\$1.4 million).
 - o Fleet and Equipment for C-139 Land Management (\$69,542)
 - o Security Management Security Equipment (\$9,500)
 - Fixed Capital Outlay:
 - o District Potential Future Resiliency Grants Projects (\$26.2 million)
 - o SCADA Stilling Well/Platform Replacements (\$3.3 million)
 - WCA 2 SCADA Stilling Well Replacements (\$2.8 million)
 - I-75 Canal Weir #3 Stilling Well Replacement (\$500,000)
 - o Water Management System Upgrade (\$2.7 million)
 - o G-370/G-372 Pump/Engine Overhaul (\$1.9 million)
 - o Bird Rookery Boardwalk (\$1.8 million)
 - o Security Replacement Access Control Panel (\$12,402)
 - Interagency Expenditures:

IV. PROGRAM ALLOCATIONS

- o Biocontrol Exotic Plant (\$300,000)
- o STA Aquatic Plant Control (\$210,408)
- o STA Compliance (\$189,893)
- o Terrestrial Plant Control (\$104,000)
- o Resiliency Initiatives (\$50,000)
- o Picayune Strand Agreement (\$50,000)
- o STA Telemetry (\$31,844)
- o Structure Maintenance (\$20,000)
- Fund Balance – Economic Stabilization Fund (\$59.0 million)

Other items funded with fund balance include: Critical Flood Control Infrastructure Program projects (\$9.3 million), Lake Belt Mitigation (\$4.0 million) for ongoing work for the C-139 Annex Restoration Project; 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, including exotic and aquatic plant control (\$5.3 million), one-time funding for the Water Management System Upgrades (\$2.7 million), release of reservations funds for Exotic Plant Control (\$892,383), BCB Collier County Cooperative Agreement (\$900,000) for the design on the Gordon and Palm River Structure Replacements, the I-75 #2 Weir Replacement (\$2.2 million), pass-through funding from the Miami-Dade Limestone Products Association for Dade-Broward Levee L-30 structure maintenance and monitoring (\$345,000), Operational Costs for Dade-Broward Levee Structure (\$6,687)

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, and 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 (STA), 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

3.1 - Land Management

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 5,230,763	\$ 5,234,995	\$ 5,465,307	\$ 6,267,782	\$ 6,836,303	\$ 568,521	9.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 586,259	\$ 651,543	\$ 750,496	\$ 1,684,072	\$ 1,415,094	\$ (268,978)	-16.0%
Operating Expenses	\$ 4,212,275	\$ 11,903,064	\$ 4,888,497	\$ 9,247,202	\$ 7,747,768	\$ (1,499,434)	-16.2%
Operating Capital Outlay	\$ 1,002,425	\$ 1,235,061	\$ 1,601,659	\$ 3,359,245	\$ 1,904,951	\$ (1,454,294)	-43.3%
Fixed Capital Outlay	\$ 5,676,795	\$ 8,936,209	\$ 9,288,149	\$ 1,467,425	\$ 1,750,013	\$ 282,588	19.3%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ 350,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,708,517	\$ 27,960,871	\$ 22,344,109	\$ 22,075,726	\$ 19,704,129	\$ (2,371,597)	-10.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 12,989,670	\$ 5,756,515	\$ -	\$ 15,000	\$ 796,000	\$ 146,944	\$ 19,704,129

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,836,303	\$ -	\$ 6,836,303
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,115,094	\$ 300,000	\$ 1,415,094
Operating Expenses	\$ 5,159,793	\$ 2,587,975	\$ 7,747,768
Operating Capital Outlay	\$ 69,542	\$ 1,835,409	\$ 1,904,951
Fixed Capital Outlay	\$ 1,750,000	\$ 13	\$ 1,750,013
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 14,980,732	\$ 4,723,397	\$ 19,704,129

IV. PROGRAM ALLOCATIONS

Changes and Trends

The increases in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to increases in public use and security on District lands. Fluctuations in Fixed Capital Outlay, Operating Capital Outlay and Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the cash flow needs for the C-139 Annex Restoration Project as it moved from design to construction. Operating Expenses, Contracted Services, Operating Capital Outlay and Fixed Capital Outlay have fluctuated from Fiscal Year 2023-24 to Fiscal Year 2024-25 due to the multi-year funding requirements for the C-139 Annex Restoration Project based on the land management and construction needs as well as the additional land management support on project lands, along with the reduction of Pennsuco willing seller funding and the increased needs for land management on District lands.

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 land 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 2025-26 Tentative Budget is \$19.7 million, a 10.7 percent (\$2.4 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$22.1 million. For the Fiscal Year 2025-26 Tentative Budget, the major decrease in Operating Capital Outlay of 43.3 percent (\$1.5 million) is due to the reduced funding need for the C-139 Annex project. The decrease in Operating Expenses of 16.2 percent (\$1.5 million) is due to the reduced funding need for the C-139 Annex Restoration project and the reduction of one-time State Operational funds for land management needs along with the redirection of recurring ad valorem to the Critical Flood Control Infrastructure program. Contracted Services decreased 16.0 percent (\$268,978) primarily due to the reduction of one-time State Operational funds for land management needs along with the redirection of recurring ad valorem funds to the Critical Flood Control Infrastructure program. Fixed Capital Outlay increased 19.3 percent (\$282,588) primarily due to the one-time funding for the BCB Bird Rookery Boardwalk project and Salaries and Benefits increased 9.1 percent (\$568,521) due to staff allocations to support the activity; approved cost-of-living increases and 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 (\$6.8 million)

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

Project Name	Other		Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
	Salaries and Benefits	Personnel Services						
C-139 Annex Restoration Project	\$ 691,048	\$ -	\$ -	\$ -	\$ -	\$ 1,835,409	\$ 1,645,049	\$ 4,171,506
Grand Total	\$ 691,048	\$ -	\$ -	\$ -	\$ -	\$ 1,835,409	\$ 1,645,049	\$ 4,171,506

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

IV. PROGRAM ALLOCATIONS

- Contracted Services:
 - o Public Use and Security (\$661,000)
 - o Land Stewardship Restoration and Monitoring (\$400,000)
 - o Land Stewardship Interim Lands – Administration (\$221,094)
 - o Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
 - o Land Stewardship Program Support for Survey Services (\$40,000)
 - o Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- Operating Expenses:
 - o Public Use and Security/ LTP STA O&M (\$1.5 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission for enhanced patrols on District and project lands.
 - o Land Stewardship Interim Lands – Administration/Taxes (\$1.4 million)
 - o Land Stewardship Restoration and Monitoring – (\$614,131), which includes:
 - Wetland Restoration for DuPuis Management and Gardner Cobb (\$614,131)
 - o Land Stewardship Equipment and Infrastructure Maintenance (\$936,236)
 - o Prescribed Burn (\$841,400)
 - o Land Stewardship Mechanical Vegetation Control (\$673,150)
 - o Land Stewardship Program Support (\$211,343)
- Operating Capital Outlay:
 - o Fleet and Equipment for C-139 Land Management (\$69,542)
- Fixed Capital Outlay:
 - o Bird Rookery Boardwalk (\$1.8 million)
- Interagency Expenditures:
 - o Picayune Strand Agreement (\$50,000)

Items funded with Fund Balance include Lake Belt Mitigation for ongoing work for C-139 Annex Restoration project (\$3.3 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 (\$1.4 million).

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, 98 pumping stations, 936 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

3.2 - Works

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 51,435,928	\$ 55,095,551	\$ 61,467,125	\$ 70,952,810	\$ 68,487,488	\$ (2,465,322)	-3.5%
Other Personal Services	\$ 2,860	\$ -	\$ 2,395	\$ -	\$ -	\$ -	-
Contracted Services	\$ 14,534,241	\$ 12,254,409	\$ 8,721,721	\$ 35,255,163	\$ 9,591,805	\$ (25,663,358)	-72.8%
Operating Expenses	\$ 40,756,894	\$ 52,945,230	\$ 55,269,387	\$ 85,772,770	\$ 56,473,036	\$ (29,299,734)	-34.2%
Operating Capital Outlay	\$ 11,115,979	\$ 14,638,962	\$ 19,385,270	\$ 17,085,358	\$ 12,247,382	\$ (4,837,976)	-28.3%
Fixed Capital Outlay	\$ 34,365,392	\$ 29,218,476	\$ 31,361,514	\$ 245,409,483	\$ 120,644,417	\$ (124,765,066)	-50.8%
Interagency Expenditures (Cooperative Funding)	\$ 124,950	\$ 369,746	\$ 774,842	\$ 981,844	\$ 101,844	\$ (880,000)	-89.6%
Debt	\$ 921	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 152,337,165	\$ 164,522,375	\$ 176,982,255	\$ 514,437,950	\$ 326,526,494	\$ (187,911,456)	-36.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 207,502,913	\$ 74,062,008	\$ -	\$ 8,630	\$ 38,330,532	\$ 6,622,411	\$ 326,526,494

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 68,487,488	\$ -	\$ 68,487,488
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 9,539,485	\$ 52,320	\$ 9,591,805
Operating Expenses	\$ 38,199,642	\$ 18,273,394	\$ 56,473,036
Operating Capital Outlay	\$ 12,247,382	\$ -	\$ 12,247,382
Fixed Capital Outlay	\$ 90,894,417	\$ 29,750,000	\$ 120,644,417
Interagency Expenditures (Cooperative Funding)	\$ 101,844	\$ -	\$ 101,844
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL	\$ 219,470,258	\$ 107,056,236	\$ 326,526,494

Changes and Trends

The Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program have had a change in sources of funding over the last five years. The program has been historically funded with recurring ad valorem but with competing increased operations and maintenance costs associated with new restoration infrastructure being turned over to operations after construction completion and increases in fuel, electricity,

IV. PROGRAM ALLOCATIONS

services contracts such as mowing, coupled with the backlog of critical flood control projects that had been unfunded for years, the District requested assistance from the Governor and Legislature to fund the aging infrastructure. In Fiscal Year 2023-24, the District was allocated funding from the Legislative Budget Commission (LBC) in the amount of \$43.9 million to assist with an urgent S-9 Pump Station failure and to support on-going Critical Flood Control Infrastructure projects along with Land Management needs to support Picayune Strand Restoration. As a result of the 2024 Legislative session, the District was appropriated \$150 million for both critical flood control infrastructure projects and the operations and maintenance of the C&SF and STA's. The \$150 million was allocated between the Districts Fiscal Year 2023-24 budget and Fiscal Year 2024-25 Adopted Budget. These changes in funding sources and allocations of those funds have changed the trends between the Fiscal Years 2021-22 and 2024-25.

Salaries and Benefits increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 due to additional new staffing and existing staffing reallocations in support of Critical Flood Control Infrastructure projects within the agency and for the New Works operations from completed CERP, Restoration Strategies and NEEPP projects as well as approved cost-of-living adjustments, yearly FRS rate increases and FICA increases.

Contracted Services decreased from Fiscal Year 2021-22 to Fiscal Year 2023-24 primarily due to the cash flow requirements of the Critical Flood Control Infrastructure projects and Resiliency contracts fluctuations.

Operating Expenses increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily due to the addition of new operational works within the District from completed Everglades restoration projects for CERP, RS and NEEPP and due to costs increasing steadily for operations and maintenance activities for pumping operations, pump station and structure maintenance, mowing, and tree management. In Fiscal Year 2022-23, the District had increased expenditures supporting storm pumping and debris removal.

Operating Capital Outlay increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily due to the cash flow requirements for the Critical Flood Control Infrastructure projects and for one-time heavy equipment and fleet supporting the Inspector General Audit Report, for the C-44 Reservoir and STA, and Caloosahatchee River West Basin Storage Reservoir projects as components move to operations.

Fixed Capital Outlay overall decreased between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily due to the cash flow requirements of the Critical Flood Control Infrastructure projects. Additionally, the District received \$100 million in FEMA BRIC grant awards for the S-27 and S-29 Resiliency projects appropriated within the District's Fiscal Year 2024-25 Adopted Budget attributing to the increase over the prior three-year actuals within Fixed Capital Outlay.

Interagency Expenditures have also fluctuated due to the one-time funding in the Fiscal Year 2022-23 Budget for the USACE C&SF Flood Resiliency 216 Study (\$350,000) and the increase in the Fiscal Year 2024-25 Budget is for one-time State Regional Climate Projections Grant funds.

IV. PROGRAM ALLOCATIONS

Debt expenditures occurred in Fiscal Year 2021-22 due to postings supporting the implementation of the new GASB #87 accounting standard for prepaid insurance amortization.

The Fund Balance for Economic Stabilization is re-budgeted each year.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$326.5 million, a 36.5 percent (\$187.9 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$514.4 million.

Fixed Capital Outlay decreased of 50.8 percent (\$124.8 million) primarily due to the reduction of the one-time budgeting for the Federal FEMA BRIC grant awards for Resiliency for the S-27 and S-29 Forward Pump Station projects, the updated cash flow requirements for the BCB Gordon and Palm River Structure replacements, and the reduction of one-time State Operational funds for operations and recurring ad valorem funding redirected to support the priority projects cash flow needs for the Critical Flood Control Infrastructure program.

Interagency Expenditures decreased 89.6 percent (\$880,000) due to the one-time State Regional Climate Projections Grant funds.

Contracted Services decreased 72.8 percent (\$25.7 million) which is primarily due to the one-time funding for Resiliency initiatives such as C&SF Flood Resiliency Risk Management, Innovative Tech C-9 Canal, Compound Flood Modeling, future District Resiliency projects, Resiliency project support, Everglades Mangrove Mitigation Assessment and the C-51 Reservoir WCA Structure, the reduction of the BCB canal condition assessment program, the reduction of one-time State Operational funds and recurring ad valorem funding redirected to support the priority projects cash flow needs for the Critical Flood Control Infrastructure program.

Operating Capital Outlay decreased 28.3 percent (\$4.8 million) due to the cash flow requirements of BCB capital projects, the reduction of one-time State Operational Funds and recurring ad valorem funding redirected to support the priority projects cash flow needs for the Critical Flood Control Infrastructure program.

Operating Expenses decreased 34.2 percent (\$29.3 million) primarily due to the reduction in one-time State Operational funds and recurring ad valorem funding redirected to support the priority projects cash flow needs for the Critical Flood Control Infrastructure program and increases for new works coming online.

Salaries and Benefits decreased 3.5 percent (\$2.5 million). The decrease reflects cuts in vacant positions, reallocation of staff to support other programs netted against approved cost-of-living increases and approved 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 (\$68.5 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.

IV. PROGRAM ALLOCATIONS

Project Name	Other							
	Salaries and Benefits	Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
BCB Gordon River 1 Weir Replacement	\$ 43,659	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 543,659
BCB I75-2 Structure Replacement	\$ 99,361	\$ -	\$ -	\$ 3,800,000	\$ -	\$ -	\$ -	\$ 3,899,361
BCB Palm River 1 Weir Replacement	\$ 43,658	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 443,658
Emergency and Field Support Facility	\$ 79,085	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 579,085
Fl. Lauderdale Field Station Expansion	\$ 12,478	\$ -	\$ -	\$ 347,000	\$ -	\$ -	\$ -	\$ 359,478
G-310, G-335 Trash Rake Replace/Waterproof	\$ 31,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,757,433	\$ 2,788,828
G-6A Auxiliary Pump Station & S-6 Refurbishment	\$ 232,954	\$ -	\$ -	\$ 26,061,776	\$ -	\$ -	\$ -	\$ 26,294,730
Homestead FS Buildings Replacement	\$ 147,727	\$ -	\$ -	\$ 7,666,712	\$ -	\$ -	\$ -	\$ 7,814,439
L-8 FEB G-539 Butterfly Valve Replacement	\$ -	\$ -	\$ -	\$ 9,425,605	\$ -	\$ -	\$ -	\$ 9,425,605
Project Culvert Replacements (PC-02, 04, 09, 10, 11, 1	\$ 43,801	\$ -	\$ -	\$ 3,727,929	\$ -	\$ -	\$ -	\$ 3,771,730
Pump Station S-9/9A Trash Rakes & Refurbishment	\$ 53,223	\$ -	\$ -	\$ 3,704,000	\$ -	\$ -	\$ -	\$ 3,757,223
S-169 Relocation - Planning and Design	\$ 88,522	\$ -	\$ -	\$ 4,513,820	\$ -	\$ 1,404,180	\$ -	\$ 6,006,522
S-27 Forward Pump Station (Resiliency)	\$ 9,754	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 609,754
S-28 Forward Pump Station (Resiliency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,000	\$ -	\$ 805,000
S-29 Forward Pump Station (Resiliency)	\$ 45,436	\$ -	\$ -	\$ -	\$ -	\$ 660,000	\$ -	\$ 705,436
S-7 Pump Station Refurbishment	\$ 205,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 859,119	\$ 1,064,888
Spillway Refurbishments S-70/ S-71	\$ 32,468	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ 2,432,468
STA-1W Repairs / Replacements	\$ -	\$ -	\$ -	\$ 16,160,185	\$ -	\$ -	\$ -	\$ 16,160,185
Underground Storage Tank Replacements	\$ -	\$ -	\$ -	\$ 9,801,000	\$ -	\$ -	\$ -	\$ 9,801,000
WPBFS Maintenance Systems Replacements	\$ 58,402	\$ -	\$ -	\$ -	\$ -	\$ 798,800	\$ -	\$ 857,202
Grand Total	\$ 1,227,692	\$ -	\$ -	\$ 86,608,027	\$ -	\$ 6,667,980	\$ 3,616,552	\$ 98,120,251

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

- Contracted Services:
 - o Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$5.1 million)
 - o Structure & Pump Station Maintenance (\$1.8 million)
 - o Movement of Water (\$1.4 million)
 - o Levee Maintenance/Mowing/Tree Management of Canals/Levees (\$624,583)
 - BCB Canal Condition Assessment (\$250,000)
 - o SCADA & Telemetry Maintenance (\$590,708)
- Operating Expenses:
 - o Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$20.1 million)
 - o C&SF & STA Movement of Water/Pumping Operations (\$10.7 million)
 - o C&SF & STA Structure & Pump Station Maintenance/Modification (\$9.8 million)
 - C&SF & STA Pump/Engine Overhaul Program (\$1.3 million)
 - o Maintenance of Canals/Levees/Tree Management (\$7.2 million), which includes:
 - C&SF and STA Mowing for Canals and Levees (\$3.5 million)
 - C&SF and STA Tree Management (\$2.3 million)
 - C&SF and STA Maintenance for Canals and Levees (\$1.4 million)
 - o Operations & Maintenance Field Station Maintenance (\$1.8 million)
 - o Telemetry & Electronics Maintenance (\$1.8 million)
 - o Contamination Assessments (\$612,893)

IV. PROGRAM ALLOCATIONS

- Operating Capital Outlay:
 - o C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$4.2 million), which includes:
 - S-9 Pump Station Main Engin and Pump Overhaul (\$2.1 million)
 - North Shore Pump Stations refurbishments (\$1.5 million)
 - o C&SF and STA Levee/Canal Maintenance (\$1.4 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 and for New Works coming online (\$1.4 million).
- Fixed Capital Outlay:
 - o District Potential Future Resiliency Grants Projects (\$26.2 million)
 - o SCADA Stilling Well/Platform Replacements (\$3.3 million)
 - WCA 2 SCADA Stilling Well Replacements (\$2.8 million)
 - I-75 Canal Weir #3 Stilling Well Replacement (\$500,000)
 - o Water Management System Upgrade (\$2.7 million)
 - o G-370/G-372 Pump/Engine Overhaul (\$1.9 million)
- Interagency Expenditures:
 - o Resiliency Initiatives (\$50,000)
 - o STA Telemetry (\$31,844)
 - o Structure Maintenance (\$20,000)
- Fund Balance – Emergency Response:
 - o Economic Stabilization Fund (\$59.0 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,
- The emergency or unanticipated need directly impacts the citizens and/or environment within District boundaries, or

IV. PROGRAM ALLOCATIONS

- 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.

Additional items funded with Fund Balance include: BCB I-75 #2 Weir Replacement (\$2.2 million), BCB Gordon and Palm River Structure Replacements projects (\$900,000) and the Operational Costs for Dade-Broward Levee Structure (\$6,687).

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

TENTATIVE BUDGET - Fiscal Year 2025-26

3.3 - Facilities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 854,505	\$ 1,248,921	\$ 781,332	\$ 645,625	\$ 844,262	\$ 198,637	30.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 98,121	\$ 115,724	\$ 111,098	\$ 200,000	\$ 73,200	\$ (126,800)	-63.4%
Operating Expenses	\$ 3,370,776	\$ 3,544,877	\$ 3,109,093	\$ 4,184,713	\$ 3,187,063	\$ (997,650)	-23.8%
Operating Capital Outlay	\$ 180,587	\$ 37,588	\$ 49,311	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 187,684	\$ 231,074	\$ 323,637	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,691,673	\$ 5,178,184	\$ 4,374,470	\$ 5,030,338	\$ 4,104,525	\$ (925,813)	-18.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,104,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,104,525

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 844,262	\$ -	\$ 844,262
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 73,200	\$ -	\$ 73,200
Operating Expenses	\$ 3,187,063	\$ -	\$ 3,187,063
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,104,525	\$ -	\$ 4,104,525

Changes and Trends

Operating Capital Outlay fluctuated from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to the cash flow funding needs for facilities planned replacements.

Operating Expenses also fluctuated from Fiscal year 2021-22 to Fiscal Year 2023-24 as necessary repairs and preventative maintenance to District facilities took place and due to increased electric costs. In Fiscal Year 2024-25, Operating Expenses increased due to increased maintenance costs, increased lease and utility costs.

Contracted Services fluctuations between Fiscal Year 2021-22 and Fiscal Year 2023-24 are for the preventive maintenance and operational plan and due to a backlog of maintenance projects being contracted out.

Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 have increased due to postings supporting the implementation of the new GASB 87 accounting standard for recording facility lease agreements.

IV. PROGRAM ALLOCATIONS

Salaries and Benefits fluctuated from Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to staff vacancies, which has required more work to be contracted out.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$4.1 million, an 18.4 percent (\$925,813) decrease from the Fiscal Year 2024-25 Adopted Budget of \$5 million. Contracted Services decreased 63.4 percent (\$126,800) and Operating Expenses decreased 23.8 percent (\$997,650) due to ad valorem reductions for redirection to the Critical Flood Control Infrastructure program. Salaries and Benefits increased 30.8 percent (\$198,637) due to the allocation of staff support and approved cost-of-living increases and 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 (\$844,262)
- Contracted Services:
 - o Preventative Maintenance & Operational Plan (\$73,200)
- Operating Expenses:
 - o Preventative Maintenance & Operational Plan (\$3.2 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance, janitorial services, and exterior grounds maintenance (\$1.5 million)
 - Utilities (\$1.3 million)
 - Building lease payments for the service centers and hanger / office (\$368,146)

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 (C&SF) 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

3.4 - Invasive Plant Control

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative - Adopted)	% of Change (Tentative - Adopted)
Salaries and Benefits	\$ 4,037,478	\$ 4,370,778	\$ 4,635,356	\$ 4,562,894	\$ 4,361,393	\$ (201,501)	-4.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 650,684	\$ 421,464	\$ 528,551	\$ 508,891	\$ 612,225	\$ 103,334	20.3%
Operating Expenses	\$ 23,508,473	\$ 26,756,639	\$ 28,366,126	\$ 43,714,439	\$ 42,006,623	\$ (1,707,816)	-3.9%
Operating Capital Outlay	\$ 57,884	\$ 131,818	\$ 421,280	\$ 2,500	\$ 2,500	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 100,439	\$ 150,271	\$ 208,053	\$ 952,881	\$ 614,408	\$ (338,473)	-35.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 28,354,958	\$ 31,830,970	\$ 34,159,367	\$ 49,741,605	\$ 47,597,149	\$ (2,144,456)	-4.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 25,094,066	\$ 4,859,843	\$ -	\$ -	\$ 10,281,272	\$ 7,361,968	\$ 47,597,149

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,361,393	\$ -	\$ 4,361,393
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 612,225	\$ -	\$ 612,225
Operating Expenses	\$ 37,465,195	\$ 4,541,428	\$ 42,006,623
Operating Capital Outlay	\$ 2,500	\$ -	\$ 2,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 614,408	\$ -	\$ 614,408
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 43,055,721	\$ 4,541,428	\$ 47,597,149

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 additional Everglades Construction Project (ECP) components have come online, field station staff that support the C&SF system have been reallocated to assist with the operations of the ECP stormwater treatment areas (STAs), resulting in more outsourcing of invasive plant control activities. As Everglades restoration projects finish, additional New Works come online for vegetation management operations to maintain the new project footprints. The District continues to receive support in state funding from Florida Fish and Wildlife Conservation

IV. PROGRAM ALLOCATIONS

Commission, through the 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 2021-22 and Fiscal Year 2023-24, Operating Expenses increased due to the additional aquatic, biocontrol exotic and terrestrial plant control, supporting new operations from the CERP, NEEPP and Restoration Strategies projects coming online. Increases in exotic animal control, which supports the python elimination program have also contributed to the increased expenditures in those years.

In the Fiscal Year 2024-25 Adopted Budget, Operating Expenses increased 54.1 percent or \$15.3 million and this is primarily due to additional increases in the chemical and spraying ground applicator contract rates for exotic, aquatic and terrestrial plant control to support the C&SF system, new works coming online, work within the ECP stormwater treatment areas and on District-owned lands. Within the District area of responsibility, the average contractor rates have increased by discipline from 19 to 40 percent. Aquatic-safe herbicides cost per gallon have also increased from \$49.85 to \$54.11 per gallon or 9 percent to an upward increase of \$11.17 to \$22.50 per gallon or 101 percent.

Salaries and Benefits expenditures increased from Fiscal Year 2021-22 through Fiscal Year 2023-24 due to the reallocation of staffing resources within the program, with approved cost-of-living increases, FICA and FRS rate increases.

Interagency Expenditures also increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to the addition of the one-time funding in Fiscal Year 2022-23 for the USACE Grant for HAB Innovative Technology for Blue Green Algae response and additional funding in Fiscal Year 2023-24 partnering with the USACE supporting the Biocontrol Melaleuca Eradication project.

Operating Capital Outlay increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to funding for aquatic plant control equipment supporting New Works coming online. The decrease in the Fiscal Year 2024-25 Adopted Budget is due to the recurring routine small equipment needs for aquatic plant control.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$47.6 million, a 4.3 percent (\$2.1 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$49.7 million. This is primarily due to a decrease of 35.5 percent (\$338,473) in Interagency Expenditures for a one-time USACE Grant for HAB Innovative Technology for Blue Green Algae Response, a 3.9 percent decrease (\$1.7 million) in Operating Expenses due to the reduction of one-time State Operational funds and the redirection of recurring ad valorem funds to support the Critical Flood Control Infrastructure program. Salaries and Benefits decreased 4.4 percent (\$201,501) primarily due to the reallocation of staffing and cuts to vacant positions netted against approved rate increases in employer FRS contributions, the employer's share of FICA taxes, and the approved cost-of-living increase.

Contracted Services increased 20.3 percent (\$103,334) primarily due to additional exotic plant control needs for the C-111 Frog Pond project.

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

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.4 million)
- Contracted Services:
 - o Aquatic Plant Control (\$160,000)
 - o Contracted Land Management Services (\$164,272)
 - o Exotic & Terrestrial Plant Control (\$191,500)
- Operating Expenses:
 - o Exotic Plant Control (\$25.6 million), which includes:
 - New Works for BBCW, C-44, Caloosahatchee River WBSR, 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, Picayune Strand and on District lands as part of Indian River South, BBSEER, Lake Okeechobee Watershed Restoration and Wetland Mitigation lands under District management (\$18.8 million)
 - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6.8 million)
 - o Aquatic Plant Control and Aquatic Plant Control / LTP STA O&M (\$10.4 million)
 - o Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.7 million)
 - o Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.5 million)
 - o Contracted Land Management Services (\$1.1 million)
 - o Biocontrol Exotic Plant (\$709,250)
- Interagency Expenditures:
 - o Biocontrol Exotic Plant (\$300,000)
 - o Aquatic Plant Control - STA (\$210,408)
 - o Terrestrial Plant Control (\$104,000)

Items funded with Fund Balance include Land Management (Lease Revenue and Release of Reservations Revenue) for Aquatic, Terrestrial and Exotic plant control (\$3.6 million), and Wetland Mitigation for Land Management (\$1.3 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 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 (STAs) 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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 4,317,637	\$ 4,691,810	\$ 5,000,437	\$ 5,664,412	\$ 5,861,577	\$ 197,165	3.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 201,261	\$ 299,331	\$ 273,883	\$ 1,593,581	\$ 680,092	\$ (913,489)	-57.3%
Operating Expenses	\$ 587,787	\$ 717,517	\$ 725,654	\$ 1,240,827	\$ 1,171,599	\$ (69,228)	-5.6%
Operating Capital Outlay	\$ 117,477	\$ 269,188	\$ 47,139	\$ 197,500	\$ 9,500	\$ (188,000)	-95.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 12,402	\$ 12,402	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ 66,134	\$ 95,542	\$ 45,955	\$ 188,520	\$ 189,893	\$ 1,373	0.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,290,296	\$ 6,073,388	\$ 6,093,069	\$ 8,897,242	\$ 7,925,063	\$ (972,179)	-10.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 7,925,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,925,063

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,861,577	\$ -	\$ 5,861,577
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 675,092	\$ 5,000	\$ 680,092
Operating Expenses	\$ 857,583	\$ 314,016	\$ 1,171,599
Operating Capital Outlay	\$ 9,500	\$ -	\$ 9,500
Fixed Capital Outlay	\$ 12,402	\$ -	\$ 12,402
Interagency Expenditures (Cooperative Funding)	\$ 189,893	\$ -	\$ 189,893
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 7,606,047	\$ 319,016	\$ 7,925,063

IV. PROGRAM ALLOCATIONS

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 2021-22 to Fiscal Year 2023-24 with staff supporting the additional New Works coming online as well as cost-of-living increases and increases in FRS rates and FICA. Operating Capital Outlay has fluctuated from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to one-time laboratory, radio, and other field expenses connected with New Works projects. Contracted Services and Operating Expenses have increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to contracts and operational expenses for fish collection and analysis in the STAs as new Restoration Strategies projects come online.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$7.9 million, a 10.9 percent (\$972,179) decrease from the Fiscal Year 2024-25 Adopted Budget of \$8.9 million. Operating Capital Outlay decreased 95.2 percent (\$188,000) due to the reduction of one-time funding for Water Quality Monitoring (WQM) Field Equipment supporting new works coming online for Restoration Strategies projects. Contracted Services decreased 57.3 percent (\$913,489) due to a reduction of lab support for STA compliance needs to support the Restoration Strategies C-139 FEB and STA1-W Expansion #2 projects and the redirection of the recurring funds to the Critical Flood Control Infrastructure program.

Operating Expenses decreased 5.6 percent (\$69,228) due to the reduction in Security Management for redirection to the Critical Flood Control Infrastructure program. Salaries and Benefits increased 3.5 percent (\$197,165) due to approved cost-of-living increases and 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 (\$5.9 million)
- Contracted Services:
 - o Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$640,305)
 - o Safety & Security Management (\$34,437)
 - o Permitting (\$5,350)
- Operating Expenses:
 - o Security, Emergency and Safety Management (\$915,366)
 - o Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$226,607)
 - o Permitting (\$18,696)
- Operating Capital Outlay:
 - o Security Management Security Equipment (\$9,500)
- Fixed Capital Outlay
 - o Security Replacement Access Control Panel (\$12,402)

IV. PROGRAM ALLOCATIONS

- Interagency Expenditures:
 - o STA Compliance (\$189,893)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

3.6 - Fleet Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative - Adopted)	% of Change (Tentative - Adopted)
Salaries and Benefits	\$ 3,261,937	\$ 3,321,664	\$ 3,561,363	\$ 3,677,064	\$ 4,261,118	\$ 584,054	15.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ 2,742	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 5,499,209	\$ 5,693,037	\$ 5,706,549	\$ 5,022,769	\$ 5,055,071	\$ 32,302	0.6%
Operating Capital Outlay	\$ 261,389	\$ 56,848	\$ 64,630	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ 32,805	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 106	\$ -	\$ 745	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,022,641	\$ 9,071,549	\$ 9,368,834	\$ 8,699,833	\$ 9,316,189	\$ 616,356	7.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 9,316,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,316,189

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,261,118	\$ -	\$ 4,261,118
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 5,055,071	\$ -	\$ 5,055,071
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,316,189	\$ -	\$ 9,316,189

Changes and Trends

This activity represents an increase from Fiscal Year 2021-22 to Fiscal Year 2023-24. 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 2021-22 to Fiscal Year 2023-24 due to the centralization of previously decentralized Fleet Activities and rising costs for maintenance.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$9.3 million, a 7.1 percent (\$616,356) increase from the Fiscal Year 2024-25 Adopted Budget of \$8.7 million. There is a 15.9 percent (\$584,054) increase in Salaries and Benefits due to approved cost-of-living increases, staff allocations supporting this activity and increases to the District's contribution to FRS and employer's share of FICA taxes. Operating Expenses increased \$32,302 to support new works operational fleet and equipment maintenance costs.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.3 million)
- Operating Expenses:
 - o Levee Maintenance Fleet – (\$1.2 million), which includes:
 - Fleet vehicle fuel and oil (\$488,353)
 - Fleet parts and supplies (\$435,877)
 - Vehicle Maintenance & Repair (\$324,384)
 - o Automotive - Departments Outside O&M (\$816,377), which includes:
 - Vehicle Fuel Card Consumed (\$346,500)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$145,965)
 - Maintenance and Repair – Vehicles (72,191)
 - o Structure Maintenance Fleet – (\$703,446), which includes:
 - Inventory Other Fuels – (\$325,688)
 - Fleet Parts & Supplies (\$216,448)
 - Vehicle Maintenance & Repair (\$161,310)
 - o Pumping Operations Fleet – (\$453,900), which includes:
 - Fleet vehicle fuel card and oil (\$229,316)
 - Fleet Parts and Supplies (\$79,417)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$87,167)
 - o Aquatic & Terrestrial Plant Control – Fleet (\$490,041), which includes:
 - Fleet parts and supplies (\$168,908)
 - Fleet vehicle fuel and oil (\$242,794)
 - Vehicle Maintenance & Repair (\$78,339)
 - o Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:
 - Fleet vehicle fuel and oil (\$131,175)
 - Fleet parts and supplies (\$120,092)
 - Maintenance & Repair – Vehicles (\$98,113)
 - o Pump Station Maintenance - Fleet (\$385,006), which includes:
 - Fleet vehicle fuel and oil (\$217,952)
 - Maintenance and Repair – Vehicles (\$79,267)
 - Fleet parts and supplies (\$87,787)
 - o O&M Fleet Overhead (\$155,552), which includes:

IV. PROGRAM ALLOCATIONS

- Fleet vehicle fuel and oil (\$37,071)
- Tools and Equipment (\$25,060)
- Fleet parts and supplies (\$93,421)
- o Telemetry Maintenance - Fleet (\$173,530), which includes:
 - Fleet vehicle fuel and oil (\$93,108)
 - Fleet parts and supplies (\$61,266)
 - Vehicle Maintenance & Repair (\$19,156)
- o Construction - Fleet (\$93,826), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$32,776)
- o Compliance/Enforcement – Fleet (\$92,394), which includes:
 - Fleet vehicle fuel and oil (\$49,932)
 - Maintenance and Repair – Vehicles (\$14,277)
 - Fleet parts and supplies (\$28,185)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

3.7 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 4,924,583	\$ 5,391,023	\$ 6,152,890	\$ 6,784,667	\$ 6,972,612	\$ 187,945	2.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 886,401	\$ 611,816	\$ 550,920	\$ 1,717,161	\$ 1,717,161	\$ -	0.0%
Operating Expenses	\$ 3,823,276	\$ 3,516,481	\$ 4,004,786	\$ 6,026,608	\$ 5,549,266	\$ (477,342)	-7.9%
Operating Capital Outlay	\$ 141,488	\$ 88,954	\$ 13,715	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 143,424	\$ 143,424	\$ 143,424	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,919,172	\$ 9,751,698	\$ 10,865,735	\$ 14,528,436	\$ 14,239,039	\$ (289,397)	-2.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 14,239,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,239,039

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,972,612	\$ -	\$ 6,972,612
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,717,161	\$ -	\$ 1,717,161
Operating Expenses	\$ 5,549,266	\$ -	\$ 5,549,266
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 14,239,039	\$ -	\$ 14,239,039

Changes and Trends

Operating Expenses increased from Fiscal Year 2022-23 to Fiscal Year 2023-24 due to increases in software upgrade costs and licensing costs. Operating Expenses continue to increase each year as software upgrades and licensing costs increase each year. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software maintenance.

Contracted Services decreased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to the reduction in external IT contractual software support. Budget increases in Contracted Services between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software consulting services and security outsourcing services.

IV. PROGRAM ALLOCATIONS

Operating Capital Outlay decreased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to decreases in computer hardware purchases.

Salaries and Benefits increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to IT staff supporting the program. As new works infrastructure comes online, the allocation of IT staff for network operations, computer support and maintenance increases, along with approved cost-of-living increases, and employers share of FICA and FRS contribution rate increases.

Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$14.2 million, a 2.0 percent (\$289,397) decrease from the Fiscal Year 2024-25 Adopted Budget of \$14.5 million. There is a 7.9 percent (\$477,342) decrease in Operating Expenses from a reduction in IT software maintenance as recurring ad valorem funds were redirected to the Critical Flood Control Infrastructure program. This decrease is partially offset by a 2.8 percent (\$187,945) increase in Salaries and Benefits which reflects approved 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 activity include the following:

- Salaries and Benefits (\$7.0 million)
- Contracted Services:
 - o O&M IT Support (\$1.7 million), which includes:
 - Computer consulting services for enterprise resource support and IT security (\$1.5 million)
 - Copier/printer lease (\$162,480)
 - Microwave tower services (\$90,000)
- Operating Expenses:
 - o O&M IT Support (\$5.5 million), which includes:
 - Software maintenance (\$4.3 million)
 - Desktop computer / monitor replacements (\$444,000)
 - Utilities (\$350,344)
 - Hardware maintenance (\$340,404)
 - 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

4.0 Regulation

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 14,605,455	\$ 15,279,025	\$ 16,509,700	\$ 18,580,559	\$ 19,098,567	\$ 518,008	2.8%
Other Personal Services	\$ 43,586	\$ 48,847	\$ 62,360	\$ 63,466	\$ 87,466	\$ 24,000	37.8%
Contracted Services	\$ 235,083	\$ 202,429	\$ 250,618	\$ 410,019	\$ 391,019	\$ (19,000)	-4.6%
Operating Expenses	\$ 1,406,400	\$ 1,246,272	\$ 844,206	\$ 6,118,896	\$ 5,926,711	\$ (192,185)	-3.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 51,157	\$ 592,560	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,290,524	\$ 16,827,731	\$ 18,259,443	\$ 25,172,940	\$ 25,503,763	\$ 330,823	1.3%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 19,098,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,098,567
Other Personal Services	\$ 87,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,466
Contracted Services	\$ 391,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,019
Operating Expenses	\$ 5,926,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,926,711
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 25,503,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,503,763

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	158	\$ 13,098,141	\$ 19,098,567	\$ -	\$ 19,098,567
Other Personal Services	2	\$ 87,466	\$ 87,466	\$ -	\$ 87,466
Contracted Services	-	\$ -	\$ 376,849	\$ 14,170	\$ 391,019
Operating Expenses			\$ 2,059,670	\$ 3,867,041	\$ 5,926,711
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 21,622,552	\$ 3,881,211	\$ 25,503,763

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	163	163	163	159	158	(1)	-0.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	2	2	2	2	2	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	165	165	165	161	160	(1)	-0.6%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

FY 2024-25 Budget (Adopted)		159	25,172,940	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
			(1)	
	Salaries and Benefits			-
	Other Personal Services			-
	Contracted Services			(37,000)
1	Decrease in Regulation Program Support	(37,000)		
	Operating Expenses			(200,185)
2	Decrease in Environmental Resource Permitting	(23,010)		
3	Decrease in Regulation IT Support	(154,175)		
4	Decrease in Regulation Program Support	(23,000)		
	Operating Capital Outlay			-
	Fixed Capital Outlay			-
	Interagency Expenditures (Cooperative Funding)			-
	Debt			-
	Reserves			-
TOTAL REDUCTIONS			(1)	(237,185)

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					518,008
1	Increase in Total Salaries and Wages	461,213			The increase is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, along with the approved cost-of-living increase in Fiscal Year 2025-26 keeping in line with State employees.
2	Increase in Total Fringe Benefits	56,795			The increase is due to the approved FRS rate increases and FICA increases along with an increase in health insurance.
Other Personal Services					24,000
3	Increase in Environmental Resource Permitting	12,000			The increase is due to contractual administrative support for environmental resource permitting.
4	Increase in Water Use Permitting	12,000			The increase is due to contractual administrative support for water use permitting.
Contracted Services					18,000
5	Increase in Environmental Resource Permitting	10,000			The increase is due to legal ads for environmental resource permits and increase in contractual support for large volume scanning.
6	Increase in Water Use Permitting	8,000			The increase is due to required advertising for water use permits.
Operating Expenses					8,000
7	Increase in Water Use Permitting	8,000			The increase is due to specialized water use permitting training.
Operating Capital Outlay					-
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0	568,008	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2025-26			158	\$ 25,503,763	

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 1,800 water use permit applications; 2,200 environmental and surface water permit applications; and numerous compliance investigations per year. The program also stays current with construction certifications. Between Fiscal Year 2021-22 to Fiscal Year 2023-24, changes in Contracted Services are from increases in permitting support costs including advertising expense and IT consulting expense for permitting software. Increase in Salaries and Benefits is due to approved cost-of-living increases, increases in FRS contributions, and employers share of FICA taxes. Decreases in Operating Expenses are due to decreases in self-insurance expenses. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software maintenance and increases in health and self-insurance budget but expenses vary based on expenditure postings. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$25.5 million, a 1.3 percent (\$330,823) increase from the Fiscal Year 2024-25 Adopted Budget of \$25.2 million. This increase is due primarily to a 37.8 percent (\$24,000) increase in Other Personal Services for consulting services for environmental resource and water use permitting, and a 2.8 percent (\$518,008) increase in Salary and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26, and an increase in the Districts FRS contributions, and employer share of FICA taxes. These increases are offset by a 4.6 percent (\$19,000) decrease in Contracted Services for administrative support and a 3.1 percent (\$192,185) decrease in Operating Expenses for training and conferences, and bank processing fees. The decreases are also due to the redirection of funds to support the Critical Flood Control Infrastructure program.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$19.1 million) (158 FTEs)
- Other Personal Services (2 OPS):
 - o Water Use Permitting contractor support for permit administration (\$43,733)
 - o Environmental Resource and Water Use Permitting contract support for permit application processing (\$43,733)
- Contracted Services:
 - o Water Use Permitting legal services for publishing legal notices of receipt of application for individual consumptive use permits (\$60,000)
 - o Environmental Resource Permitting (\$37,958), which includes:
 - Scanning and Advertising Services (\$24,958)
 - Contract Pilot Services (\$13,000)
 - o Regulation IT Support (\$270,329), which includes:

IV. PROGRAM ALLOCATIONS

- Computer consulting services (\$201,324)
- Copier/printer leases (\$44,005)
- Network Cabling (\$25,000)
- Operating Expenses:
 - o Regulation Program Support for self-insurance programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$3.9 million)
 - o Regulation IT Support (\$1.6 million), which includes:
 - IT Software/Hardware maintenance (\$1.5 million)
 - Telecommunications Services (\$94,884)
 - o Environmental Resource Permitting (\$409,939), which includes:
 - 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 (\$211,684)
 - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
 - Office supplies, travel, training, and postage (\$88,530)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

4.1 - Consumptive Use Permitting

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 3,795,488	\$ 3,899,003	\$ 4,305,384	\$ 5,538,671	\$ 5,744,271	\$ 205,600	3.7%
Other Personal Services	\$ 26,814	\$ 22,619	\$ 30,667	\$ 31,733	\$ 43,733	\$ 12,000	37.8%
Contracted Services	\$ 54,596	\$ 51,320	\$ 52,246	\$ 52,000	\$ 60,000	\$ 8,000	15.4%
Operating Expenses	\$ 5,024	\$ 741	\$ 7,380	\$ 1,175	\$ 9,175	\$ 8,000	680.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,881,922	\$ 3,973,682	\$ 4,395,678	\$ 5,623,579	\$ 5,857,179	\$ 233,600	4.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 5,857,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,857,179

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,744,271	\$ -	\$ 5,744,271
Other Personal Services	\$ 43,733	\$ -	\$ 43,733
Contracted Services	\$ 60,000	\$ -	\$ 60,000
Operating Expenses	\$ 9,175	\$ -	\$ 9,175
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,857,179	\$ -	\$ 5,857,179

Changes and Trends

The proposed funding level supports the review of an average of 1,800 water use permit applications and numerous related compliance investigations per year. 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 fluctuations in Operating

IV. PROGRAM ALLOCATIONS

Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to conference registrations for online webinars for required training. An increase in Salaries and Benefits is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26, and an increase in FRS contributions, and employer's share of FICA taxes offset by staffing vacancies.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$5.9 million, a 4.2 percent (\$233,600) increase from the Fiscal Year 2024-25 Adopted Budget of \$5.6 million due primarily to a 3.7 percent (\$205,600) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26, and due to increases in the Districts FRS contributions, and employer's share of FICA taxes. There is also a 680.9 percent (\$8,000) increase in Operating Expenses for specialized water use permitting training, and a 15.4 percent (\$8,000) increase in Contracted Services for water permitting legal advertising. Increases in Other Personal Services of 37.8 percent (\$12,000) are due to contractual support for large volume scanning.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$5.7 million)
- Other Personal Services:
 - o Water Use Permitting contractor support for the permit administration effort (\$43,733)
- Contracted Services:
 - o Water Use Permitting for publishing legal notice of receipt of application for individual consumptive use permits (\$60,000)
- Operating Expenses:
 - o Water Use Training (\$8,000)
 - o Small tools (\$225)
 - o Business Travel (\$950)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 8,484,014	\$ 9,034,800	\$ 9,767,399	\$ 9,932,473	\$ 10,454,317	\$ 521,844	5.3%
Other Personal Services	\$ 16,772	\$ 26,228	\$ 31,693	\$ 31,733	\$ 43,733	\$ 12,000	37.8%
Contracted Services	\$ 15,070	\$ 46,035	\$ 7,810	\$ 27,958	\$ 37,958	\$ 10,000	35.8%
Operating Expenses	\$ 447,558	\$ 378,408	\$ 362,241	\$ 439,424	\$ 416,414	\$ (23,010)	-5.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 51,157	\$ 55,465	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 8,963,414	\$ 9,536,629	\$ 10,224,608	\$ 10,431,588	\$ 10,952,422	\$ 520,834	5.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 10,952,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,952,422

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,454,317	\$ -	\$ 10,454,317
Other Personal Services	\$ 43,733	\$ -	\$ 43,733
Contracted Services	\$ 37,958	\$ -	\$ 37,958
Operating Expenses	\$ 416,414	\$ -	\$ 416,414
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,952,422	\$ -	\$ 10,952,422

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Fiscal Year 2025-26 Tentative Budget represents a consistent level of service. The proposed funding level supports the review of an average of 2,200 permit applications and numerous compliance investigations per year and staying current with construction certifications. Contracted Services changed from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to regulatory permitting support. The increase in Other Personal Services from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to an increase in regulatory support needs. The increase in Salaries and Benefits from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to approved cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$11.0 million, a 5.0 percent (\$520,834) increase from the Fiscal Year 2024-25 Adopted Budget of \$10.4 million. This increase is due primarily to a 37.8 percent (\$12,000) increase in Other Personal Services for consulting services for environmental resource permitting, and a 5.3 percent (\$521,844) increase in Salary and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, the approved cost-of-living adjustment for Fiscal Year 2025-26, and due to increases in the Districts FRS contributions, and employer's share of FICA taxes. There is also a 35.8 percent (\$10,000) increase in Contracted Services for advertising and contracted administrative services for large volume scanning and legal ads. These increases are offset by a 5.2 percent (\$23,010) decrease in Operating Expenses for a reduction in credit card and county recording fee (\$18,000).

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$10.5 million)
- Other Personal Services:
 - o Environmental Resource Permitting contract support for application processing (\$43,733)
- Contracted Services:
 - o Scanning and Advertising Services (\$24,958)
 - o Pilot Services (\$13,000)
- Operating Expenses:
 - o Environmental Resource Permitting (\$416,414) which includes:
 - 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 (\$211,634)
 - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
 - Office supplies, travel, training and postage (\$88,530)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 574,175	\$ 573,485	\$ 579,908	\$ 1,066,151	\$ 673,057	\$ (393,094)	-36.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 21,664	\$ 15,613	\$ 28,157	\$ 59,732	\$ 22,732	\$ (37,000)	-61.9%
Operating Expenses	\$ 12,495	\$ 31,424	\$ 4,127	\$ 3,927,644	\$ 3,904,644	\$ (23,000)	-0.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 608,334	\$ 620,522	\$ 612,192	\$ 5,053,527	\$ 4,600,433	\$ (453,094)	-9.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,600,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600,433

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 673,057	\$ -	\$ 673,057
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 8,562	\$ 14,170	\$ 22,732
Operating Expenses	\$ 37,603	\$ 3,867,041	\$ 3,904,644
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 719,222	\$ 3,881,211	\$ 4,600,433

Changes and Trends

The increase in Salaries and Benefits between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to an increase in FRS retirement contributions and employer's share of FICA taxes and approved cost-of-living salary increases. Increase in Fiscal Year 2024-25 Salaries and Benefits is due to cost-of-living increases being budgeted at a high level and then implemented throughout the program in the Fiscal Year 2025-26 Tentative Budget. The variance in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to advertising expenses, and the variance in Operating Expenses between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to self-insurance expenses, conference registrations, and travel expenses. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software maintenance and increases in health and self-insurance budget, but expenses vary based on expenditure postings.

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

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget \$4.6 million, a 9.0 percent (\$453,094) decrease from the Fiscal Year 2024-25 Adopted Budget of \$5.0 million. The decrease is due to a 36.9 percent (\$393,094) decrease in Salaries and Benefits which reflects the impact of a reduction in staff allocated to this State Activity and a decrease in benefits from the reallocation. There is also a decrease of 0.6 percent (\$23,000) in Operating Expenses due to decrease in training and travel and a decrease of 61.9 percent (\$37,000) in Contracted Services for administrative services including large-volume scanning and permit reporting.

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

- Salaries and Benefits (\$673,057)
- Contracted Services:
 - o Claims Handling Fees & Physicals (\$19,092)
- Operating Expenses:
 - o Medical, Dental & Vision/Liability Claims Paid (\$3.6 million) Administrator /Actuarial 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

4.5 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,751,778	\$ 1,771,737	\$ 1,857,008	\$ 2,043,264	\$ 2,226,922	\$ 183,658	9.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 143,753	\$ 89,460	\$ 162,405	\$ 270,329	\$ 270,329	\$ -	0.0%
Operating Expenses	\$ 941,323	\$ 835,699	\$ 470,457	\$ 1,750,653	\$ 1,596,478	\$ (154,175)	-8.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 537,095	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,836,854	\$ 2,696,897	\$ 3,026,966	\$ 4,064,246	\$ 4,093,729	\$ 29,483	0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,093,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,093,729

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,226,922	\$ -	\$ 2,226,922
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 270,329	\$ -	\$ 270,329
Operating Expenses	\$ 1,596,478	\$ -	\$ 1,596,478
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,093,729	\$ -	\$ 4,093,729

Changes and Trends

Contracted Services increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 for consulting services and application development as a regulation software replacement module continued. The decrease in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to fluctuation in funding requirements for computer software, utilities, and computer parts and supplies. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements. The increase in Salaries and Benefits is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustments for Fiscal Year 2025-26. There were also increases in District FRS retirement contributions and the employers share of FICA taxes. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increases in IT software maintenance.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$4.1 million, a 0.7 percent (\$29,483) increase from the Fiscal Year 2024-25 Adopted Budget of \$4.1 million. The increase is due to a 9.0 percent (\$183,658) increase in Salaries and Benefits due to increases in FRS contributions, and employer's share of FICA taxes, and due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. Operating Expenses decreased 8.8 percent (\$154,175) due to a decrease in IT software maintenance as funds were redirected to the Critical Flood Control Infrastructure program.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.2 million)
- Contracted Services:
 - o Copier/Printer Lease and Network Cabling (\$69,005)
 - o SAP and Security Consulting Services (\$201,324)
- Operating Expenses:
 - o IT Software Maintenance (\$1.4 million)
 - o Telecommunications Services (\$94,884)
 - o IT Hardware Maintenance (\$92,195)

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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

5.0 Outreach

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,199,558	\$ 1,202,431	\$ 1,324,708	\$ 1,415,860	\$ 1,067,396	\$ (348,464)	-24.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 4,019	\$ 18,883	\$ 7,989	\$ 30,100	\$ 30,100	\$ -	0.0%
Operating Expenses	\$ 59,197	\$ 75,509	\$ 74,797	\$ 64,295	\$ 46,150	\$ (18,145)	-28.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,262,774	\$ 1,296,823	\$ 1,407,495	\$ 1,510,255	\$ 1,143,646	\$ (366,609)	-24.3%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,067,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,067,396
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 30,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,100
Operating Expenses	\$ 46,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,150
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,143,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,143,646

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	8	\$ 748,475	\$ 1,067,396	\$ -	\$ 1,067,396
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 30,100	\$ -	\$ 30,100
Operating Expenses			\$ 46,150	\$ -	\$ 46,150
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 1,143,646	\$ -	\$ 1,143,646

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	10	10	10	10	8	(2)	-20.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10	10	10	10	8	(2)	-20.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

FY 2024-25 Budget (Adopted)		10	1,510,255	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			(2)	(348,464)
1	Decrease in Total Salaries and Wages	(223,929)		
2	Decrease in Total Fringe Benefits	(124,535)		
Other Personal Services				-
Contracted Services				-
Operating Expenses				(18,145)
3	Decrease in Public Information	(18,145)		
Operating Capital Outlay				-
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL REDUCTIONS			(2)	(366,609)

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				-	
Other Personal Services				-	
Contracted Services				-	
Operating Expenses				-	
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES			0	-	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2025-26			8	\$ 1,143,646	

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 increases in Contracted Services and Operating Expenses between Fiscal Year 2021-22 to Fiscal Year 2023-24 are due and increases in public engagement and video production expenses and increase in offsite storage. Increases in Salaries and Benefits are due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There were also increases in the Districts FRS contributions, and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$1.1 million, a 24.3 percent (\$366,609) decrease from the Fiscal Year 2024-25 Adopted Budget of \$1.5 million. The variance is due to a 24.6 percent (\$348,464) decrease in Salaries and Benefits due a decrease in staff (2 FTEs) and benefits allocated to this Program, and a 28.2 percent (\$18,145) decrease in Operating Expenses for business travel and office supplies.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.1 million) (8 FTEs)
- Contracted Services:
 - o Legislative Cooperative Position (\$27,000)
 - o Public Information for media related services (\$3,100)
- Operating Expenses:
 - o Public Information (\$41,650), which includes:
 - Media related equipment and Outreach services (\$34,050)
 - Membership dues, office supplies, and subscriptions (\$7,600)
 - o 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

5.1 - Water Resource Education

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

5.2 - Public Information

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,199,558	\$ 1,202,431	\$ 1,324,708	\$ 1,415,860	\$ 1,067,396	\$ (348,464)	-24.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 4,019	\$ 2,604	\$ 7,268	\$ 3,100	\$ 3,100	\$ -	0.0%
Operating Expenses	\$ 57,853	\$ 61,690	\$ 59,050	\$ 59,795	\$ 41,650	\$ (18,145)	-30.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,261,430	\$ 1,266,725	\$ 1,391,026	\$ 1,478,755	\$ 1,112,146	\$ (366,609)	-24.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 1,112,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,112,146

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,067,396	\$ -	\$ 1,067,396
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,100	\$ -	\$ 3,100
Operating Expenses	\$ 41,650	\$ -	\$ 41,650
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,112,146	\$ -	\$ 1,112,146

Changes and Trends

The variance in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to an increase in offsite storage costs. The increase in Operating Expenses between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to increases in public engagement and video production expenses. Increases in Salaries and Benefits are due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year

IV. PROGRAM ALLOCATIONS

2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There were also increases in the Districts FRS contributions, and employer's share of FICA taxes.

Budget Variance

The Fiscal Year 2025-26 Tentative Budget is \$1.1 million, a 24.8 percent (\$366,609) decrease from the Fiscal Year 2024-25 Adopted Budget of \$1.5 million. The variance is due to a 24.6 percent (\$348,464) decrease in Salaries and Benefits due a decrease in staff (2 FTEs) and benefits allocated to this Program, and a 30.3 percent (\$18,145) decrease in Operating Expenses for business travel and office supplies.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.1 million)
- Contracted Services:
 - o Public Information for media related services (\$3,100)
- Operating Expenses:
 - o Public Information (\$41,650), which includes:
 - Media related equipment and Outreach services (\$34,050)
 - Membership dues, office supplies, and subscriptions (\$7,600)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

5.3 - Public Relations

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

5.4 - Cabinet & Legislative Affairs

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 16,279	\$ 721	\$ 27,000	\$ 27,000	\$ -	0.0%
Operating Expenses	\$ 1,344	\$ 13,820	\$ 15,747	\$ 4,500	\$ 4,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,344	\$ 30,099	\$ 16,468	\$ 31,500	\$ 31,500	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 31,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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 increases in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to an increase in meeting expenses. The increase in Contractual Services from Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to an increase in offsite storage.

Budget increases in Contracted Services between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to the budget for a Legislative Cooperative Position. Budget decreases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to a one-time increase

IV. PROGRAM ALLOCATIONS

in meeting expenses in Fiscal Year 2023-24 that were not required in Fiscal Year 2024-25 and Fiscal Year 2025-26.

Budget Variances

This activity has no change from the Fiscal Year 2024-25 Adopted Budget of \$31,500.

Major Budget Items for this activity include the following:

- Contracted Services:
 - o Legislative Cooperative Position (\$27,000)
- Operating Expenses:
 - o 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.

Outreach activities not otherwise categorized above.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

5.5 - Other Outreach Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative - Adopted)	% of Change (Tentative - 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

5.6 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.0 District Management and Administration

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 17,619,568	\$ 19,771,023	\$ 22,525,269	\$ 21,795,947	\$ 22,073,711	\$ 277,764	1.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,396,618	\$ 3,546,456	\$ 4,015,039	\$ 3,947,014	\$ 3,943,014	\$ (4,000)	-0.1%
Operating Expenses	\$ 10,330,304	\$ 9,949,998	\$ 8,548,666	\$ 14,116,878	\$ 15,297,825	\$ 1,180,947	8.4%
Operating Capital Outlay	\$ 1,566,448	\$ 689,069	\$ 1,398,199	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 138,531	\$ 33,492	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 32,912,938	\$ 34,095,077	\$ 36,520,665	\$ 41,047,839	\$ 42,502,550	\$ 1,454,711	3.5%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 22,073,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,073,711
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,943,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,943,014
Operating Expenses	\$ 14,432,023	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 15,297,825
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 41,636,748	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 42,502,550

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	157	\$ 15,167,235	\$ 22,073,711	\$ -	\$ 22,073,711
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 3,787,484	\$ 155,530	\$ 3,943,014
Operating Expenses			\$ 11,172,492	\$ 4,125,333	\$ 15,297,825
Operating Capital Outlay			\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 38,221,687	\$ 4,280,863	\$ 42,502,550

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Tentative 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	158	159	159	161	157	(4)	-2.5%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	158	159	159	161	157	(4)	-2.5%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2025-26
Tentative Budget - August 1, 2025

FY 2024-25 Budget (Adopted)					161	41,047,839	
Reductions							
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative	
			(4)				
Salaries and Benefits					-	The decrease in FTE positions is due to cuts of vacant positions with allocations to this Program. There is a net increase in Salaries and Wages, which is explained in the Increases Section.	
Other Personal Services					-		
Contracted Services					(4,000)		
1	Decrease in Administration - Records Management	(4,000)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
Operating Expenses					(497,456)		
2	Decrease in Application Development	(2,255)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
3	Decrease in Budget Development/Report	(652)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
4	Decrease in Business Operations Support	(52,700)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
5	Decrease in Comprehensive Annual Financial Report	(975)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
6	Decrease in Employment Staffing	(26,356)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
7	Decrease in IT Business Support	(113,704)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
8	Decrease in IT Executive Direction	(98,000)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
9	Decrease in Maintain & Update Payroll	(360)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
10	Decrease in Perform Audits & Investigations	(8,310)				The decrease is due to the redirection of funds to support the Critical Flood Control Infrastructure program.	
11	Decrease in Purchasing Services	(6,480)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
12	Decrease in Telecommunications	(187,664)				The decrease is due to a redirection of funds to support the Critical Flood Control Infrastructure program.	
Operating Capital Outlay					-		
Fixed Capital Outlay					-		
Interagency Expenditures (Cooperative Funding)					-		

IV. PROGRAM ALLOCATIONS

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			(4)	(501,456)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 6.0 District Management and Administration
 Fiscal Year 2025-26
 Tentative Budget - August 1, 2025

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					277,764
1	Increase in Total Salaries and Wages	238,151			The increase is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offsetting a decrease of four FTE's for this program and the approved cost of living adjustment for Fiscal Year 2025-26.
2	Increase in Total Fringe Benefits	39,613			The increase is due to the approved FRS rate increases and FICA increase along with an increase in health insurance.
Other Personal Services					-
Contracted Services					-
Operating Expenses					1,678,403
3	Increase in Administrative Support	428,403			The increase is due to internal services charges for self insurance.
4	Increase in Maintenance, Monitor, Evaluate/Report Insurance Plans	900,000			The increase is due to self insurance auto liability.
5	Increase in Tax Collector/Property Appraiser	350,000			The increase is due to reallocation of tax collector and property appraiser fees.
Operating Capital Outlay					-
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0	1,956,167	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2025-26			157	\$ 42,502,550	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to approved cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes. The decreases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to variances in medical insurance, self-insurance, property tax, and county appraisal fees. The variance in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to end-of-life equipment replacements. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to an increase in Self Insurance claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$42.5 million, a 3.5 percent (\$1.5 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$41.0 million. The increase is the result of an 8.4 percent (\$1.2 million) increase in Operating Expenses due to an increase in Self Insurance claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges which offset decreases in IT software maintenance, telecommunications, training & conferences, office supplies, and new hire relocation. There is also a 1.3 percent (\$277,764) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes. These increases are partially offset by a 0.1 percent (\$4,000) decrease in Contracted Services due to a decrease in travel.

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

- Salaries and Benefits: (\$22.1 million) (157 FTEs)
- Contracted Services:
 - o Application Development for IT Consulting Services and Enterprise Software Development (\$1.7 million)
 - o Records Management (\$70,000)
 - o Budget Development/Report (\$65,000)
 - o Employment Staffing (\$71,350)
 - o Purchasing Services (\$45,500)
 - o Legal Services (\$484,724)
 - o Develop Annual Comprehensive Financial Report – (\$142,035)
 - o Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - o Perform Audits & Investigations (\$169,000) – Independent Audit Services
 - o IT Executive Direction – (\$67,720)
 - IT Security Services – (\$67,720)

IV. PROGRAM ALLOCATIONS

- o IT Business Support – (\$97,795)
 - Copy/ Printer Lease (\$57,545)
 - IT Consulting Services (\$38,250)
- o SAP Solutions Center (\$467,065), which includes:
 - SAP Licenses and Services (\$410,000)
 - SAP Support Services (\$57,065)
- o Geospatial services (\$275,581)
- Operating Expenses:
 - o Maintenance, Monitor, Evaluate/Report Insurance Plans (\$7.8 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - o Administrative Support (-\$2.3 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a credit in this activity. The primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$2.8 million)
 - o IT Business Support (\$1.7 million) for Hardware and Storage hardware maintenance
 - o Tax Collector/Property Appraiser (\$7.1 million) for tax commissions and property appraiser fees associated with the collection of District-wide ad valorem taxes are shown in this activity
 - o Telecommunications (\$306,606) for phones, phone lines cellular and telecommunication services
 - o Business Operations Support (\$149,705) for copier, postage, and printing services.
 - o Network Support – Wired phone and conference room upgrades, audio and visual equipment, and services (\$43,797)
 - o Desktop Technology (\$60,864)
 - o Legal Services – (\$74,529)
- Operating Capital Outlay:
 - o End -of-life equipment replacements (\$388,000)
 - o Virtual Desktop Technology (\$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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1 - Administrative and Operations Support

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 17,619,568	\$ 19,771,023	\$ 22,525,269	\$ 21,795,947	\$ 22,073,711	\$ 277,764	1.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,396,618	\$ 3,546,456	\$ 4,015,039	\$ 3,947,014	\$ 3,943,014	\$ (4,000)	-0.1%
Operating Expenses	\$ 3,470,624	\$ 4,008,071	\$ 1,947,992	\$ 7,344,818	\$ 8,175,765	\$ 830,947	11.3%
Operating Capital Outlay	\$ 1,566,448	\$ 689,069	\$ 1,398,199	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 138,531	\$ 33,492	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 26,053,258	\$ 28,153,150	\$ 29,919,992	\$ 34,275,779	\$ 35,380,490	\$ 1,104,711	3.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 35,380,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,380,490

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,073,711	\$ -	\$ 22,073,711
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,787,484	\$ 155,530	\$ 3,943,014
Operating Expenses	\$ 4,916,234	\$ 3,259,531	\$ 8,175,765
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 31,965,429	\$ 3,415,061	\$ 35,380,490

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to approved cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes. The decrease in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to decreases in medical insurance, self-insurance, property tax, and county appraisal fees. The variance in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to end-of-life equipment replacements. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are

IV. PROGRAM ALLOCATIONS

due to an increase in Self Insurance claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$35.4 million, a 3.2 percent (\$1.1 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$34.3 million. The increase is the result of an 11.3 percent (\$830,947) increase in Operating Expenses due to an increase in Self Insurance claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges, which offsets decreases in IT software maintenance, telecommunications, training & conferences, office supplies, and new hire relocation. There is also a 1.3 percent (\$277,764) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes. These increases are partially offset by a 0.1 percent (\$4,000) decrease in Contracted Services due to a decrease in travel.

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

- Salaries and Benefits (\$22.1 million)
- Contracted Services:
 - o Application Development for IT Consulting Services and Enterprise Software Development (\$1.7 million)
 - o Records Management (\$70,000)
 - o Budget Development/Report (\$65,000)
 - o Employment Staffing (\$71,350)
 - o Purchasing Services (\$45,500)
 - o Legal Services (\$484,724)
 - o Develop Annual Comprehensive Financial Report – (\$142,035)
 - o Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - o Perform Audits & Investigations (\$169,000) – Independent Audit Services
 - o IT Executive Direction – (\$67,720)
 - IT Security Services – (\$67,720)
 - o IT Business Support – (\$97,795)
 - Copy/ Printer Lease (\$57,545)
 - IT Consulting Services (\$38,250)
 - o SAP Solutions Center (\$467,065), which includes:
 - SAP Licenses and Services (\$410,000)
 - SAP Support Services (\$57,065)
 - o Geospatial services (\$275,581)
- Operating Expenses:

IV. PROGRAM ALLOCATIONS

- o Maintenance, Monitor, Evaluate/Report Insurance Plans (\$7.8 million) Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
- o IT Business Support (\$1.7 million), which includes:
 - Hardware and Storage hardware maintenance (\$1.0 million)
- o Administrative Support (-\$2.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 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. The primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$2.3 million)
- o Telecommunications for phones, data lines, and local and long-distance services (\$306,606)
- o Network Support – Wired phone and conference room upgrades, audio and visual equipment and services (\$43,797)
- o Legal Services (\$74,529)
- o Business Operations Support (\$149,705)
- o Desktop Technology (\$60,864)
- o IT Executive Direction - Training and membership's (\$57,982)
- Operating Capital Outlay:
 - o End -of-life equipment replacements (\$388,000)
 - o Virtual Desktop Technology (\$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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.1 - Executive Direction

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,018,668	\$ 1,152,039	\$ 1,344,384	\$ 926,260	\$ 939,450	\$ 13,190	1.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ (266,630)	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 48,279	\$ 28,268	\$ 29,660	\$ 23,085	\$ 23,085	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,066,947	\$ 913,676	\$ 1,374,045	\$ 949,345	\$ 962,535	\$ 13,190	1.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 962,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 962,535

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 939,450	\$ -	\$ 939,450
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	\$ 962,535	\$ -	\$ 962,535

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 2021-22 and Fiscal Year 2023-24 are due to approved cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes. Operating Expenses decreased between Fiscal Year 2021-22 and Fiscal Year 2023-24 due to one-time District uniform purchases in Fiscal Year 2021-22. Contracted Services decreased during Fiscal Year 2022-23 due to legal services that were moved to a project, resulting in a credit.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$962,535, a 1.4 percent (\$13,190) increase from the Fiscal Year 2024-25 Adopted Budget of \$949,345 due to the actual distribution of cost-of-living

IV. PROGRAM ALLOCATIONS

adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes.

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

- Salaries and Benefits (\$939,450)
- Operating Expenses:
 - o Agency Management and Coordination (\$23,085), which includes:
 - District Travel and Training (\$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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.2 - General Counsel / Legal

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 2,095,608	\$ 2,543,890	\$ 3,240,838	\$ 2,719,495	\$ 2,979,157	\$ 259,662	9.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 285,417	\$ 367,528	\$ 241,413	\$ 484,724	\$ 484,724	\$ -	0.0%
Operating Expenses	\$ 51,276	\$ 52,730	\$ 68,134	\$ 74,529	\$ 74,529	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,432,301	\$ 2,964,148	\$ 3,550,385	\$ 3,278,748	\$ 3,538,410	\$ 259,662	7.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 3,538,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,538,410

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,979,157	\$ -	\$ 2,979,157
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	\$ 3,538,410	\$ -	\$ 3,538,410

Changes and Trends

The increase in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to approved cost-of-living increases, FRS Retirement contributions, and employer's share of FICA taxes. The increase in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to increases for legal library reference materials, training and travel, and Florida Bar Dues and Memberships. The fluctuations in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to legal fee fluctuations. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to small increases for legal dues and memberships.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$3.5 million, a 7.9 percent (\$259,662) increase from the Fiscal Year 2024-25 Adopted Budget of \$3.3 million due to a 9.5 percent (\$259,662) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and

IV. PROGRAM ALLOCATIONS

the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes. There is also an increase of 1 FTE charging to this subactivity.

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

- Salaries and Benefits (\$3.0 million)
- Contracted Services:
 - o Legal Services (\$484,724), which includes:
 - Legal and technical support services (\$364,000)
- Operating Expenses:
 - o 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.3 - Inspector General

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 648,725	\$ 556,263	\$ 591,429	\$ 691,247	\$ 587,553	\$ (103,694)	-15.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 163,709	\$ 160,000	\$ 160,000	\$ 169,000	\$ 169,000	\$ -	0.0%
Operating Expenses	\$ 5,492	\$ 6,987	\$ 6,791	\$ 15,739	\$ 7,429	\$ (8,310)	-52.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 817,926	\$ 723,250	\$ 758,220	\$ 875,986	\$ 763,982	\$ (112,004)	-12.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 763,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 763,982

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 587,553	\$ -	\$ 587,553
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 169,000	\$ -	\$ 169,000
Operating Expenses	\$ 7,429	\$ -	\$ 7,429
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 763,982	\$ -	\$ 763,982

Changes and Trends

This sub-activity represents a continued level of service consistent with Fiscal Year 2023-24 and the past three years. The decrease in Salaries and Benefits in Fiscal Year 2022-23 is due to staff vacancies. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to training, conferences and travel.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$763,982, a 12.8 percent (\$112,004) decrease from the Fiscal Year 2024-25 Adopted Budget of \$875,986. The increase is due to a 15 percent (\$103,694) decrease in Salaries and Benefits from a decrease in salaries partially offset by the District's increase in contribution to FRS and employer's share of FICA taxes. There is also a decrease in Operating Expenses of 52.8 percent (\$8,310) due to a reduction in training and Conference, and dues and memberships.

IV. PROGRAM ALLOCATIONS

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

- Salaries and Benefits (\$587,553)
- Contracted Services:
 - o Perform Audits and Investigations (\$169,000), which include:
 - Independent Auditing services (\$160,000)
 - Investigative Services (\$9,000)
- Operating Expenses:
 - o Perform Audits and Investigations (\$7,429), which include:
 - Travel and training (\$5,549)
 - Office Supplies/Equipment and Subscriptions (\$1,465)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.4 - Administrative Support

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 5,917,207	\$ 6,846,258	\$ 7,413,370	\$ 7,839,430	\$ 7,601,642	\$ (237,788)	-3.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 280,530	\$ 354,515	\$ 298,032	\$ 499,712	\$ 495,712	\$ (4,000)	-0.8%
Operating Expenses	\$ (1,495,537)	\$ (1,635,921)	\$ (2,169,305)	\$ 4,550,512	\$ 5,824,228	\$ 1,273,716	28.0%
Operating Capital Outlay	\$ 27,330	\$ -	\$ 11,062	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 23,187	\$ 33,492	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,729,530	\$ 5,588,039	\$ 5,586,651	\$ 12,889,654	\$ 13,921,582	\$ 1,031,928	8.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 13,921,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,921,582

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,601,642	\$ -	\$ 7,601,642
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 340,182	\$ 155,530	\$ 495,712
Operating Expenses	\$ 2,564,697	\$ 3,259,531	\$ 5,824,228
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,506,521	\$ 3,415,061	\$ 13,921,582

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to approved cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes. The variance in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to increases in medical insurance, self-insurance, property tax, and county appraisal fees. CERP indirect costs are for executive and administrative support of the CERP Program and are calculated each year and approved by the USACE. These indirect charges are a credit to expenses for this State Program and an expense at State Program 2. The variance in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to end-of-life equipment replacements. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to an increase in Self Insurance claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$13.9 million, an 8.0 percent (\$1.0 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$12.9 million. There is a 28.0 percent (\$1.3 million) increase in Operating Expenses due to an increase in Self Insurance - claims payment automotive, tax collector fees, and Internal Service Fund Self Insurance charges which offset decreases in mail courier services, office supplies, and postage. There is a 0.8 percent (\$4,000) decrease in Contracted Services due to a decrease in micrographics and imaging service, and a 3.0 percent (\$237,788) decrease in Salaries and Benefits due to turnover in staffing and hiring of staff at a lower rate, partially offset by 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 (\$7.6 million)
- Contracted Services:
 - o Administration - Records Management (\$70,000)
 - o Budget Development (\$65,000)
 - o Annual Comprehensive Financial Report contracted services (\$142,035)
 - o Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - o Manage District Investments & Debt (\$39,000)
- Operating Expenses:
 - o Business Operations Support (\$149,705) which includes paper, printing, postage, and courier Service (\$44,750)
 - o Maintenance, Monitor, Evaluate/Report Insurance Plans for Self-Insurance programs (\$7.8 million)
 - o Administrative Support (-\$2.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 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 (\$2.3 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.5 - Fleet Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.6 - Procurement / Contract Administration

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 2,124,023	\$ 2,153,250	\$ 2,519,098	\$ 2,522,457	\$ 2,709,363	\$ 186,906	7.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 8,682	\$ 9,366	\$ 12,114	\$ 45,500	\$ 45,500	\$ -	0.0%
Operating Expenses	\$ 3,000	\$ 6,414	\$ 590	\$ 14,400	\$ 7,920	\$ (6,480)	-45.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,135,705	\$ 2,169,031	\$ 2,531,802	\$ 2,582,357	\$ 2,762,783	\$ 180,426	7.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,762,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,762,783

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,709,363	\$ -	\$ 2,709,363
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 45,500	\$ -	\$ 45,500
Operating Expenses	\$ 7,920	\$ -	\$ 7,920
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,762,783	\$ -	\$ 2,762,783

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 approved cost-of-living increases and increases in District FRS Retirement contributions and employer FICA taxes. Operating Expenses fluctuated from Fiscal Year 2021-22 and Fiscal Year 2023-24 due to parts and supplies and conference registrations. The increases in Contracted Services from Fiscal Year 2021-22 to Fiscal Year 2024-25 are due to increased costs for advertising expenses. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to training and conferences.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$2.8 million, a 7.0 percent (\$180,426) increase from the Fiscal Year 2024-25 Adopted Budget of \$2.6 million. The increase is due to a 7.4 percent (\$186,906) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes. This increase is

IV. PROGRAM ALLOCATIONS

partially offset by a 45.0 percent (\$6,480) decrease in Operating Expenses for training and conferences.

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

- Salaries and Benefits (\$2.7 million)
- Contracted Services:
 - o Purchasing Services (\$45,500), which includes:
 - Advertising (\$40,500)
- Operating Expenses:
 - o Purchasing Services (\$7,920), which includes:
 - Travel, memberships, and training (\$4,860)
 - Office Supplies (\$2,655)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.7 - Human Resources

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 1,163,630	\$ 1,329,429	\$ 1,481,750	\$ 2,093,736	\$ 2,400,228	\$ 306,492	14.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 93,713	\$ 105,800	\$ 87,096	\$ 71,350	\$ 71,350	\$ -	0.0%
Operating Expenses	\$ 30,653	\$ 56,844	\$ 34,969	\$ 92,853	\$ 66,497	\$ (26,356)	-28.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,287,996	\$ 1,492,073	\$ 1,603,815	\$ 2,257,939	\$ 2,538,075	\$ 280,136	12.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,538,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,538,075

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,400,228	\$ -	\$ 2,400,228
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 71,350	\$ -	\$ 71,350
Operating Expenses	\$ 66,497	\$ -	\$ 66,497
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,538,075	\$ -	\$ 2,538,075

Changes and Trends

This sub-activity represents a continued level of service over the past five years. The increase in Salaries and Benefits is due to approved cost-of-living increases, FRS Retirement contributions and employer FICA taxes. Fluctuations in Operating Expenses are due to consulting and training expenses. Fluctuations in Contracted Expenses are due to advertising expenses. Budget increases in Operating Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to relocation and management consulting fees.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$2.5 million, a 12.4 percent (\$280,136) increase from the Fiscal Year 2024-25 Adopted Budget of \$2.3 million due to a 14.6 percent (\$306,492) increase in Salaries and Benefits due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 and the approved cost-of-living adjustment for Fiscal Year 2025-26. There was also an increase in District FRS contributions, and the employers' share of FICA taxes. This increase is partially offset by a 28.4 percent (\$26,356) decrease in Operating Expenses for training and conferences, dues and memberships, and new hire relocation.

IV. PROGRAM ALLOCATIONS

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

- Salaries and Benefits (\$2.4 million)
- Contracted Services:
 - o Employment Staffing (\$71,350), which includes:
 - Advertising (\$45,000)
 - Professional and subscription services (\$26,350)
- Operating Expenses:
 - o Employee Staffing (\$34,742), which includes:
 - Relocation Expenses (\$21,000)
 - HR Services (\$12,540)
 - o 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.8 - Communications

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 25,599	\$ 46,333	\$ 23,892	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 568,919	\$ 533,380	\$ 466,584	\$ 494,270	\$ 306,606	\$ (187,664)	-38.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 594,518	\$ 579,713	\$ 490,476	\$ 494,270	\$ 306,606	\$ (187,664)	-38.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 306,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,606

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 306,606	\$ -	\$ 306,606
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 306,606	\$ -	\$ 306,606

Changes and Trends

This sub-activity represents a continued level of service over the past five years with a decrease in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 resulting from communication utility services. Budget decrease in Contracted Expenses between Fiscal Year 2023-24 and Fiscal Year 2024-25 is due to a telecommunications audit that was a one-time expense. The increase in Contracted Services in Fiscal Year 2022-23 is due to a one-time telecommunications audit for cost savings opportunities. The variance in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to a telecommunications audit that was a one-time expense. The decrease in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to decreases in data line, phone service, and wireless devices expense.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$306,606, a 38.0 percent (\$187,664) decrease from the Fiscal Year 2024-25 Adopted Budget of \$494,270 due to reductions in telecommunications expenses.

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

- Operating Expenses:

IV. PROGRAM ALLOCATIONS

- o Telecommunications for phones, data lines, local and long-distance services (\$306,606)

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.1.9 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 4,651,707	\$ 5,189,894	\$ 5,934,400	\$ 5,003,322	\$ 4,856,318	\$ (147,004)	-2.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,538,968	\$ 2,769,545	\$ 3,192,492	\$ 2,676,728	\$ 2,676,728	\$ -	0.0%
Operating Expenses	\$ 4,258,542	\$ 4,959,369	\$ 3,510,570	\$ 2,079,430	\$ 1,865,471	\$ (213,959)	-10.3%
Operating Capital Outlay	\$ 1,539,118	\$ 689,069	\$ 1,387,137	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 115,344	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 12,988,335	\$ 13,723,221	\$ 14,024,599	\$ 10,947,480	\$ 10,586,517	\$ (360,963)	-3.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 10,586,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,586,517

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,856,318	\$ -	\$ 4,856,318
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,676,728	\$ -	\$ 2,676,728
Operating Expenses	\$ 1,865,471	\$ -	\$ 1,865,471
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,586,517	\$ -	\$ 10,586,517

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 2021-22 and Fiscal Year 2023-24, Operating Capital Outlay variances are due to end-of-life network component replacements. Operating Expenses increased due to computer hardware and software maintenance and computer software subscriptions in Fiscal Year 2021-22 to Fiscal Year 2022-23 but decreased for Fiscal Year 2023-24 due to software maintenance. The increase in Contracted Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to Software subscriptions and IT security. The increase in Salaries and Benefits is due to the approved cost-of-living increase, FRS contributions, and employer's share of FICA taxes. The decrease in the Contracted Services budget between Fiscal Year 2023-24 and

IV. PROGRAM ALLOCATIONS

Fiscal Year 2024-25 is due to enterprise software application consulting services and software licenses. The decrease in Operating Expenses budget between Fiscal year 2023-24 and Fiscal Year 2024-25 is due to IT hardware and Software maintenance expense. Debt expenditures from Fiscal Year 2021-22 to Fiscal Year 2023-24 are postings supporting the implementation of the new GASB 87 accounting standard for recording IT equipment lease agreements.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$10.6 million, a 3.3 percent (\$360,963) decrease from the Fiscal Year 2024-25 Adopted Budget of \$11.0 million. The decrease is due to a 10.3 percent (\$213,959) decrease in Operating Expenses for reductions in IT software maintenance, training and conferences, and office supplies, as funds were redirected to the Critical Flood Control Infrastructure program. There is also a 2.9 percent (\$147,004) decrease in Salaries and Benefits as a decrease in salaries offset an increase 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 (\$4.9 million)
- Contracted Services:
 - o Applications Development for enterprise software development (\$1.7 million)
 - o SAP Solutions Center for enterprise application support (\$467,065)
 - o Network Support (\$61,398)
 - o IT Business Support for applications IT consulting services (\$95,795)
 - o IT Executive Direction (for Computer consulting and subscription services, enterprise resource support, and IT security) – (\$67,720)
- Operating Expenses:
 - o IT Business Support for Hardware and Hardware Storage maintenance (\$1,696,078)
 - o Desktop Technology (\$60,864)
 - o IT Executive Direction (\$57,982)
 - o Network Support (\$43,797)
- Operating Capital Outlay:
 - o Network Support (\$280,000)
 - o Systems Administration for Infrastructure Hardware and Software (\$800,000)

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, and computer reserves / sinking fund.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.2 - Computer/Computer Support

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

		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 for the last five years except in Fiscal Year 2021-22 and Fiscal Year 2022-23, for fleet lease expenses.

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

TENTATIVE BUDGET - Fiscal Year 2025-26

6.3 - Reserves

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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)

District Description

This activity is comprised of county tax collector and property appraiser fees. Tax collector fees are calculated as a percentage 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 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

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

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 6,842,960	\$ 5,937,675	\$ 6,600,673	\$ 6,772,060	\$ 7,122,060	\$ 350,000	5.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,842,960	\$ 5,937,675	\$ 6,600,673	\$ 6,772,060	\$ 7,122,060	\$ 350,000	5.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 6,256,258	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 7,122,060

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,256,258	\$ 865,802	\$ 7,122,060
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,256,258	\$ 865,802	\$ 7,122,060

Changes and Trends

The overall fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due primarily to the Property Appraiser fees and Tax Collector commissions for processing, collecting, and distributing ad valorem taxes for the District. The fees and commissions fluctuate because the District's proportion of each county collections are based on the total taxable value and the amount of ad valorem levy being processed.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$7.1 million, a 5.2 percent (\$350,000) increase from the Fiscal Year 2024-25 Adopted Budget of \$6.8 million. Based on trend, the fees for the District Basin were increased and the fees for the Okeechobee Basin were reduced. 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:
 - o Tax Collector/Property Appraiser for commissions and property appraiser fees associated with the 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. (\$7.1 million)

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 (SFWMD)

IV. PROGRAM ALLOCATIONS

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.

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 proactive measures 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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

District Everglades Program

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 16,827,731	\$ 18,608,196	\$ 19,394,187	\$ 22,046,692	\$ 20,366,320	\$ (1,680,372)	-7.6%
Other Personal Services	\$ 16,119	\$ 16,119	\$ 13,530	\$ 23,764	\$ 23,764	\$ -	0.0%
Contracted Services	\$ 5,177,932	\$ 4,218,847	\$ 2,603,552	\$ 6,876,283	\$ 2,125,497	\$ (4,750,786)	-69.1%
Operating Expenses	\$ 15,797,151	\$ 22,387,502	\$ 22,118,223	\$ 27,436,116	\$ 22,541,481	\$ (4,894,635)	-17.8%
Operating Capital Outlay	\$ 1,573,454	\$ 2,475,836	\$ 2,835,573	\$ 828,528	\$ 254,028	\$ (574,500)	-69.3%
Fixed Capital Outlay	\$ 159,801,985	\$ 100,020,283	\$ 41,015,279	\$ 48,832,442	\$ 20,123,714	\$ (28,708,728)	-58.8%
Interagency Expenditures (Cooperative Funding)	\$ 1,025,259	\$ 1,174,832	\$ 1,574,231	\$ 550,772	\$ 552,145	\$ 1,373	0.2%
Debt	\$ 16,783,354	\$ 16,774,254	\$ 16,775,665	\$ 16,740,149	\$ 16,726,185	\$ (13,964)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
TOTAL	\$ 217,002,985	\$ 165,675,869	\$ 106,330,240	\$ 126,334,746	\$ 85,713,134	\$ (40,621,612)	-32.2%

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased staffing resources to support operations and maintenance of completed restoration projects, as well as the impacts of cost-of-living increases and rate increases in the District's contribution to FRS and employer's share of FICA taxes. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee recruitment, retention, and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to the progress of Restoration Strategies Science Plan Studies as they near completion, and the completion of STA pump station modifications, including S-319/S-362 generator replacement and G-310/G-335 pump overhauls. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are primarily due to one-time state funding for STA 5/6 SCADA Stilling Well Platform Project and S-333 monitoring, and one-time federal funding for endangered species compliance strategy.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to 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. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increased pump station modification and repairs and New Works for restoration projects coming online, including STA-1W Expansion #2 and C-139 FEB.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to increased pumping requirements resulting in increased costs for

IV. PROGRAM ALLOCATIONS

pump station and structure maintenance, pump overhauls, telemetry maintenance, aquatic plant control, and STA compliance monitoring, as well as STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA-2 Refurbishments, and STA 1-E Central Flow-ways Cells 3 & 4. Budget decreases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to reduced cashflow requirements as the STA refurbishments transition from design to construction.

Expenditure decreases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the completion of Restoration Strategies projects, including STA-1E Modifications and G-341 Conveyance Improvements, and near completion of STA-1W Phase 2 and C-139 FEB projects; as well as decreases for STA Capital Construction resulting from the completion of STA-1W and STA-2 Refurbishments. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are primarily for STA Pump Station Modifications, including G-6A Pump Station Construction.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the progress of Restoration Strategies Science Plan studies and the Groundwater Exchange Monitoring and Modeling Plan. Budget decreases between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the completion of Restoration Strategies Science Plan studies.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration and water quality.

Budget Variances

The Fiscal Year 2025-26 Tentative Budget is \$85.7 million, a 32.2 percent (\$40.6 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$126.3 million.

The major variances in the expense categories are:

Salaries and Benefits decreased 7.6 percent (\$1.7 million) primarily due to reallocation of staff to support other programs due to the near completion of Restoration Strategies projects and cuts to vacant positions, netted against approved rate increases in employer FRS contributions, the employer's share of FICA taxes, health insurance, and the approved cost-of-living increase.

Contracted Services decreased 69.1 percent (\$4.8 million) primarily due to a one-time state funding for STA 5/6 SCADA Stilling Well Platform Project (\$2.3 million), the realignment of state grant for S-333 Monitoring to the Water Resources Planning and Monitoring Program (\$1 million), reductions of one-time federal grant for Endangered Species Compliance (\$1 million) one-time state funding for STA structure inspections (\$560,000) and discontinued sites for C-51W Upstream expanded monitoring (\$183,000), which are offset by an overall increase in New Works for Restorations Strategies projects (\$315,544).

Operating Expenses decreased 17.8 percent (\$4.9 million) due to the net reduction of a one-time State Operational funding and the cash flow requirements for the Critical Flood Control Infrastructure priority projects for STA Operations and Maintenance, including G-310 & G-335 Trash Rake Replacement (\$642,997), G-370 & G-372 Trash Rake and Fuel Farm Refurbishments (\$730,211), Pump Engine Overhaul Program (\$1.9 million), New Works for Restoration Strategies Projects online (\$730,378), decrease of one-time fund balance funding

IV. PROGRAM ALLOCATIONS

for Emergency Operations and Field Support Facility Construction (\$588,626), and decreases in Program Support for property appraiser and tax collector fees netted against self-insurance increase (\$271,391).

Operating Capital Outlay decreased 69.3 percent (\$574,500) due to one-time State Operational funding for fleet, heavy equipment, and field equipment purchases in support of operations and maintenance of Restoration Strategies projects, including C-139 FEB, A-1 FEB, and STA-1W.

Fixed Capital Outlay decreased 58.8 percent (\$28.7 million) due to one-time State Operational funding for STA Pump Station and Structure Modifications, including the G-6A Pump Station Construction Project (\$15.9 million), Control Panel Upgrades for G-310, G-335, S-319, S-362 (\$998,000), and STA-1E Central Flow Way Cells 3 & 4 North (\$14.1 million), as well as a decrease of one-time fund balance funding for Emergency Operations and Field Support Facility Construction (\$170,291), which are offset by increases for STA 1-W Refurbishments and Maintenance (\$1.2 million), and Water Management System Upgrades (\$1.3 million).

Interagency Expenditures increased 0.2 percent (\$1,373) due to increases in New Works for laboratory contracts in support of STA compliance.

Major Budget Items for this Specific Program include the following:

- Salaries and benefits (\$20.4 million)

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

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
G-310, G-335 Trash Rake Replace/Waterproof	\$ 31,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,757,433	\$ 2,788,828
G-6A Auxiliary PS & S-6 Refurbishment	\$ -	\$ -	\$ -	\$ 807,123	\$ -	\$ -	\$ -	\$ 807,123
STA-1W Repairs/ Replacements	\$ 35,283	\$ -	\$ -	\$ 16,160,185	\$ -	\$ -	\$ -	\$ 16,195,468
Grand Total	\$ 66,678	\$ -	\$ -	\$ 16,967,308	\$ -	\$ -	\$ 2,757,433	\$ 19,791,419

Major Budget Items not found in the Appendix C Projects Table are provided by budget category below:

- Contracted Services:
 - o STA Operations and Maintenance, including vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$1.2 million)
 - o STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$923,561)
- Operating Expenses:
 - o STA Operations and Maintenance, including vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$17.1 million)
 - o STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$677,808)
 - o Program Support (\$2.0 million)

IV. PROGRAM ALLOCATIONS

- Operating Capital Outlay:
 - o STA Operations and Maintenance, including replacement of aging heavy equipment for structure and pump station maintenance (\$166,028)
 - o STA science and evaluation, including laboratory equipment (\$88,000)
- Fixed Capital Outlay:
 - o STA Operations and Maintenance, including G-370 & G-372 pump overhaul (\$1.9 million) and Water Management System Upgrades (\$1.3 million)
- Interagency Expenditures:
 - o STA Operations and Maintenance, including vegetation management, site management, and STA permit-required monitoring (\$432,145)
 - o Groundwater Exchange Monitoring and Modeling in support of Everglades Research and Evaluation (\$120,000)
- Debt:
 - o Debt service payments (\$16.7 million)
- Reserves:
 - o Hurricane/Emergency Reserves for the STAs (\$3 million)

Items funded with Fund Balance include Hurricane/Emergency Reserves for the STAs (\$3.0 million), Water Management System Upgrades (\$1.3 million), and portions of Everglades Research and Evaluation (\$694,384), Everglades Program Support (\$603,933), debt service payments (\$172,631), and Everglades STA aquatic plant control (\$165).

IV. PROGRAM ALLOCATIONS

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:
 - o The Loxahatchee National Wildlife Refuge (WCA-1)
 - o Water Conservations Areas 2 and 3
 - o 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
- 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

IV. PROGRAM ALLOCATIONS

Implementation of the CERP began with the Water Resources Development Act (WRDA) 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 WRDA of 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 River West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands - Phase I, C-111 Spreader Canal Western, and Broward County Water Preserve Areas.

In the WRDA of 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 River West Basin Storage Reservoir. WRDA 2022 authorized expedited completion of the EAA Reservoir Project including the inflow pump station. WRDA 2024 authorized the North of Lake Okeechobee Storage Reservoir (Component A) and the Western Everglades Restoration Project.

From 2000 through 2023, 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 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 2024, 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 (STA), Biscayne Bay Coastal Wetlands - Phase 1, Picayune Strand Restoration, the Caloosahatchee River West Basin Storage Reservoir, and the Central Everglades Planning Project. In Fiscal Year 2024-25, the District continued planning, design, construction and land acquisition for the CEPP EAA A-2 STA, associated Canal Conveyance improvements, and CEPP North and CEPP South features, as well as the Caloosahatchee River West Basin Storage Reservoir, the Indian River Lagoon South (IRL-S) C-23 Estuary Discharge Diversion, the IRL-S C-23/C-24 South Reservoir, the C-25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project, Biscayne Bay

IV. PROGRAM ALLOCATIONS

Coastal Wetlands Phase I Cutler Wetlands, Western Everglades Restoration Projects, and the Loxahatchee River Watershed Restoration Projects.

The Tentative Fiscal Year 2025-26 Budget includes new state appropriation funding of \$664.0 million for design and construction on the CEPP EAA S-623 Pump Station Tower, CEPP EAA G-372S Pump Station, CEPP EAA Miami & North New River Canal Conveyance Improvements, CEPP North and CEPP South features. Also funding for the Caloosahatchee River West Basin Storage Reservoir, the Indian River Lagoon South (IRL-S) C-23/C-24 South Reservoir, the C-25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project, Biscayne Bay Coastal Wetlands Cutler and BBSEER, Western Everglades Restoration Projects, Loxahatchee River Watershed Restoration Projects, and C-111 South Dade S-332B Pump Station Replacement, as well as for New Works for CERP components during the operational testing and monitoring phase.

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

TENTATIVE BUDGET - Fiscal Year 2025-26

Comprehensive Everglades Restoration Plan Program

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Salaries and Benefits	\$ 8,029,408	\$ 8,819,672	\$ 9,694,928	\$ 11,349,492	\$ 12,553,606	\$ 1,204,114	10.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 7,628,104	\$ 5,162,064	\$ 6,831,818	\$ 5,249,675	\$ 5,383,275	\$ 133,600	2.5%
Operating Expenses	\$ 5,379,133	\$ 5,989,598	\$ 7,594,766	\$ 12,042,256	\$ 34,762,106	\$ 22,719,850	188.7%
Operating Capital Outlay	\$ 27,436,066	\$ 37,210,953	\$ 26,162,511	\$ 18,394,130	\$ 79,573,269	\$ 61,179,139	332.6%
Fixed Capital Outlay	\$ 301,742,018	\$ 320,961,699	\$ 465,306,292	\$ 625,174,010	\$ 575,756,159	\$ (49,417,851)	-7.9%
Interagency Expenditures (Cooperative Funding)	\$ 1,758,889	\$ 2,209,445	\$ 6,233,160	\$ 20,515,727	\$ 1,542,148	\$ (18,973,579)	-92.5%
Debt	\$ 13,564,646	\$ 13,548,611	\$ 13,541,012	\$ 13,529,726	\$ 13,518,440	\$ (11,286)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 365,538,264	\$ 393,902,042	\$ 535,364,487	\$ 706,255,016	\$ 723,089,003	\$ 16,833,987	2.4%

Changes and Trends

The expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 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. Budget increases for Salaries and Benefits between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee recruitment, retention, and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Expenditure fluctuations in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to increases in this expense category for CERP Caloosahatchee River West Basin Storage Reservoir construction and Western Everglades Restoration Project, offset by decreased cashflow requirements for CERP Lake Okeechobee Watershed Restoration Project, and CERP IRL South C-23/C-24 Storage Components as the projects move through the various phases from planning to design and construction.

Expenditure increases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2023-24 are primarily due to increased cashflow requirements for New Works in support of Caloosahatchee River West Basin Storage Reservoir components, C-44 Reservoir and STA, and EAA A-2 STA as the project components transitioned from construction to operational testing and monitoring, as well as increases for vegetation management in the Kissimmee River Floodplain, and new service agreements with USACE and USFWS to expedite project permits.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, Caloosahatchee River West Basin Storage Reservoir, Indian River Lagoon South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, 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 the Clewiston Field Station relocation 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.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased state appropriated funding and the progress from planning through design and construction of projects, including the CERP Caloosahatchee River West Basin Storage Reservoir, Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project - C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, and C-25 Reservoir and STA, EAA A-2 STA, EAA A-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, and the Clewiston Field Station relocation projects in support of CERP projects coming online.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily are primarily due to one-time cash payments to the USACE for Lake Okeechobee Component A(LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Tentative Budget of \$723.1 million is a 2.4 percent (\$16.8 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$706.3 million.

The major variances in the expense categories are:

Salaries and Benefits increased 10.6 percent (\$1.2 million) due to the realignment of staff from other programs to support restoration, along with approved cost-of-living adjustments and increases to the District's contribution to FRS, employer's share of FICA taxes, and health insurance.

Contracted Services increased 2.5 percent (\$133,600) primarily due to increases in New Works for CERP (\$2.5 million), which are offset by decreases due to one-time grant funding for CERP RECOVER studies (\$2.4 million).

Operating Expenses increased 188.7 percent (\$22.7 million) due to a one-time state grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs Project (\$18.0 million), increases in New Works from state appropriations for operational testing and monitoring of CERP components, including Caloosahatchee River Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, EAA A-2 STA, C-111 Spreader Canal, and Picayune Strand, as they transition from construction to operations (\$4.6 million), and increases on service agreements with USACE and USFWS to expedite project permits (\$117,115).

Operating Capital Outlay increased 332.6 percent (\$61.2 million) primarily due to increased state appropriations and prior year appropriations for CERP implementation, including CEPP EAA S-623 Pump Station (\$30.0 million), Loxahatchee River Watershed Restoration Flow Ways #1, #2, and #3 (\$17.1 million), Western Everglades Restoration Project L-28 South Culverts (\$9.8 million), Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$3.5 million), CERP IRL South Project components (\$564,171), and Lake Okeechobee Component A Storage Reservoir (\$282,809).

Fixed Capital Outlay decreased 7.9 percent (\$49.4 million) due to net decreases in one-time state appropriations in this expense category for CERP components, including Biscayne Bay Coastal Wetlands (\$37.2 million), Caloosahatchee River West Basin Storage Reservoir (\$77.8 million), Indian River Lagoon South (\$34.2 million), and the Clewiston Field Stations relocation in support of CERP Projects coming online (\$37.1 million). The increases are offset by increases for C-111 South Dade S-332B Pump Station Replacement Project (\$53.8 million), CEPP components (\$82.5 million), and prior year state appropriations for CERP Lake Okeechobee Watershed Restoration Project (\$612,102).

Interagency Expenditures decreased 92.5 percent (\$19.0 million) primarily due to one-time state appropriations for payment to FDOT for the construction of US-27 EAA A-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.2 million), reductions in CERP Monitoring and Adaptive Assessment and RECOVER due to redirection of funds to support the Critical Flood Control Infrastructure program (\$915,918), which are offset by increases in New Works in support of CERP Projects during the operational treatment and testing phase (\$142,339).

IV. PROGRAM ALLOCATIONS

Major Budget Items for this Specific Program include the following:

- Salaries and Benefits (\$12.6 million)

Major Projects under this program include Salaries and Benefits (included in the Salaries and Benefits number above). Funding sources include state appropriations from the Fiscal Year 2025-26 Legislative Session, state grants, budgeted authority from USACE credits and retainage adjustments, and ad valorem sources.

Project Name	Salaries and Benefits	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
CERP C-111 S Dade - S-332B PS Replacement	\$171,350	\$0	\$54,346,161	\$0	\$0	\$0	\$54,517,511
CERP C-111 S Dade - S-332B PS Replacement	\$171,350	\$0	\$54,346,161	\$0	\$0	\$0	\$54,517,511
CERP IRL South C-25 Reservoir & STA	\$171,224	\$0	\$20,000,000	\$0	\$0	\$0	\$20,171,224
CERP IRL South C23/24 Storage Components	\$509,792	\$1,089,403	\$77,936,677	\$14,100	\$564,171	\$3,111,518	\$83,225,661
CERP Indian River Lagoon South	\$681,016	\$1,089,403	\$97,936,677	\$14,100	\$564,171	\$3,111,518	\$103,396,885
CERP Caloosahatchee River West Basin Storage Reservoir	\$718,282	\$2,279,784	\$83,128,826	\$9,000	\$0	\$5,144,990	\$91,280,882
CERP Caloosahatchee River West Basin Storage Reservoir	\$718,282	\$2,279,784	\$83,128,826	\$9,000	\$0	\$5,144,990	\$91,280,882
CERP Biscayne Bay Coastal Wetlands Ph 2	\$313,442	\$0	\$0	\$0	\$3,500,000	\$0	\$3,813,442
CERP BBCW Ph1 Const Deer/L31/Outler-S-701	\$216,658	\$135,378	\$2,900,384	\$79,300	\$0	\$585,262	\$3,916,982
CERP Biscayne Bay Coastal Wetlands	\$530,100	\$135,378	\$2,900,384	\$79,300	\$3,500,000	\$585,262	\$7,730,424
CEPP South S-355W Gated Spillway	\$56,399	\$0	\$15,000,000	\$0	\$0	\$0	\$15,056,399
CERP / CEPP South	\$56,399	\$0	\$15,000,000	\$0	\$0	\$0	\$15,056,399
CEPP North S-8A Gated Culvert & Canal	\$203,970	\$0	\$58,515,000	\$0	\$0	\$0	\$58,718,970
CEPP North L-5 Canal Improvement	\$124,048	\$5,500	\$47,200,000	\$0	\$0	\$0	\$47,329,548
CEPP North S-630 Pump Station & L-4 Levee	\$114,845	\$0	\$25,140,000	\$0	\$0	\$0	\$25,254,845
CEPP North S-620 Gated Culvert	\$149,099	\$0	\$15,592,688	\$0	\$0	\$1,125	\$15,742,912
CEPP North Miami Canal Backfill	\$68,052	\$0	\$5,932,312	\$0	\$0	\$0	\$6,000,364
CERP / CEPP North	\$660,014	\$5,500	\$152,380,000	\$0	\$0	\$1,125	\$153,046,639
CEPP EAA Miami & NNR Canal Conveyance	\$326,240	\$7,125	\$113,389,363	\$477,000	\$0	\$57,500	\$114,257,228
CEPP EAA S-623 Pump Station & Tower	\$149,425	\$0	\$0	\$0	\$30,000,000	\$0	\$30,149,425
CEPP EAA STAA-2 G-372 Pump Station	\$238,053	\$793,064	\$2,700,000	\$23,898	\$0	\$2,185,395	\$5,940,410
CERP / CEPP EAA	\$713,718	\$800,189	\$116,089,363	\$500,898	\$30,000,000	\$2,242,895	\$150,347,063
CERP LRWRP Flow-Way 1	\$36,801	\$0	\$0	\$0	\$1,138,950	\$0	\$1,175,751
CERP LRWRP Flow-Way 2 C-18W Reservoir	\$141,403	\$0	\$0	\$0	\$9,065,178	\$0	\$9,206,581
CERP LRWRP Flow-Way 3	\$165,523	\$0	\$0	\$0	\$9,085,872	\$86,666	\$9,338,061
CERP Loxahatchee River Everglades Restoration	\$343,727	\$0	\$0	\$0	\$19,290,000	\$86,666	\$19,720,393
CERP WERP Loop/11ml/US41	\$54,169	\$0	\$0	\$0	\$5,945,012	\$26,726	\$6,025,907
CERP WERP L-28 South Culverts	\$60,650	\$188,437	\$0	\$11,898	\$19,831,277	\$30,098	\$20,122,360
CERP Western Everglades Restoration Project	\$114,819	\$188,437	\$0	\$11,898	\$25,776,289	\$56,824	\$26,148,267
CERP Lake Okeechobee WRP	\$355,281	\$0	\$50,612,102	\$0	\$0	\$0	\$50,967,383
WQ Improvements - Everglades Restoration	\$355,281	\$0	\$50,612,102	\$0	\$0	\$0	\$50,967,383
S-333 Maint Dredging and Low-Sill Weirs	\$19,330	\$0	\$0	\$0	\$0	\$18,000,000	\$18,019,330
S-333 Maintenance Dredging and Low Sill Weirs	\$19,330	\$0	\$0	\$0	\$0	\$18,000,000	\$18,019,330
Grand Total	\$4,364,036	\$4,498,691	\$572,393,513	\$615,196	\$79,130,460	\$29,229,280	\$690,231,176

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

- Contracted Services:
 - o CERP New Works, including monitoring and compliance assessment post-construction of project components for IRL South, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Area C-11 Impoundment, C-111 Spreader Canal, and Picayune Strand Restoration (\$775,116)
 - o Adaptive assessment and monitoring of Southern Coast downstream impacts and wildlife surveys (\$240,000)
 - o Interagency Modeling, including costs of model archiving services (\$147,000)
 - o CEPP Adaptive Management (\$50,000)

IV. PROGRAM ALLOCATIONS

- Operating Expenses:
 - o Program indirect support (\$4.5 million)
 - o Permitting support services from USACE and US Fish and Wildlife Service (\$517,115)
 - o CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for IRL South, Broward County WPA C-11 Impoundment, C-111 Spreader Canal, and Picayune Strand Restoration (\$354,577) Program Support (\$95,208)
 - o RECOVER and adaptive assessment and monitoring (\$100,100)
- Operating Capital Outlay:
 - o Lake Okeechobee Component A Reservoir (\$282,809)
 - o Picayune Strand Restoration project support (\$150,000)
- Interagency Expenditures:
 - o CEPP ecological response to flow/load and biogeochemical monitoring (\$757,103)
 - o RECOVER and adaptive assessment and monitoring (\$608,749)
 - o 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 (\$123,555)
- Fixed Capital Outlay:
 - o CERP Program Support and future land acquisition (\$3.4 million)
- Debt:
 - o Debt service payments (\$13.5 million)

Items funded with Fund Balance include portions of CERP Program Support and future land acquisition (\$2.4 million), RECOVER (\$20,000), and debt service payments (\$139,523).

IV. PROGRAM ALLOCATIONS

C. Program Allocations by Area of Responsibility

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

Expenditures in the four AORs are provided only at the program level. These AOR (water supply, water quality, flood protection and floodplain management, and natural systems) expenditures are estimates only and have been allocated among the programs, since a project may serve more than one purpose.

Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each AOR.

The following tables provide the AOR expenditures for Fiscal Years 2023-24 (Actual – Audited), 2024-25 (Adopted) and 2025-26 (Tentative Budget).

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTMITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2023-24 (Actual - Audited)

TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual - Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$40,894,774	\$7,233,736	\$21,432,535	\$1,580,642	\$10,647,860
1.1 - District Water Management Planning	4,912,942	X	X	X	X
1.1.1 Water Supply Planning	2,870,237	X			X
1.1.2 Minimum Flows and Levels	8,060	X			X
1.1.3 Other Water Resources Planning	2,034,645	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	32,726,877	X	X	X	X
1.3 - Technical Assistance	142,167	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	3,112,788		X		X
2.0 Land Acquisition, Restoration and Public Works	689,620,775	128,640,365	184,368,068	2,761,521	373,850,820
2.1 - Land Acquisition	-				
2.2 - Water Source Development	8,757,242	X			
2.2.1 Water Resource Development Projects	379,267	X			
2.2.2 Water Supply Development Assistance	8,377,975	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	678,249,812	X	X	X	X
2.4 - Other Cooperative Projects	827,284	X			
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	1,786,437		X	X	X
3.0 Operation and Maintenance of Works and Lands	264,187,839	63,769,189	46,535,468	123,413,036	30,470,146
3.1 - Land Management	22,344,109	X	X	X	X
3.2 - Works	176,982,255	X	X	X	X
3.3 - Facilities	4,374,470	X	X	X	X
3.4 - Invasive Plant Control	34,159,367	X	X	X	X
3.5 - Other Operation and Maintenance Activities	6,093,069	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,368,834	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	10,865,735	X	X	X	X
4.0 Regulation	18,259,443	5,936,354	3,164,328	4,670,360	4,488,402
4.1 - Consumptive Use Permitting	4,395,678	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,224,608	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	612,192	X	X	X	X
4.5 - Technology & Information Service	3,026,966	X	X	X	X
5.0 Outreach	1,407,495	351,874	351,874	351,874	351,874
5.1 - Water Resource Education	-				
5.2 - Public Information	1,391,026	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	16,468	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
SUBTOTAL - Major Programs (excluding Management and Administration)	1,014,370,325				
6.0 District Management and Administration	36,520,665				
6.1 - Administrative and Operations Support	29,919,992				
6.1.1 - Executive Direction	1,374,045				
6.1.2 - General Counsel / Legal	3,550,385				
6.1.3 - Inspector General	758,220				
6.1.4 - Administrative Support	5,586,651				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,531,802				
6.1.7 - Human Resources	1,603,815				
6.1.8 - Communications	490,476				
6.1.9 - Technology & Information Services	14,024,599				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,600,673				
TOTAL	1,050,890,991				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2024-25 (Adopted)
TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	57,745,011	19,236,646	24,411,078	1,793,052	12,304,236
1.1 - District Water Management Planning	16,317,628	X	X	X	X
1.1.1 Water Supply Planning	13,876,614	X			X
1.1.2 Minimum Flows and Levels	-	X			X
1.1.3 Other Water Resources Planning	2,441,014	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	37,032,450	X	X	X	X
1.3 - Technical Assistance	201,081	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,193,852		X		X
2.0 Land Acquisition, Restoration and Public Works	881,444,827	170,837,155	231,930,419	4,782,142	473,895,111
2.1 - Land Acquisition	-				
2.2 - Water Source Development	22,397,479	X			
2.2.1 Water Resource Development Projects	275,236	X			
2.2.2 Water Supply Development Assistance	22,122,243	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	856,285,295	X	X	X	X
2.4 - Other Cooperative Projects	396,523	X			
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,365,530		X	X	X
3.0 Operation and Maintenance of Works and Lands	623,411,130	146,725,846	128,034,324	277,152,743	71,498,218
3.1 - Land Management	22,075,726	X	X	X	X
3.2 - Works	514,437,950	X	X	X	X
3.3 - Facilities	5,030,338	X	X	X	X
3.4 - Invasive Plant Control	49,741,605	X	X	X	X
3.5 - Other Operation and Maintenance Activities	8,897,242	X	X	X	X
3.6 - Fleet Services ⁽²⁾	8,699,833	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,528,436	X	X	X	X
4.0 Regulation	25,172,940	8,537,408	4,318,645	6,386,388	5,930,499
4.1 - Consumptive Use Permitting	5,623,579	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,431,588	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	5,053,527	X	X	X	X
4.5 - Technology & Information Service	4,064,246	X	X	X	X
5.0 Outreach	1,510,255	377,564	377,564	377,564	377,564
5.1 - Water Resource Education	-				
5.2 - Public Information	1,478,755	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
SUBTOTAL - Major Programs (excluding Management and Administration)	1,589,284,163				
6.0 District Management and Administration	41,047,839				
6.1 - Administrative and Operations Support	34,275,779				
6.1.1 - Executive Direction	949,345				
6.1.2 - General Counsel / Legal	3,278,748				
6.1.3 - Inspector General	875,986				
6.1.4 - Administrative Support	12,889,654				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,582,357				
6.1.7 - Human Resources	2,257,939				
6.1.8 - Communications	494,270				
6.1.9 - Technology & Information Services	10,947,480				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,772,060				
TOTAL	1,630,332,002				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2025-26 (Tentative Budget)
TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	60,433,217	18,008,123	27,238,775	1,834,989	13,351,330
1.1 - District Water Management Planning	19,871,267	X	X	X	X
1.1.1 Water Supply Planning	13,584,110	X			X
1.1.2 Minimum Flows and Levels	15,856	X			X
1.1.3 Other Water Resources Planning	6,271,301	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	36,270,942	X	X	X	X
1.3 - Technical Assistance	187,769	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,103,239		X		X
2.0 Land Acquisition, Restoration and Public Works	866,603,213	152,517,033	217,074,429	3,857,163	493,154,588
2.1 - Land Acquisition	-				
2.2 - Water Source Development	14,424,044	X			
2.2.1 Water Resource Development Projects	294,768	X			
2.2.2 Water Supply Development Assistance	14,129,276	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	849,490,543	X	X	X	X
2.4 - Other Cooperative Projects	428,435	X			
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,260,191		X	X	X
3.0 Operation and Maintenance of Works and Lands	429,412,588	108,346,670	74,115,318	203,954,891	42,995,709
3.1 - Land Management	19,704,129	X	X	X	X
3.2 - Works	326,526,494	X	X	X	X
3.3 - Facilities	4,104,525	X	X	X	X
3.4 - Invasive Plant Control	47,597,149	X	X	X	X
3.5 - Other Operation and Maintenance Activities	7,925,063	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,316,189	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,239,039	X	X	X	X
4.0 Regulation	25,503,763	8,813,987	4,241,292	6,441,596	6,006,888
4.1 - Consumptive Use Permitting	5,857,179	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,952,422	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,600,433	X	X	X	X
4.5 - Technology & Information Service	4,093,729	X	X	X	X
5.0 Outreach	1,143,646	285,912	285,912	285,912	285,912
5.1 - Water Resource Education	-				
5.2 - Public Information	1,112,146	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,383,096,427</i>				
6.0 District Management and Administration	42,502,550				
6.1 - Administrative and Operations Support	35,380,490				
6.1.1 - Executive Direction	962,535				
6.1.2 - General Counsel / Legal	3,538,410				
6.1.3 - Inspector General	763,982				
6.1.4 - Administrative Support	13,921,582				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,762,783				
6.1.7 - Human Resources	2,538,075				
6.1.8 - Communications	306,606				
6.1.9 - Technology & Information Services	10,586,517				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	7,122,060				
TOTAL	1,425,598,977				

V. SUMMARY OF STAFFING LEVELS

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
 TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAM	WORKFORCE CATEGORY	2021-22 to 2025-26							Adopted to Tentative 2024-25 to 2025-26	
		Difference	% Change	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
All Programs	Authorized Positions	48	3.25%	1,475	1,475	1,511	1,547	1,523	(24)	-1.55%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	3	3	3	3	3	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	48	3.25%	1,478	1,478	1,514	1,550	1,526	(24)	-1.55%
Water Resources Planning and Monitoring	Authorized Positions	-	0.00%	229	223	222	231	229	(2)	-0.87%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	1	1	1	1	1	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	230	224	223	232	230	(2)	-0.86%
Land Acquisition, Restoration and Public Works	Authorized Positions	13	8.18%	159	166	171	163	172	9	5.52%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	13	8.18%	159	166	171	163	172	9	5.52%
Operation and Maintenance of Works and Lands	Authorized Positions	43	5.69%	756	754	786	823	799	(24)	-2.92%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	43	5.69%	756	754	786	823	799	(24)	-2.92%
Regulation	Authorized Positions	(5)	-3.07%	163	163	163	159	158	(1)	-0.63%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	2	2	2	2	2	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(5)	-3.03%	165	165	165	161	160	(1)	-0.62%
Outreach	Authorized Positions	(2)	-20.00%	10	10	10	10	8	(2)	-20.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(2)	-20.00%	10	10	10	10	8	(2)	-20.00%
District Management and Administration	Authorized Positions	(1)	-0.63%	158	159	159	161	157	(4)	-2.48%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1)	-0.63%	158	159	159	161	157	(4)	-2.48%

VI. PERFORMANCE MEASURES

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of Fiscal Year 2023-24 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs 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.
 - o Number of Minimum Flows and Minimum Water Levels (MFLs) and Reservations, by water body type, established annually (fiscal year) and cumulatively.
 - o Number and percentage of water bodies meeting their adopted MFLs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PERFORMANCE MEASURES - NATURAL SYSTEMS

Fiscal Year 2023-24 End of Year Performance Data
Tentative Budget - August 1, 2025

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 2023-24	
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.
 - o 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 2023-24 End of Year Performance Data
 Tentative Budget - August 1, 2025

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 2023-24	
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.
 - o For closed applications, median time to process Environmental Resource Permits (ERPs) by permit type and total.
 - o For ERPs, cost to issue permit for all permit types.
 - o For ERPs, in-house application to staff ratio for all permit types.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER QUALITY
 Fiscal Year 2023-24 End of Year Performance Data
 Tentative Budget - August 1, 2025

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 2023-24 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total	Median		Median		Median		Median			
Exemptions and noticed general permits	30.00		30.00		28.00		20.00		29.00	
Individually processed permits	86.00		60.00		53.50		57.00		63.00	
All authorizations combined	65.00		57.00		50.00		50.00		56.00	
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	\$423,371.13	\$283.19	\$414,569.81	\$275.28	\$451,197.24	\$285.93	\$400,349.22	\$274.21	\$1,689,487.40	\$279.76
Number of permits	1,495		1,506		1,578		1,460		6,039	
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	1,495	67.65	1,506	70.37	1,578	67.73	1,460	66.36	6,039	68.01
Number of staff for the permit areas	22.10		21.40		23.30		22.00		88.80	

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.
 - o 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.

VI. PERFORMANCE MEASURES

- o Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
 Fiscal Year 2023-24 End of Year Performance Data
 Tentative Budget - August 1, 2025

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 2023-24
District-wide, the quantity (MGD) of the 2010-2030 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	205.33
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day)	GPCD
	84.85

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
 Fiscal Year 2023-24 End of Year Performance Data
 Tentative Budget - August 1, 2025

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 2023-24 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	17.00		20.00		15.00		21.00		17.00	
All authorizations combined	17.00		20.00		15.00		21.00		18.00	
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	\$206,750.89	\$311.37	\$202,090.56	\$295.45	\$202,090.56	\$287.47	\$199,469.05	\$258.71	\$810,401.06	\$287.17
Number of permits	664		684		703		771		2,822	
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	664	47.77	684	49.21	703	50.58	771	55.47	2,822	50.76
Number of staff for the permit areas	13.90		13.90		13.90		13.90		55.60	

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 to achieve optimal efficiency to minimize costs.
 - o Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

VI. PERFORMANCE MEASURES

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - MISSION SUPPORT
Fiscal Year 2023-24 End of Year Performance Data
Tentative Budget - August 1, 2025

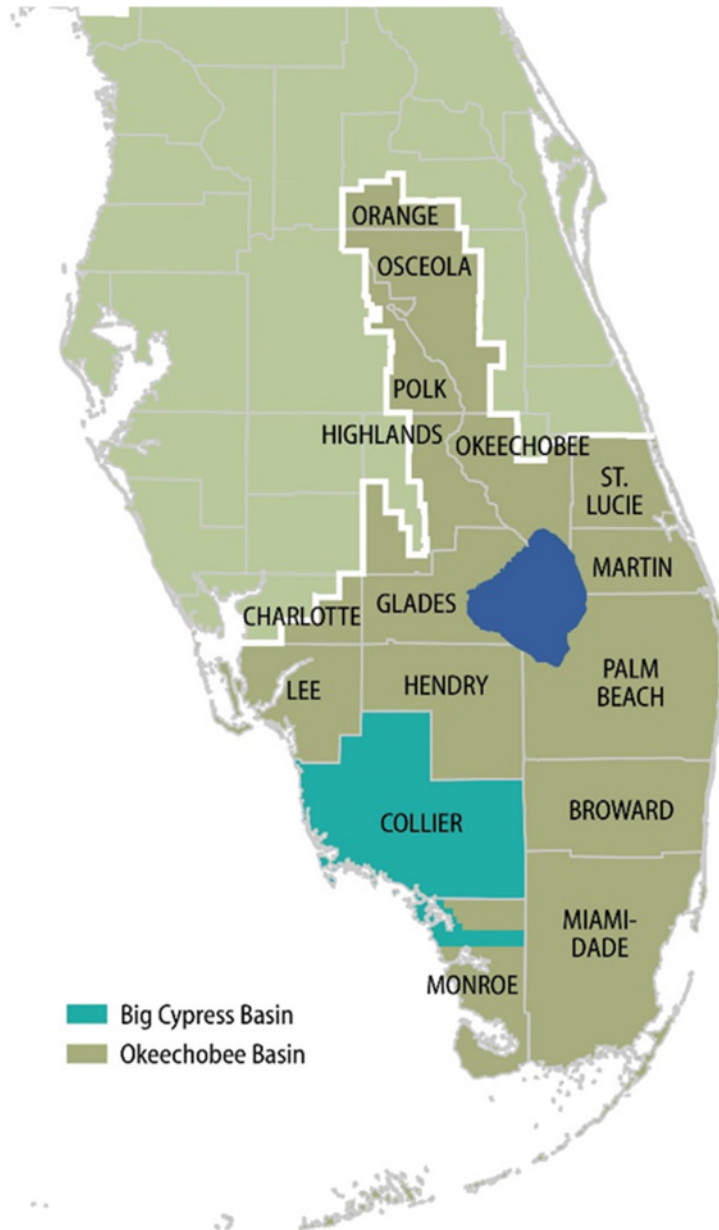
Mission Support Primary Goal: Support District core programs both effectively and efficiently

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 2023-24 Unaudited	
Administrative Costs (State 5.0 & 6.0) as a Percentage of Total Expenditures (report cumulative totals for each quarter during a fiscal year)	Number	Percent
Administrative Costs (State Programs 5.0 & 6.0)	\$37,928,160	3.61%
Total expenditures (State Programs 1.0 through 6.0)	\$1,050,890,991	audited

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



VII. BASIN BUDGETS

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 2024-25 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 2025-26 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 2025-26 Big Cypress Basin Budget will be presented for discussion and approval by the Basin Board in August 2025 and will be presented for discussion and adoption by the District Governing Board in September 2025.

VII. BASIN BUDGETS

ACTUAL AUDITED - 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	\$ 1,004,498	\$ -	\$ 12,663,308	\$ -	\$ 46,520	\$ 218,829	\$ 13,933,154
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	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	153	-	-	-	\$ 153
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	1,004,498	-	12,663,461	-	46,520	218,829	\$ 13,933,307
TOTAL REVENUES	\$ 1,004,498	\$ -	\$ 12,663,461	\$ -	\$ 46,520	\$ 218,829	\$ 13,933,307
EXPENDITURES							
Salaries and Benefits	\$ 551,644		\$ 2,026,526		\$ 46,520		\$ 2,624,689
Other Personal Services							\$ -
Contracted Services	\$ 228,943		\$ 708,648				\$ 937,591
Operating Expenses	\$ 59,323		\$ 2,224,900			\$ 218,829	\$ 2,503,052
Operating Capital Outlay			\$ 1,540,486				\$ 1,540,486
Fixed Capital Outlay			\$ 537,931				\$ 537,931
Interagency Expenditures	\$ 164,588		\$ 640,522				\$ 805,109
Debt							\$ -
Reserves							\$ -
TOTAL EXPENDITURES	\$ 1,004,498	\$ -	\$ 7,679,012	\$ -	\$ 46,520	\$ 218,829	\$ 8,948,858
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

VII. BASIN BUDGETS

ADOPTED 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	\$ 1,439,590	\$ -	\$ 12,778,706	\$ -	\$ 35,852	\$ 345,000	\$ 14,599,148
Fund Balance	\$ -	\$ -	\$ 7,407,797	\$ -	\$ -	\$ -	\$ 7,407,797
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>	1,439,590	-	20,186,503	-	35,852	345,000	\$ 22,006,945
TOTAL REVENUES	\$ 1,439,590	\$ -	\$ 20,186,503	\$ -	\$ 35,852	\$ 345,000	\$ 22,006,945
EXPENDITURES							
Salaries and Benefits	\$ 820,220		\$ 2,280,354		\$ 35,852		\$ 3,136,426
Other Personal Services							\$ -
Contracted Services	\$ 61,000		\$ 907,326				\$ 968,326
Operating Expenses	\$ 14,780		\$ 4,648,823			\$ 345,000	\$ 5,008,603
Operating Capital Outlay			\$ 1,450,000				\$ 1,450,000
Fixed Capital Outlay			\$ 8,900,000				\$ 8,900,000
Interagency Expenditures	\$ 543,590						\$ 543,590
Debt							\$ -
Reserves			\$ 2,000,000				\$ 2,000,000
TOTAL EXPENDITURES	\$ 1,439,590	\$ -	\$ 20,186,503	\$ -	\$ 35,852	\$ 345,000	\$ 22,006,945
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

VII. BASIN BUDGETS

TENTATIVE BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2025-26

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	\$ 2,401,702	\$ -	\$ 13,011,441	\$ -	\$ 40,219	\$ 345,000	\$ 15,798,362
Fund Balance	\$ -	\$ -	\$ 5,083,810	\$ -	\$ -	\$ -	\$ 5,083,810
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	-	-	1,365,576	-	-	-	\$ 1,365,576
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	2,401,702	-	19,460,827	-	40,219	345,000	\$ 22,247,748
TOTAL REVENUES	\$ 2,401,702	\$ -	\$ 19,460,827	\$ -	\$ 40,219	\$ 345,000	\$ 22,247,748
EXPENDITURES							
Salaries and Benefits	\$ 883,232	\$ -	\$ 3,449,973	\$ -	\$ 40,219	\$ -	\$ 4,373,424
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 1,461,000	\$ -	\$ 1,997,796	\$ -	\$ -	\$ -	\$ 3,458,796
Operating Expenses	\$ 13,880	\$ -	\$ 5,063,058	\$ -	\$ -	\$ 345,000	\$ 5,421,938
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ 6,950,000	\$ -	\$ -	\$ -	\$ 6,950,000
Interagency Expenditures	\$ 43,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,590
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
TOTAL EXPENDITURES	\$ 2,401,702	\$ -	\$ 19,460,827	\$ -	\$ 40,219	\$ 345,000	\$ 22,247,748
PERSONNEL							
Full-time Equivalents	6	0	31	0	0	0	37
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	6	0	31	0	0	0	37

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023-24 (Actual - Audited) 2024-25 (Adopted) 2025-26 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2025-26

Big Cypress Basin

AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	(Tentative -- Adopted)
Ad Valorem Taxes	\$ 12,784,979	\$ 13,870,004	\$ 15,091,934		
New Construction Estimate	\$ 232,496	\$ 434,763	\$ 404,702		
Millage Rate	0.0978	0.0978	0.0978		
Rolled-Back Rate	0.0877	0.0914	0.0926		
Percent Change from Rolled-Back Rate	11.5%	7.0%	5.6%		
Current Year Gross Taxable Value for Operating Purposes	\$138,775,424,931	\$152,359,910,421	\$165,054,491,989	\$ 12,694,581,568	8.3%
Current Year Net New Taxable Value	\$2,486,671,858	\$4,630,654,068	\$4,310,474,253	\$ (320,179,815)	-6.9%
Current Year Adjusted Taxable Value	\$136,288,753,073	\$147,729,256,353	\$160,744,017,736	\$ 13,014,761,383	8.8%
SOURCE OF FUNDS					
	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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	\$ 13,933,154	\$ 14,599,148	\$ 15,798,362	\$ 1,199,214	8.2%
Fund Balance	-	7,407,797	5,083,810	(2,323,987)	-31.4%
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	153	-	1,365,576	1,365,576	-
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	13,933,307	22,006,945	22,247,748	240,803	1.1%
SOURCE OF FUNDS TOTAL	\$ 13,933,307	\$ 22,006,945	\$ 22,247,748	\$ 240,803	1.1%
USE OF FUNDS					
Salaries and Benefits	\$ 2,624,689	\$ 3,136,426	\$ 4,373,424	\$ 1,236,998	39.4%
Other Personal Services	-	-	-	-	-
Contracted Services	937,591	968,326	3,458,796	2,490,470	257.2%
Operating Expenses	2,503,052	5,008,603	5,421,938	413,335	8.3%
Operating Capital Outlay	1,540,486	1,450,000	-	(1,450,000)	-100.0%
Fixed Capital Outlay	537,931	8,900,000	6,950,000	(1,950,000)	-21.9%
Interagency Expenditures	805,109	543,590	43,590	(500,000)	-92.0%
Debt	-	-	-	-	-
Reserves	-	2,000,000	2,000,000	-	0.0%
USE OF FUNDS TOTAL	\$ 8,948,858	\$ 22,006,945	\$ 22,247,748	\$ 240,803	1.1%
WORKFORCE					
Authorized Positions	25	25	37	12	48.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	25	25	37	12	48.0%

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
 Fiscal Years 2023-24 (Actual - Audited) 2024-25 (Adopted) 2025-26 (Tentative)
 BIG CYPRESS BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
1.0 Water Resources Planning and Monitoring	1,004,498	1,439,590	2,401,702	962,112	66.8%
1.1 - District Water Management Planning	849,852	1,246,998	2,158,565	911,567	73.1%
1.1.1 Water Supply Planning	-	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	849,852	1,246,998	2,158,565	911,567	73.1%
1.2 - Research, Data Collection, Analysis and Monitoring	154,646	192,592	243,137	50,545	26.2%
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	7,679,012	20,186,503	19,460,827	(725,676)	-3.6%
3.1 - Land Management	192,247	1,771,573	2,477,527	705,954	39.8%
3.2 - Works	6,131,929	16,545,516	14,852,188	(1,693,328)	-10.2%
3.3 - Facilities	62,649	99,831	101,263	1,432	1.4%
3.4 - Invasive Plant Control	835,610	1,308,975	1,531,600	222,625	17.0%
3.5 - Other Operation and Maintenance Activities	89,337	134,595	146,683	12,088	9.0%
3.6 - Fleet Services	360,626	326,013	351,566	25,553	7.8%
3.7 - Technology & Information Services	6,612	-	-	-	-
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	46,520	35,852	40,219	4,367	12.2%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	46,520	35,852	40,219	4,367	12.2%
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>8,730,029</i>	<i>21,661,945</i>	<i>21,902,748</i>	<i>240,803</i>	<i>1.1%</i>
6.0 District Management and Administration	218,829	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)	218,829	345,000	345,000	-	0.0%
GRAND TOTAL	8,948,858	22,006,945	22,247,748	240,803	1.1%

VII. BASIN BUDGETS

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 2024-25 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 2025-26 proposed 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 2025-26 Budget will be presented for discussion and adoption by the District Board in September 2025.

VII. BASIN BUDGETS

ACTUAL AUDITED - 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	\$ 3,632,194	\$ 10,579,942	\$ 126,853,688	\$ 142,201	\$ 17,887	\$ 4,207,462	\$ 145,433,374
Fund Balance	-	-	-	-	-	-	\$ -
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	9,759	-	-	-	\$ 9,759
State General Revenues	-	93,009	-	-	-	-	\$ 93,009
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	-	-	5,246	-	-	-	\$ 5,246
Federal Revenues	-	-	4,712,116	-	-	-	\$ 4,712,116
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,632,194	10,672,951	131,580,809	142,201	17,887	4,207,462	\$ 150,253,504
TOTAL REVENUES	\$ 3,632,194	\$ 10,672,951	\$ 131,580,809	\$ 142,201	\$ 17,887	\$ 4,207,462	\$ 150,253,504
EXPENDITURES							
Salaries and Benefits	\$ 2,087,011	\$ 6,426,760	\$ 57,400,306	\$ 87,911	\$ -	\$ 810,972	\$ 66,812,960
Other Personal Services	\$ 23,188						\$ 23,188
Contracted Services	\$ 261,536	\$ 1,051,364	\$ 3,563,026		\$ 7,989	\$ 17,371	\$ 4,901,287
Operating Expenses	\$ 83,661	\$ 2,415,460	\$ 32,073,515	\$ 54,290	\$ 9,897	\$ 3,377,742	\$ 38,014,567
Operating Capital Outlay	\$ 94,127	\$ 282,314	\$ 5,111,256				\$ 5,487,697
Fixed Capital Outlay		\$ 144,452	\$ 3,914,756				\$ 4,059,208
Interagency Expenditures	\$ 1,082,671	\$ 352,601	\$ 134,321				\$ 1,569,593
Debt			\$ 197,049			\$ 1,376	\$ 198,425
Reserves							\$ -
TOTAL EXPENDITURES	\$ 3,632,194	\$ 10,672,951	\$ 102,394,230	\$ 142,201	\$ 17,887	\$ 4,207,462	\$ 121,066,925
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

VII. BASIN BUDGETS

ADOPTED 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	\$ 3,931,920	\$ 14,014,091	\$ 131,449,982	\$ -	\$ 27,000	\$ 3,483,575	\$ 152,906,568
Fund Balance	-	569,144	44,810,378	-	-	-	\$ 45,379,522
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>	3,931,920	14,583,235	181,241,554	-	27,000	3,483,575	\$ 203,267,284
TOTAL REVENUES	\$ 3,931,920	\$ 14,583,235	\$ 181,241,554	\$ -	\$ 27,000	\$ 3,483,575	\$ 203,267,284
EXPENDITURES							
Salaries and Benefits	\$ 2,194,966	\$ 8,031,770	\$ 63,667,662			\$ 263	\$ 73,894,661
Other Personal Services	\$ 32,822	\$ 2,360,125	\$ 2,428,867				\$ 4,821,814
Contracted Services	\$ 415,698	\$ 2,768,540	\$ 36,260,009		\$ 27,000		\$ 39,471,247
Operating Expenses	\$ 244,402	\$ 415,500	\$ 314,372			\$ 3,483,312	\$ 4,457,586
Operating Capital Outlay	\$ 50,000	\$ 569,144	\$ 40,127,337				\$ 40,746,481
Fixed Capital Outlay		\$ 438,156	\$ 205,520				\$ 643,676
Interagency Expenditures	\$ 994,032						\$ 994,032
Debt							\$ -
Reserves			\$ 38,237,787				\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,931,920	\$ 14,583,235	\$ 181,241,554	\$ -	\$ 27,000	\$ 3,483,575	\$ 203,267,284
PERSONNEL							
Full-time Equivalents	17	58	521	0	0	0	596
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	17	58	521	0	0	0	596

VII. BASIN BUDGETS

TENTATIVE BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2025-26

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	\$ 3,380,782	\$ 13,111,454	\$ 145,925,170	\$ -	\$ 27,000	\$ 3,474,684	\$ 165,919,090
Fund Balance	-	-	47,636,267	-	-	-	\$ 47,636,267
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	-	-	5,481,194	-	-	-	\$ 5,481,194
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,380,782	13,111,454	199,042,631	-	27,000	3,474,684	\$ 219,036,551
TOTAL REVENUES	\$ 3,380,782	\$ 13,111,454	\$ 199,042,631	\$ -	\$ 27,000	\$ 3,474,684	\$ 219,036,551
EXPENDITURES							
Salaries and Benefits	\$ 1,537,385	\$ 8,718,825	\$ 63,469,500			\$ 191,372	\$ 73,917,082
Other Personal Services	\$ 32,822						\$ 32,822
Contracted Services	\$ 576,640	\$ 1,596,873	\$ 2,811,958		\$ 27,000		\$ 5,012,471
Operating Expenses	\$ 289,359	\$ 2,373,702	\$ 37,104,736			\$ 3,283,312	\$ 43,051,109
Operating Capital Outlay		\$ 20,000	\$ 8,279,674				\$ 8,299,674
Fixed Capital Outlay			\$ 48,938,976				\$ 48,938,976
Interagency Expenditures	\$ 944,576	\$ 402,054	200000				\$ 1,546,630
Debt							\$ -
Reserves			\$ 38,237,787				\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,380,782	\$ 13,111,454	\$ 199,042,631	\$ -	\$ 27,000	\$ 3,474,684	\$ 219,036,551
PERSONNEL							
Full-time Equivalents	17	71	519	0	0	1	608
Contract/Other	0	0	0	0	0	0	0
TOTAL PERSONNEL	17	71	519	0	0	1	608

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023-24 (Actual - Audited) 2024-25 (Adopted) 2025-26 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2025-26
Okeechobee Basin

AD VALOREM TAX COMPARISON OKEECHOBEE BASIN	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- Adopted)
Ad Valorem Taxes	\$ 135,533,365	\$ 147,675,206	\$ 160,110,211		
New Construction Estimate	\$ 1,551,844	\$ 2,855,957	\$ 3,176,565		
Millage Rate	0.1026	0.1026	0.1026		
Rolled-Back Rate	0.0920	0.0945	0.0961		
Percent Change from Rolled-Back Rate	11.5%	8.6%	6.8%		
Current Year Gross Taxable Value for Operating Purposes	\$ 1,386,528,498,910	\$ 1,528,297,216,435	\$ 1,657,801,090,745	\$ 129,503,874,310	8.5%
Current Year Net New Taxable Value	\$ 15,821,320,498	\$ 28,995,666,859	\$ 32,250,697,916	\$ 3,255,031,057	11.2%
Current Year Adjusted Taxable Value	\$ 1,370,707,178,412	\$ 1,499,301,549,576	\$ 1,625,550,392,829	\$ 126,248,843,253	8.4%
SOURCE OF FUNDS	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative -- Adopted)	% of Change (Tentative -- 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	\$ 145,433,374	\$ 152,906,568	\$ 165,919,090	\$ 13,012,522	8.5%
Fund Balance	-	45,379,522	47,636,267	2,256,745	5.0%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	9,759	-	-	-	-
State General Revenues	93,009	-	-	-	-
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	5,246	-	-	-	-
Federal Revenues	4,712,116	4,981,194	5,481,194	500,000	10.0%
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	150,253,504	203,267,284	219,036,551	15,769,267	7.8%
SOURCE OF FUNDS TOTAL	\$ 150,253,504	\$ 203,267,284	\$ 219,036,551	\$ 15,769,267	7.8%
USE OF FUNDS					
Salaries and Benefits	\$ 66,812,960	\$ 73,894,661	\$ 73,917,082	\$ 22,421	0.0%
Other Personal Services	23,188	4,821,814	32,822	(4,788,992)	-99.3%
Contracted Services	4,901,287	39,471,247	5,012,471	(34,458,776)	-87.3%
Operating Expenses	38,014,567	4,457,586	43,051,109	38,593,523	865.8%
Operating Capital Outlay	5,487,697	40,746,481	8,299,674	(32,446,807)	-79.6%
Fixed Capital Outlay	4,059,208	643,676	48,938,976	48,295,300	7503.0%
Interagency Expenditures	1,569,593	994,032	1,546,630	552,598	55.6%
Debt	198,425	-	-	-	-
Reserves	-	38,237,787	38,237,787	-	0.0%
USE OF FUNDS TOTAL	\$ 121,066,925	\$ 203,267,284	\$ 219,036,551	\$ 15,769,267	7.8%
WORKFORCE					
Authorized Positions	563	596	608	12	2.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	563	596	608	12	2.0%

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
 Fiscal Years 2023-24 (Actual - Audited) 2024-25 (Adopted) 2025-26 (Tentative)
 OKEECHOBEE BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2023-24 (Actual - Audited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Tentative Budget)	Difference in \$ (Tentative - Adopted)	% of Change (Tentative - Adopted)
1.0 Water Resources Planning and Monitoring	3,632,194	3,931,920	3,380,782	(551,138)	-14.0%
1.1 - District Water Management Planning	251,470	64,133	8,090	(56,043)	-87.4%
1.1.1 Water Supply Planning	214,641	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	36,830	64,133	8,090	(56,043)	-87.4%
1.2 - Research, Data Collection, Analysis and Monitoring	3,305,908	3,866,687	3,372,692	(493,995)	-12.8%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	74,815	1,100	-	(1,100)	-100.0%
2.0 Land Acquisition, Restoration and Public Works	10,672,951	14,583,235	13,111,454	(1,471,781)	-10.1%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	14,275	17,130	11,898	(5,232)	-30.5%
2.2.1 Water Resource Development Projects	14,275	17,130	11,898	(5,232)	-30.5%
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	10,265,214	13,857,296	12,484,067	(1,373,229)	-9.9%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	393,462	708,809	615,489	(93,320)	-13.2%
3.0 Operation and Maintenance of Lands and Works	102,394,230	181,241,554	199,042,631	17,801,077	9.8%
3.1 - Land Management	6,603,699	6,273,867	7,053,286	779,419	12.4%
3.2 - Works	75,446,069	153,440,487	166,577,927	13,137,440	8.6%
3.3 - Facilities	389,863	217,872	272,124	54,252	24.9%
3.4 - Invasive Plant Control	6,398,609	7,654,306	9,187,579	1,533,273	20.0%
3.5 - Other Operation and Maintenance Activities	2,477,864	3,476,133	2,671,109	(805,024)	-23.2%
3.6 - Fleet Services	6,721,092	3,721,693	7,467,902	3,746,209	100.7%
3.7 - Technology & Information Services	4,357,034	6,457,196	5,812,704	(644,492)	-10.0%
4.0 Regulation	142,201	-	-	-	-
4.1 - Consumptive Use Permitting	2,385	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	54,091	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	-	-	-	-	-
4.5 - Technology & Information Service	85,725	-	-	-	-
5.0 Outreach	17,887	27,000	27,000	-	0.0%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	7,268	-	-	-	-
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	10,618	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>116,859,463</i>	<i>199,783,709</i>	<i>215,561,867</i>	<i>15,778,158</i>	<i>7.9%</i>
6.0 District Management and Administration	4,207,462	3,483,575	3,474,684	(8,891)	-0.3%
6.1 - Administrative and Operations Support	1,974,701	287,256	478,365	191,109	66.5%
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	191,372	191,372	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	387,015	263	-	(263)	-100.0%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	172,800	-	-	-	-
6.1.7 - Human Resources	6,756	-	-	-	-
6.1.8 - Communications	167,178	286,993	286,993	-	0.0%
6.1.9 - Other	1,240,951	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	2,232,761	3,196,319	2,996,319	(200,000)	-6.3%
GRAND TOTAL	121,066,925	203,267,284	219,036,551	15,769,267	7.8%

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 as well as portions of Volume I. This is a major consolidation effort authorized by the Florida Legislature in 2005-36, Laws of Florida, and Subsection 373.036(7), F.S. The SFERs for current and historical years are posted on the District's website at <https://www.sfwmd.gov/science-data/scientific-publications-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).

VIII. APPENDICIES

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	Stephanya Salazar	ssalazar@sfwmd.gov 561-682-2777
Water and 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	Stephanya Salazar	ssalazar@sfwmd.gov 561-682-2777
Water Quality in the Everglades Protection Area - Volume I, Chapter 3 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.).	Annually March 1	Mailin Sotolongo-Lopez (DEP)	mailin.sotolongolopez@floridadeop.gov 850-245-2182

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
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, and 373.4592(13), F.S.).	Annually March 1	Youchao Wang	ywang@sfwmd.gov 561-682-2895
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 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.).	Annually March 1	R. Thomas James	tjames@sfwmd.gov (561) 682-6356
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	Annually March 1	R. Thomas James	tjames@sfwmd.gov (561) 682-6356

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
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.).			
Everglades Systems Assessments - 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 Alex Onisko	lrodders@sfwmd.gov 561-682-2773 aonisko@sfwmd.gov 561-682-2254
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 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	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
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 2024-25 expenditures and includes the NEEPP Fiscal Year 2025-26 Annual Work Plan.			
Lake Okeechobee Watershed Protection Plan 2025 Update – 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 2025 Update - 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
Caloosahatchee River Watershed Protection Plan 2025 Update - 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	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
provides an update on the Caloosahatchee River Watershed Construction Project.			
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	Brent Anderson Steve Bousquin	branders@sfwmd.gov 561-682-2753 sbousqu@sfwmd.gov 561-682-2719
Tracking Ecological Responses to the Comprehensive Everglades Restoration Plan Projects Implementation (title tentative) – Volume I Chapter 10 A water year status report on ecological responses to Comprehensive Everglades Restoration Plan (CERP) implementation for some of the completed or partially completed projects. This chapter does not fulfill any statutory requirements.	Annually March 1	Amanda Kahn	akahn@sfwmd.gov 561-682-6402
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
SFER VOLUME II – DISTRICT ANNUAL PLANS AND REPORTS			
Fiscal Year 2023-2024 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)(f)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	Ruth Shochat Frymerman	rfrymerm@sfwmd.gov 561-682-2785
2024 Priority Water Bodies - Volume II, Chapter 3	Annually March 1	James Beerens	jabeeren@sfwmd.gov 561-682-2028

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
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, Sections 62-40.473(9), and 62-40.474(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.			
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 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, F.S. It also contains Projects Associated with a Prevention or Recovery Strategy for Fiscal Year 2024-25 through Fiscal Year 2028-29.	Annually March 1	Stacey Payseno	spayseno@sfwmd.gov 561-682-2577
Projects Associated with a Basin Management Action Plan for Fiscal Year 2025 through Fiscal Year 2029 – Volume II, Appendix 5A-1	Annually March 1	Stacey Ollis	sollis@sfwmd.gov 561-682-2039

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PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Pursuant to Section 373.036(7)(b)8.a., F.S., for the CAR this appendix provides a list of projects associated with BMAPs along with their planned implementation costs.			
Projects in the Five-Year Work Program with Grading for Each Watershed, Water Body, or Water Segment – Volume II, Chapter 5B Pursuant to Section 373.036(7)(b)9, F.S., for the CAR, the chapter is an annual report containing a grade for each watershed, water body, or water segment for which projects are located that are associated with BMAPs, MFLs, alternative water supply, and the Cooperative Funding Program (CFP) representing the level of impairment and violations of adopted MFLs.	Annually March 1	Shimelis Setegn James Beerens	ssetegn@sfwmd.gov 561-682-2252 jabeeren@sfwmd.gov 561-682-2028
Florida Forever Work Plan, 2025 Annual Update - Volume II, Chapter 6A As required by Sections 259.105(7)(b) (Florida Forever Act), 373.036(7)(b)6 (CAR), and 373.199(7)(b) (Florida Forever Water Management District Work Plan), F.S., this annual report summarizes current projects eligible for funding under the Florida Forever Act (Chapter 259.105, F.S.), as well as projects eligible for state acquisition monies from the appropriate account or trust fund under Section 373.139(3)(c), F.S. (Acquisition of Real Property), for land acquisition, water resource development, stormwater management, water body restoration, recreational facility construction, public access improvements, and invasive plant control.	Annually March 1	Dolores Arias Megan West	doarias@sfwmd.gov 561-682-6838 mwest@sfwmd.gov 561-682-2253
Land Stewardship Annual Report – Volume II, Chapter 6B As required by Sections 259.101 (Florida Preservation 2000 Act), 373.036(7)(b)(6) (CAR), and 373.199(7)(a) (Florida Forever Water Management District Work Plan), F.S., this annual report summarizes the management and maintenance of lands acquired under the Save Our Rivers Program, Florida Forever Trust Fund, Preservation 2000, and Save Our Everglades Trust Fund on a perpetual basis	Annually March 1	Maria Dessources	mdessour@sfwmd.gov 561-924-5310 x3338

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and lands acquired for CERP and other water resource projects on an interim basis.			
Mitigation Donation Annual Report - Volume II, Chapter 7 In accordance with Sections 373.036(7)(b)7 (CAR) and 373.414(1)(b)2 (Additional Criteria for Activities in Surface Water and Wetlands), F.S., this annual report provides a summary on endorsed mitigation projects, including the available mitigation fund balance and expenditures, and a description of restoration and management activities.	Annually March 1	Karyn Allman Michelle Quigley	kaallman@sfwmd.gov 561-682-7293 mquigley@sfwmd.gov 561-682-6382
Comprehensive Everglades Restoration Plan Annual Report – 470 Report - Volume II, Chapter 8 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 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 II, Chapter 9 Pursuant to Section 373.45926(3), F.S., (Everglades Trust Fund) as amended by Section 33 of Chapter 2011-34, this annual 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.).	Annually March 1	Julie Maytok	jmaytok@sfwmd.gov 561-682-6027
SFER VOLUME III – ANNUAL PERMIT REPORTS			
Comprehensive Everglades Restoration Plan Regulation Act Projects - Volume III, Chapter 2 Annual report to comply with various reporting conditions required by permits issued by DEP under the Comprehensive Everglades Restoration Plan Regulation Act (CERPRA; Section 373.1502, F.S.).	Annually March 1	Chris King Nirmala Jeyakumar	ctking@sfwmd.gov 561-682-2723 njeyaku@sfwmd.gov 561-682-6471
Everglades Forever Act Projects - Volume III, Chapter 3 Annual report to comply with various reporting conditions required by permits	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723

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PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
issued by DEP under the EFA (Section 373.4592, F.S.).			
Northern Everglades and Estuaries Protection Program Projects - Volume III, Chapter 4 Annual report to comply with various reporting conditions required by permits issued by DEP under the NEEPP legislation (Section 373.4595, F.S.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723
Environmental Resource Permitting Projects - Volume III, Chapter 5 Annual report to comply with various reporting conditions required by permits issued by DEP under the Environmental Resource Permit Program legislation (Chapter 373, Part IV, F.S., and Title 62, F.A.C.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723

¹ Based on 2026 SFER chapter titles and content and 2026 SFER Lead Author List.

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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 Tentative Budget includes a total of \$838.1 million for Fiscal Year 2025-26.

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 2025-26 Tentative Budget is included in the table below.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ALTERNATIVE WATER SUPPLY FUNDING Fiscal Year 2025-26 Tentative Budget

Funding Source	Fiscal Year 2025-26 Tentative Budget	% of Total
District Funding for AWS	\$ 151,977,513	18.1%
State Funding for AWS	\$ 686,112,022	81.9%
TOTAL FUNDING FOR AWS	\$ 838,089,535	100.00%

District Funding for AWS \$151,977,513

- C&SF: (\$135,329,589)
- Water Supply Program: (\$16,647,924)

State Funding for AWS \$686,112,022

- Alternative Water Supply: (\$14,000,000)
- C&SF: (\$7,499,920)
- Lake Okeechobee Watershed: (\$50,612,102)
- Caloosahatchee River West Basin Storage Reservoir: (\$90,000,000)
- IRL-S C-25 Reservoir and STA: (\$20,000,000)
- IRL-S C23/C24 North and South Reservoir: (\$82,151,698)
- Loxahatchee River Watershed Restoration: (\$19,290,000)
- Western Everglades Restoration: (\$25,756,289)
- CEPP North: (\$156,524,864)
- CEPP South S-355 W: (\$15,000,000)
- EAA Storage Reservoir Conveyance/STA/Pump Station: (\$143,930,988)
- S-332B Pump Station Replacement: (\$54,346,161)
- BBCW: (\$7,000,000)

VIII. APPENDICIES

C. Project Worksheets

These projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreations opportunities on public lands. The Districts major project categories are in support of Everglades restoration and the Critical Flood Control Infrastructure Program. For Fiscal Year 2025-26, the District has included 48 projects in Appendix C totaling more than \$840.8 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Fiscal Year 2025-26	Future District Funding Commitments
1.1.1	2025 CFWI RWSP	Water Resource and Water Supply Development	The Central Florida Water Initiative (CFWI) focuses on developing and implementing a regional water management strategy to balance increasing water demand with environmental conservation. The initiative operates within the Central Florida Planning Area and involves collaboration among multiple agencies, including the Florida Legislature, Water Management Districts, and the Florida Department of Environmental Protection. With growing population and water needs, the effort ensures sustainable water supply through planning, conservation, and regulation. The 2025 Regional Water Supply Plan update will refine demand projections and management strategies based on a planning horizon of 2045.	Underway	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 633,735	Future funding to come from future state Appropriations.
Total																	\$ 633,735	
2.2.2	CFP/DEP - Alternative Water Supply	Water Resource and Water Supply Development	Regional and priority Reclaimed Water projects (some which support ocean outfall - LEC only). Priority brackish and surface water projects in the Upper Kissimmee Basin/CFWI and the Upper and Lower East Coast. These alternative water supply sources are being developed in order to meet projected future demand for water which is expected to grow significantly in South Florida.	Underway	N/A	N/A	N/A	N/A	N/A	N/A	50.50 mgd capacity and 51.92 mgd brackish and reclaimed water distribution capacity	N/A	N/A	N/A	N/A	N/A	\$ 14,127,480	Future funding to come from future state Appropriations.
Total																	\$ 14,127,480	
2.3.1	CERP BBCW Ph1 Const Deer/L31/Cutler-S-701	Natural System Restoration	This project involves rerouting direct canal flows to Biscayne Bay in Miami-Dade County into coastal wetlands at three locations: Deering Estate (complete); Cutler Wetlands and L-31E Flow-way. The use of pumps, culverts and spreader swales will help balance salinity levels in the near shoreline habitat of the bay and restore freshwater flows to coastal wetlands. This will improve the ecological health of this habitat which is a crucial nursery for shrimp, shellfish and fish.	Underway	02/2024	08/2025	11/2025	Nearshore Biscayne Bay and coastal wetlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,916,982	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP EAA Miami & NNR Canal Conveyance	Natural System Restoration	The Miami and North New River Canals will deliver water from Lake Okeechobee and the EAA Basin to the future A-2 Reservoir and A-2 STA. Canal conveyance improvements will be done by deepening and widening the Miami Canal to increase capacity by 1,000 cubic feet per second (cfs) and the North New River Canal to increase capacity by 200 cfs. By delivering water from Lake Okeechobee to the A-2 Reservoir and STA, the project will help to decrease damaging discharges from Lake Okeechobee to the Northern Estuaries which will contribute to reducing harmful algal blooms. All improvements will be constructed within the existing SFWMD right-of-way.	Underway	06/2024	08/2027	11/2027	Lake Okeechobee, Miami Canal, North New River Canal, St. Lucie Estuary, Caloosahatchee Estuary	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 114,257,228	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	NEEPP Boma FEB	Natural System Restoration	The primary purpose of the Boma FEB project is to expand regional storage in the Caloosahatchee River Basin to store excess run-off to reduce wet-season, freshwater releases to the estuary when these releases would be deemed harmful to estuarine health. The Boma Mesocosms Project site is in Glades County on the District's property known as Boma, specifically at the C-43 Water Quality Treatment and Testing Project (C43-WQTTP). With the completion of the joint SFWMD/Lee County C43-WQTTP - Phase 1 Project, the Boma Mesocosms project will use the available site to address questions and issues raised during the Caloosahatchee River Estuary (CRE) Minimum Flows and Levels (MFL) review and rule-making process.	Planned	01/2026	12/2028	03/2029	Caloosahatchee River	N/A	Caloosahatchee BMAP	N/A	TBD	TBD	TBD	N/A	N/A	\$ 21,138,753	Funding for this project to come from the NEEPP Future Year Appropriation / Everglades Restoration.
2.3.1	CERP Biscayne Bay Coastal Wetlands Ph 2	Natural System Restoration	The Biscayne Bay and Southeastern Everglades Ecosystem Restoration (BBSEER) study aims to improve freshwater flow into Biscayne Bay and its adjacent wetlands, enhancing the region's ecological health. The project focuses on coastal wetlands surrounding Biscayne Bay, freshwater wetlands in the Southern Glades, and the Model Lands area in South Florida. By redirecting freshwater runoff and restoring natural overland flow, the project will help stabilize salinity levels, support fish and shellfish nursery habitats, and expand wetland restoration efforts.	Underway	12/2019	N/A	12/2030	Biscayne Bay & Coastal Wetlands	SF Lower East Coast	N/A	N/A	N/A	N/A	TBD	N/A	N/A	\$ 3,813,442	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP LRWRP Flow-Way 2 C-18W Reservoir	Natural System Restoration	The Loxahatchee River Watershed Restoration Project (LRWRP) is designed to improve freshwater flows to the Northwest Fork of the Loxahatchee River (NWFLR) and reconnect wetlands and watersheds that form the river's headwaters. The project is located in Palm Beach County, Florida, with the C-18W Impoundment situated at the north end of Seminole Pratt Whitney Road. Restoring natural river flows is essential for maintaining freshwater habitats and salinity levels in the dry season, while ensuring healthy floodplain vegetation in the wet season. The project will also help enhance hydrological connectivity and improve water distribution within the Everglades ecosystem.	Planned	08/2028	12/2032	03/2033	Loxahatchee River Watershed	N/A	TBD	N/A	TBD	TBD	TBD	N/A	N/A	\$ 9,206,581	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP Lake Okeechobee WRP	Natural System Restoration	LOWRP is a Comprehensive Everglades Restoration Plan (CERP) planning effort designed to improve water levels in Lake Okeechobee; improve the quantity and timing of discharges to the St. Lucie and Caloosahatchee estuaries; restore degraded habitat for fish and wildlife throughout the study area; and increase the spatial extent and functionality of wetlands.	Planned	TBD	TBD	TBD	Lake Okeechobee, Caloosahatchee Estuary, St. Lucie Estuary	N/A	Lake Okeechobee BMAP	TBD	N/A	N/A	920,000.0	N/A	N/A	\$ 50,967,383	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP IRL South C23/24 Storage Components	Natural System Restoration	The C-23/24 Reservoir and Stormwater Treatment Area (STA) project aims to improve water quality by storing and redirecting harmful watershed flows, reducing pollution and enhancing ecological health in the Indian River Lagoon and St. Lucie Estuary. This project is associated with project 100288 where the planning was executed. The C-23/C24 Component Buildout is in this project and 101184 IRL S C-23 to C-44 Interconnect. Located in St. Lucie County, Florida, the project includes North and South Reservoirs and an STA that are to be adjacent to the C-23 and C-24 Canals, near State Road 70. These components will help manage water runoff from the C-23 and C-24 basins, mitigating harmful algal blooms and supporting a more sustainable ecosystem. The Corps of Engineers is leading the design and construction to further restoration efforts.	Underway	01/2025	02/2030	03/2030	Southern Indian River Lagoon (IRL-S), St. Lucie River	N/A	St. Lucie BMAP	TBD	TBD	TBD	TBD	N/A	N/A	\$ 83,225,661	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	NEEPP Grassy Island FEB	Natural System Restoration	This project is intended to be a Flow Equalization Basin and Aquifer Storage and Recovery facility that stores surface water and reduces total phosphorus loads to Taylor Creek, and assists in water delivery and operational flexibility to the Taylor Creek Stormwater Treatment Area. It is located approximately 4 miles north of the city of Okeechobee and West of US highway 441. The project will improve water quality of the discharges from the Taylor Creek Sub watershed into Lake Okeechobee.	Planned	12/2026	09/2028	12/2028	S-191 Basin in Taylor Creek/Nubbin Slough Subwatershed/Lake Okeechobee	N/A	Lake Okeechobee BMAP	N/A	N/A	1742 lbs/yr	984.0	N/A	N/A	\$ 5,742,769	Funding for project to come from the NEEPP Future Year Appropriations / Everglades Restoration.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Fiscal Year 2025-26	Future District Funding Commitments
2.3.1	NEEPP Brady Ranch FEB	Natural System Restoration	Develop Brady Flow Equalization Basin (FEB) & Aquifer Storage and Recovery (ASR) project at the 1,800 ac Brady Ranch property (currently under lease). Brady Ranch is located at 27000 Southwest Warfield Boulevard, Indiantown, Martin County. This project will assist in water delivery and operational flexibility to the Lakeside Ranch STA and reduce total phosphorus loading discharged into Lake Okeechobee, ultimately improving the water quality of Lake Okeechobee and enhancing the Everglades Restoration Effort.	Planned	12/2027	09/2031	12/2031	Lake Okeechobee	N/A	Lake Okeechobee BMAP	N/A	N/A	N/A	N/A	N/A	N/A	\$ 6,621,879	Funding for this project to come from the NEEPP Future Year Appropriation / Everglades Restoration.
2.3.1	CEPP North S-620 Gated Culvert	Natural System Restoration	Design and construction of S-620 gated culvert to deliver water from the L-6 Canal to the L-5 Canal, S-621 gated spillway, to direct water from STA-3/4 west to S-8 pump station during normal operations, and during peak events from STA 3/4 to the S-7 pump station, and S-622 gated spillway to deliver water from L-6 canal to the L-5 canal as part of the wider Comprehensive Everglades Restoration Plan. S-620 is located along the L-6 canal a quarter mile northeast of US Highway 27.	Underway	02/2023	11/2026	01/2027	Everglades, Water Conservation Area 3A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 15,742,912	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP North S-8A Gated Culvert & Canal	Natural System Restoration	The purpose of the Central Everglades Planning Project (CEPP) is to improve the quantity, quality, timing and distribution of water flows to the Northern Estuaries, central Everglades (Water Conservation Area, WCA 3), ENP and Florida Bay while increasing water supply for municipal, industrial and agricultural users. The proposed project includes construction of some conveyances features that will deliver and distribute existing flows and redirected Lake Okeechobee water through WCA 3A. Project 101261 consists of design and construction by the SFWMD of the new S-8A (canal connection to L-4 and a culvert) to deliver water from the Miami Canal west to L-4 (3120 cfs) and to the remaining Miami Canal segment (1040 cfs). Potential design modifications to the existing S-8/G-404 complex will be also assessed. S-8 pump station design modifications include a new hydraulic connection from S-8 to the degraded L-4 Levee (New S8A), utilization of the existing G-404 pump station (570 cfs design capacity), and leaving the 1-2 mile segment of the Miami Canal as available getaway conveyance capacity during peak flow events.	Planned	03/2027	08/2027	08/2030	Everglades, Water Conservation Area 3A	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 58,718,970	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP South S-355W Gated Spillway	Natural System Restoration	The project involves constructing a gated spillway along the L-29 Canal to facilitate water conveyance eastward through the Blue Shanty Flow-way, supporting Everglades National Park (ENP) ecological objectives. The spillway is located at the southern extent of the proposed CEPP L-67D levee, affecting water flow toward the S-334 spillway. The spillway is designed to match the capacity of the S-334, ensuring efficient water distribution and aiding ecological restoration efforts in the Everglades. Adjustments in levee placement could impact the location of the S-355W spillway.	Planned	TBD	TBD	TBD	Everglades National Park	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 15,056,399	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP WERP L-28 South Culverts	Natural System Restoration	The project involves the installation of three gated culverts in the L-28 South Levee to help manage high water levels in Water Conservation Area 3A (WCA-3A). The culverts will be installed between existing structures S344 and S343A in the L-28 South Levee. High water levels in WCA-3A impact the Miccosukee Tribe and threaten habitats of the endangered Cape Sable Seaside Sparrow. The culverts, along with modifications to nearby canals, aim to restore natural water flow, reestablish connectivity of wetland and upland habitats, reduce severity of wildfires, and recreate low nutrient conditions.	Underway	04/2024	02/2027	04/2027	Big Cypress National Preserve	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 20,122,360	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP North S-630 Pump Station & L-4 Levee	Natural System Restoration	The project involves constructing the S-630 pump station and modifying the L-4 levee to improve water flow and distribution in the Everglades. The pump station will be located west of the L-4 levee degrade, near the northwest corner of Water Conservation Area 3A (WCA-3A), within the Central Everglades Planning Project (CEPP) scope. The project aims to enhance water delivery to WCA-3A, Northern Estuaries, Everglades National Park, and Florida Bay while maintaining supply for legal users and improving hydrological conditions in the region.	Planned	10/2026	08/2031	11/2031	Everglades, Water Conservation Area 3A	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 25,254,845	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP North L-5 Canal Improvement	Natural System Restoration	The project involves modifying the L-5 Canal to enhance water conveyance capacity and backfilling sections of the Miami Canal to improve hydrological flow and restoration efforts. The modifications affect the eastern and western L-5 Canal and a 13.5-mile stretch of the Miami Canal between I-75 and 1.5 miles south of the S-8 pump station. The improvements will support the Central Everglades Planning Project (CEPP) by improving water distribution. This project is reliant upon fill material from the L-5 Canal Conveyance Improvements and L-4 Levee Degrade projects and thus should be performed concurrently in a contract.	Underway	06/2025	11/2027	12/2027	North Miami River	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 47,329,548	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP IRL South C-25 Reservoir & STA	Natural System Restoration	The project involves designing and constructing a storage reservoir and stormwater treatment area in the C-25 basin to capture, treat, and return water downstream. It is located in St. Lucie County, Florida, north of the C-25 Canal, south of Florida's Turnpike, and west of the S-99 structure. The project aims to improve water quality and reduce harmful algal blooms in the Indian River Lagoon by properly managing water storage and treatment in the region.	Underway	01/2025	10/2029	12/2029	Southern Indian River Lagoon (IRL-S)	N/A	St. Lucie BMAP	TBD	TBD	TBD	TBD	N/A	N/A	\$ 20,171,224	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP North Miami Canal Backfill	Natural System Restoration	This project seeks to backfill approximately 13.5 miles of the Miami Canal within WCA 3A, due north of I-75. This will create habitats and improve sheetflow in WCA 3A with the restoration of tree island mounds.	Planned	01/2028	11/2032	01/2033	Everglades, Water Conservation Area 3A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 6,000,364	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP EAA S-623 Pump Station & Tower	Natural System Restoration	The S-623 Pump Station is being constructed to enhance water inflow capacity, connecting the EAA A-2 Reservoir to the Inflow/Outflow Canal, with a total pumping capacity of 4,600 cubic feet per second (cfs). The project includes multiple electric and diesel pumps, power generators, control systems, and infrastructure to support local command and control. The pump station is located between the EAA A-2 Reservoir and the Inflow/Outflow Canal, approximately 570 feet north of the reservoir's north embankment. Originally planned for construction by the U.S. Army Corps of Engineers (USACE), the South Florida Water Management District (SFWMD) assumed responsibility for the project under Governor DeSantis's Executive Order 23-06. S-623 is necessary to ensure reliable and continuous operation of A-2 Reservoir.	Underway	01/2026	06/2029	09/2029	A-2 Reservoir	N/A	TBD	TBD	TBD	TBD	TBD	N/A	N/A	\$ 30,149,425	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Fiscal Year 2025-26	Future District Funding Commitments
2.3.1	CERP LRWRP Flow-Way 1	Natural System Restoration	The Loxahatchee River Watershed Restoration Project (LRWRP) is to be designed and constructed by the District under the Comprehensive Everglades Restoration Project (CERP) umbrella. The purpose of the LRWRP is to improve water flows to the Northwest Fork of the Loxahatchee River (NWFLR) and to restore the connectivity of wetlands and watersheds that form the headwaters of the river. The project stretches across southern Martin County and into northern Palm Beach County. Restored river flows are critical during the dry season for maintenance of freshwater habitat and salinity zones in the river, and in the wet season to ensure the appropriate hydrological conditions to support healthy flood plain vegetation. Flow-way 1 will involve the construction of the M-1 pump station, and a hydrologic restoration area that will be accomplished through site grading.	On Hold	TBD	TBD	TBD	Loxahatchee River Watershed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,175,751	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP WERP Loop/11ml/US41	Natural System Restoration	This project is for the design and construction of 14 new culverts to be constructed under US-41, 11 Mile Road, and Loop Road. These culverts are needed to convey the additional water provided by the project under the roads to avoid negative effects to the roads. Wildlife crossing features may be implemented at each new culvert location proposed along US-41. A wildlife crossing may include, but is not limited to new or modified structures, such as bridges, bridges with shelves, specially designed culverts, enlarged culverts or drainage culverts and/or exclusionary devices such as fencing, walls or other barriers, or some combination of these features.	Planned	11/2026	11/2028	01/2029	L-28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 6,025,907	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CEPP EAA STA A-2 G-372 Pump Station	Stormwater	Located approximately 15 miles south of Lake Okeechobee, the A-2 Stormwater Treatment Area will be adjacent to the A-2 Reservoir with both working together to accept and treat runoff from the Everglades Agricultural Area and undesirable discharges from Lake Okeechobee. The new A-2 Reservoir and A-2 STA will be operationally integrated with the state-funded and state-constructed A-1 FEB and existing STAs. Storage and treatment of new water will be made possible with the construction of a 240,000 acre-foot storage reservoir, 6,500 acre STA, and 1,200- cfs of conveyance improvements in the Miami and North New River Canals.	Completed	03/2021	09/2023	12/2023	Lake Okeechobee, Miami Canal, North New River Canal	N/A	N/A	TBD	TBD	TBD	TBD	N/A	N/A	\$ 5,940,410	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP LRWRP Flow-Way 3	Natural System Restoration	The Loxahatchee River Watershed Restoration Project falls under the Comprehensive Everglades Restoration Project umbrella with the primary goal of improving water flows and restoring the connectivity of the wetlands and watersheds that form the headwaters of the river. Flow Way 3 is concentrated on the northwest fork of the Loxahatchee River, including the three primary tributaries of the northwest fork: Cypress Creek, Moonshine Creek, and Kitching Creek. The hydrologic conditions in these tributaries have been altered over time by the construction of canals, channelization of natural waterways, and the drainage and/or impoundment of wetlands. This has led to reduced flows to the river during the dry season and caused excess flows during the wet season causing channel incisions, altered salinity, and changes/impacts to floodplain vegetation.	Planned	02/2026	03/2027	01/2028	Loxahatchee River Watershed	N/A	N/A	TBD	TBD	TBD	TBD	N/A	N/A	\$ 9,338,061	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP C-111 S Dade - S-332B PS Replacement	Natural System Restoration	The project involves replacing two temporary pump stations with permanent ones to manage seepage and improve water flow from the L-31N canal into the C-111 North and South detention areas. Located adjacent to Everglades National Park, about 5.5 miles south of Richmond Drive in Miami-Dade County. The goal is to reduce water seepage from the park and extend wetland hydroperiods, enhancing environmental conditions. The land was previously acquired as part of the C-111 South Dade Project, a jointly cost-shared project between USACE-SFWMD.	Planned	01/2026	09/2028	10/2028	Everglades National Park	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 54,517,511	Project funding is estimated to come from legislative appropriations for CERP / Everglades Restoration.
2.3.1	CERP Caloosahatchee River West Basin Storage Reservoir	Natural System Restoration	The Caloosahatchee River (C-43) West Basin Storage Reservoir (CRWBSR) Project aims to restore the ecological function and productivity of the Caloosahatchee Estuary by moderating salinity fluctuations. The project is being constructed on approximately 10,700 acres in western Hendry County, Florida. By managing water flow, the project will reduce high-volume freshwater discharges during the wet season and ensure a minimum flow during the dry season. This will help stabilize salinity levels, preventing harm to estuarine ecological communities.	Underway	06/2019	05/2025	09/2026	Caloosahatchee River/ Estuary	SF Lower West Coast	Caloosahatchee BMAP	N/A	N/A	N/A	N/A	N/A	N/A	\$ 91,280,882	N/A
2.3.1	S-333 Maint Dredging and Low-Sill Weirs	Natural System Restoration	The project includes canal maintenance dredging and installation of five (5) low-sill weirs in the L-67A and L-29 canals upstream of the S-333/S-333N complex. The low-sill weir locations are examples only and will be further refined during the project design phase. The goal of the canal maintenance dredging is to remove sediment containing PP from the bottom of the L-67A and L-29 canals, 1,500 feet upstream of the S-333/S-333N complex, returning these canals to their originally constructed and/or existing cross-section profile. The goal of the low-sill weirs is to facilitate the settling and restricting movement of sediments containing PP in the L-67A Canal and L-29 Canal.	Planned	01/2026	06/2027	06/2027	L-67A, L-29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 18,019,330	Future funding to come from future State gran funds
Total																	\$ 723,734,577	
3.1.1	C-139 Annex Restoration Project (Abiaki Prairie)	Natural System Restoration	The Sam Jones/Abiaki Prairie Wetland Restoration project aims to restore natural hydrology and reestablish historic wetland habitats in the C-139 Annex. The project covers approximately 7,813 acres within the 17,904-acre C-139 Annex, located about 25 miles south of Lake Okeechobee in Hendry County, Florida. It is situated between the existing FPL easement corridor and the Seminole Tribe of Florida's Big Cypress Reservation. The restoration mitigates wetland impacts from limestone mining in the Lake Belt Region and aligns with broader environmental restoration efforts. It was approved by the Lake Belt Mitigation Committee in December 2012.	Completed	01/2021	06/2024	11/2024	WCA3	N/A	N/A	TBD	N/A	N/A	7800	N/A	N/A	\$ 4,171,506	Funding for this project will be allocated from the Lake Belt Mitigation Fund.
3.2.1	Project Culvert Replacements WPB FS Area, 6 Sites L-15	Flood Control	This project consists of the removal and/or the replacement of the following 6 (six) existing Culverts located in the West Palm Beach Field Station (FS) area along the L-15 Canal: PC09, PC10, PC11, PC12, are to be replaced while PC02 will be refurbished and PC04 simply removed. The structures were built by the US Army Corp of Engineers in the 1950s and 1960s and are no longer in serviceable condition.	Underway	01/2025	06/2026	08/2026	L-15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,771,730	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	S-169 Relocation	Flood Control	A new manatee protection screen with trash rake system is proposed at S169W. The structure is located approximately 1 mile northwest from Clewiston. The project will involve a new external design contract to obtain professional engineering services to design the project; followed by the procurement of a contractor for construction. While the current structure is currently operable, loss of control is a risk due to advanced corrosion of the flashboard risers and channels. Additionally, the integrity of the corrugated metal pipe culverts is compromised due to corrosion and seam separation.	Underway	11/2024	12/2025	02/2026	C-21, Lake Okeechobee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 6,006,522	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Fiscal Year 2025-26	Future District Funding Commitments
3.2.1	S-71 Replacement and Navigational Lock	Flood Control	The S-71 Structure is a reinforced concrete three vertical lift gated spillway with a fixed crest ogee weir, and the gates are remotely operated. The structure is approximately 3 miles northeast of the City of Lakeport and is approximately 2 miles northwest of Lake Okeechobee. The S-71 Structure was constructed in 1961 and recent inspections have revealed significant deterioration including water seepage through and around the structure, eroded concrete, structural steel corrosion and miscellaneous failures to other components. These items need to be replaced for the Structure to support the continued operation of the South Florida Water Management District (SFWMD) system. If this Structure were to fail, adverse impacts involving both flood control and water supply would occur in the surrounding areas.	Planned	06/2027	06/2030	09/2030	Lake Okeechobee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 2,432,468	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	Pump Stations S-9/S-9A Trash Rakes & Refurbishment	Flood Control	This project consists of constructing an automated trash rake system to service both stations, installing new generators and generator building, repairing existing rip-rap deficiencies, replacing the existing pump bay bar screens, replacing a pump impeller, repairing differential settling outside the building, and repairing the northeast wing wall sheet piles. The structures are located 1 the western end of the C-11 Canal in the alignment of Levee 37, about 0.6 miles west of the intersection of US27 and Griffin Road, in Broward County. The construction of this project allowed for improved water quality and timing of flows and greater efficiency for operation of S-9 with seepage now being handled by S-9A. However, inspections identified various deficiencies that may impact future performance.	Underway	01/2022	03/2026	05/2026	C-11 Canal@ WCA 3A (L-37 & L-33 Borrow Canals)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,757,223	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	G-310 and G-335 Trash Rake Replacement	Flood Control	The project involves maintenance and upgrades to aging structures at G-310 & G-335, including replacing trash rake systems, repairing building exteriors, improving fall protection, and refurbishing fuel tanks and piping. The G-310 Pump Station is near the Loxahatchee Preserve and STA-1W, about 10 miles south of SR 80. The G-335 Pump Station is adjacent to Pump Station G-436 and WCA2, around 7 miles northeast of US 27. The existing trash rakes use a curved rail system that complicates operation, requiring careful manual control instead of automated systems. During storm events, it is not feasible to operate the stations, complicating the District's mission of Flood Protection.	Underway	09/2024	09/2028	05/2028	WCA2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 2,788,828	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	West Palm Beach Field Station Maintenance Systems Replacements (B-134)	Flood Control	The project involves replacing outdated maintenance systems at the West Palm Beach Field Station's B-134 building, including the paint mix room, sandblasting media recovery system, air compressor, and cooling systems. The West Palm Beach Field Station is located at 801 Sansburys Way in Royal Palm Beach, FL. The existing systems, installed in the 1980s, have reached the end of their service life. Frequent failures require extensive repairs, increasing maintenance time and effort. Modern replacements will improve efficiency and support the District's Operation and Maintenance mission.	Underway	09/2024	N/A	07/2025	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 857,202	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	G-6A Auxiliary Pump Station & S-6 Pump Station Refurbishment	Flood Control	The project involved refurbishing the aging S-6 pump station and constructing a new permanent auxiliary pump station, G-6A. The S-6 station is located in the Hillsboro Canal, at the intersection of the L-7 and L-39 borrow canals, approximately 20 miles southeast of Belle Glade in Palm Beach County, Florida. The S-6 pump station, built in 1957, is beyond its intended lifespan, with heavy corrosion and normal wear that could lead to inefficiencies or failure. The refurbishment will modernize its components to meet current standards with the aim of extending its service life another 50 years.	Underway	11/2021	11/2027	01/2028	WCA, EAA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 26,294,730	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	S-7 Pump Station Refurbishment	Flood Control	The S-7 pump station plays a key role in flood control, discharging drainage water into Conservation Area No. 2 and featuring a spillway for gravity discharge when conditions allow. The station is located along the North New River Canal, approximately 26 miles south of Belle Glade in the Everglades Agricultural Area. The station, built to regulate water flow, requires refurbishment as its components have aged beyond their expected lifespan. The goal of this project is to extend S-7's service life another 50 years and ensure reliable, continues operation.	Planned	02/2026	08/2030	10/2030	North New River	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 1,064,888	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	Underground Storage Tank Replacements	Flood Control	This project will consist of the replacement of 7 underground storage tanks that are 30 years or older. Six (6) out of the seven (7) tanks are used for vehicle fuel, the seventh one serves an emergency generator located on the roof of B-1 Building at Headquarters. The six (6) vehicle fuel tanks are in field stations where revitalization projects are not scheduled in the near future. The manufacturer's 30-year warranty has expired on all seven (7) tanks. Due to high environmental risk of soil and groundwater contamination from leaking underground tanks, it has been advised to replace the tanks with aboveground storage tank when availability of space permits it.	Underway	09/2024	4/2026	10/2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 9,801,000	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	S-29 Forward Pump Station (Resiliency)	Resiliency	The project includes the design of a new approximately 1,000 CFS forward pumping station to be located on the northwest side of the existing S-29 Control Structure within the C-9 Canal. This new pump station will provide the District added level of support for improving the flood protection level of service for the C-9 watershed and basin. In addition, this project includes the structural evaluation of the existing S-29 control structure and design of the recommended refurbishments for its continued flood protection and service. S-29 structure be modified by raising the elevation of the control structure and gate system necessary to provide the increased level of flood protection. This will be accomplished by replacing the bridge deck and accessories, replacing the gate operation system from hydraulic cable to drum, replacing the carbon steel gates with stainless steel gates, providing corrosion control, grouting the upstream and downstream apron of the existing structure, repairing the outstanding items in the 2015/2020 Structure Inspection Reports (SIP), and replacing the control building.	Planned	12/2025	12/2029	02/2030	C8 and C9 watersheds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 705,436	Project funding is estimated to come from Future Federal/State Resiliency Grants.
3.2.1	S-27 Forward Pump Station (Resiliency)	Resiliency	The S-27 Structure improvement project includes upgrades to enhance flood control and prevent saltwater intrusion in the S-7 Basin. Key enhancements involve adding a 1,500 cfs pump station, modifying the C-7 Canal alignment, raising the superstructure, and repairing structural deficiencies such as replacing gates, lifting mechanisms, the service bridge, and control building. The structure is located in the City of Miami, near the mouth of the C-7 Canal, approximately 1.7 miles from Biscayne Bay. The project is essential to maintain flood protection, ensure reliable water management, and address aging infrastructure. The improvements will strengthen operational resilience and safeguard the surrounding environment.	Planned	12/2025	06/2030	08/2030	C-7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 609,754	Project funding is estimated to come from Future Federal/State Resiliency Grants.
3.2.1	G-539 Pump Station Pump Replacement	Flood Control	The project involves replacing deteriorated butterfly valves at the G-539 Pump Station with mechanical flap gates to improve reliability and simplify pump station operation. The G-539 Pump Station is part of the L8 Flow Equalization Basin (FEB), located north of SR-80 (Southern Boulevard) and west of the L-8 Canal in central Palm Beach County, Florida. The existing butterfly valves have suffered significant wear, and replacement gearboxes are unavailable without major modifications. Installing flap gates will eliminate frequent failure modes, reduce maintenance issues, and enhance overall efficiency.	Planned	TBD	TBD	TBD	L-8 FEB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 9,425,605	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	Emergency and Field Support Facility	Flood Control	This project involves the design and construction of an easily accessible and permanent FOF including: helipad, associated helicopter parking area for the three South Florida Water Management District (SFWMD) helicopters; maintenance, storage and office facilities for two (2) mechanics and four (4) pilots. In addition, the proposed facility will be equipped with an above ground fuel tank for the helicopters' fueling service. These components will be built at the West Palm Beach Field Station located at 801 Sansburys Way, Royal Palm Beach, FL 33411. The goal of this facility is to reduce operational costs and enhance operational efficiency by ending our lease with Palm Beach International Airport and running our own Flight Operations Facility.	Underway	03/2025	01/2026	02/2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 579,085	N/A

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Construction Completion Date	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	District Tentative Fiscal Year 2025-26	Future District Funding Commitments
3.2.1	Big Cypress Basin (BCB) I-75 #2 Structure Replacement	Flood Control	The project consists of constructing a new structure South of Pine Ridge Road and demolishing the existing structure. The new structure is expected to be built with 3 bays, each 8 to 10 feet wide with single stem gates with a 75-foot service bridge. Unlike the old weir, the new structure will be fully automated to make operations more efficient. I75-2 replacement is required since the structure does not have sufficient draw-down capacity needed to handle additional flows. Additional capacity is also required for emergency conditions and to provide greater operational flexibility.	Planned	12/2025	09/2027	11/2027	I-75 Canal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 3,899,361	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	S-28 Forward Pump Station (Resiliency)	Resiliency	This project will enhance flood protection level of service to the C-8 basin through six project components implemented at the mouth of the C-8 (Biscayne) Canal. This will include the replacement of the S-28 structure, installation of a 1,500 cubic foot per second forward pump station adjacent to S-28, construction of a flood barrier, enhancement of secondary canal banks, construction of a temporary floodwater detention area within Miami Shores Golf Course, and installation of a living shoreline and other nature-based features. These components will contribute to greater flood protection and ability to contain extreme weather events while also preparing infrastructure for sea level rise.	Planned	03/2026	03/2031	05/2031	C-8, Biscayne Bay	N/A		TBD	N/A	N/A	N/A	N/A	N/A	\$ 805,000	Project funding is estimated to come from Future Federal/State Resiliency Grants.
3.2.1	Ft. Lauderdale Field Station Expansion	Flood Control	The Fort Lauderdale Field Station's Maintenance Building B-226 was constructed in 1994 and has seen upgrades since however storage needs are no longer being met in its current footprint. The field station is located in Broward County at 2535 Davie Road, Davie, FL 33317. This project will add a 10,000 square foot addition to Building B-226 as well as a number of efficiency upgrades that will streamline the Fort Lauderdale Field Station's operations within its area of operation.	Planned	09/2026	09/2028	11/2028	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 359,478	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	Big Cypress Basin Gordon River 1 Weir Replacement	Flood Control	The Gordon River Weir Project involves replacing two existing AMIL gates with a fixed crest weir featuring operable gates to enhance flood control and habitat protection. The project is located south of Golden Gate Parkway, approximately 3.1 miles west of I-75 in Collier County. The new weir will improve resiliency against storm surges and tidal intrusions, while maintaining normal water levels upstream and providing enhanced flood protection during heavy rainfall events.	Planned	09/2026	01/2028	03/2028	Gordon River	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 543,659	Funding for this project to come from Collier County cooperation agreement.
3.2.1	Big Cypress Basin Palm River 1 Weir Replacement	Flood Control	The Palm River Weir Replacement Project involves replacing the existing deteriorating weir with a fixed crest weir featuring operable gates to enhance flood and tidal protection. The project site is on Palm River, approximately 2.3 miles west of I-75 and 0.3 miles north of Immokalee Road. The current weir, built in 1992, is in poor condition and needs replacement. The new weir shall maximize the level of storm surge/extreme tidal protection while providing for the passage of flows equal to or better than the existing weir.	Planned	09/2026	01/2028	03/2028	Palm River	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 443,658	Funding for this project to come from Collier County cooperation agreement.
3.2.1	STA-1W Refurbishments & Replacements	Natural System Restoration	The project involves a complete topography survey and phased refurbishment of STA-1W, focusing on repairing and replacing various culvert structures, levees, and canals to enhance treatment performance. STA-1W is located about 21 miles west of West Palm Beach and falls under the responsibility of the West Palm Beach Field Station. Aging infrastructure, including leaking seals, corroded culverts, and gasket failures, requires refurbishment to ensure continued effectiveness in water treatment and flow management.	Underway	01/2025	10/2027	01/2028	STA 1 W	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 16,160,185	Funding for this project will be allocated within the Critical Flood Control Infrastructure Program Funding.
3.2.1	Homestead Field Station Buildings Replacement	Flood Control	The project is a design-build contract with multiple amendments for the redevelopment and modernization of the Homestead Field Station in Miami Dade County. It involves replacing outdated facilities to meet current code requirements and support the District's missions of water supply and flood control. The project is located at the Homestead Field Station in Homestead, Florida. The existing facilities had reached the end of their useful life and needed to be replaced to meet updated facility needs and code requirements.	Underway	02/2025	02/2026	05/2026	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 7,814,439	Funding for the program will be allocated from District Ad-valorem funding.
Total																	\$ 102,291,757	
Grand Total																	\$ 840,787,549	

VIII. APPENDICIES

D. 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, 2024, for Fiscal Year 2025-26 through Fiscal Year 2036-37 is \$273,400,000.

The status of the District's Series 2015 COPs is summarized below as of September 30, 2024.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT OUTSTANDING DEBT Fiscal Year 2025-26 Tentative Budget

Series	Original Issue Amount	Maturity	Principal	Interest	Total Requirements
COPs 2015	\$385,425,000	2037	\$17,315,000	\$12,929,625	\$30,244,625

Series	Fiscal Year	Principal	Interest	Total Requirements
COPs 2015	2026-27	\$ 18,180,000	\$ 12,042,250	\$ 30,222,250
	2027-28	\$ 19,085,000	\$ 11,110,625	\$ 30,195,625
	2028-29	\$ 20,040,000	\$ 10,132,500	\$ 30,172,500
	2029-30 thru 2033-34	\$ 115,365,000	\$ 35,019,875	\$ 150,384,875
	2034-35 thru 2035-36	\$ 54,250,000	\$ 5,662,000	\$ 59,912,000
	2036-37	\$ 29,165,000	\$ 729,125	\$ 29,894,125
TOTAL		\$ 256,085,000	\$ 74,696,375	\$ 330,781,375

VIII. APPENDICIES

E. Consistency Issues for Fiscal Year 2025-26

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 facilitate 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.

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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 Tentative Budget for the District shows a staffing level of 1,523 FTEs.

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 in relation to the budget. Based on future medical and pharmacy cost projections, it will be necessary for the District to make plan changes for the upcoming calendar year, a select number of copays and the out-of-pocket maximum will be increasing.

- 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 manufacturers 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.
- Cost containment measures through the out of network protection program aim to reduce out of network cost by negotiating reimbursements to non-contracted providers.
- Our Network Savings Program (NSP) and Bill Negotiation Services (BNS) can reduce out-of-network costs and provide added savings when health care providers agree to accept discounted reimbursements off their billed charges. When savings are achieved through the NSP/BNS programs, customers may also avoid the risk of balance billing.
- SafeguardRx- Value based program has been implemented to limit financial exposure for ASO clients through early discontinuation or cost cap credits for complex, costly conditions including Diabetes, Inflammatory conditions, Multiple Sclerosis, Neurologic, Cardiovascular, Oncology, and other rare conditions.
- Payment integrity programs including pre-pay and post-payment recovery identify coordination of benefit and recovery opportunities.
- Our overpayment identification and recovery strategy utilize both internal and external claim review programs. If overpayments are discovered, vendor partners pursue recovery of the

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overpayment funds. Internal teams analyze root causes of overpayments to prevent them from happening in the future.

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.

Negotiated cost savings and cost avoidance are 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 offers discounts from suppliers on repetitive requirements. The District requests every firm under a work order contract hold their labor rates for any renewal period remaining in the contract term. For example, Ecological and Environmental Scientific and Technology Support Services and Professional Engineering Services have agreed to maintain their rates for subsequent renewal periods. The District also realizes savings through intergovernmental cooperative purchasing (piggy-back) in which an entity has competitively awarded a contract that allows other entities to utilize the contract to their advantage in terms of pricing, terms and conditions.

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 17,653 square feet of office space to DEP at its headquarters in West Palm Beach. For Fiscal Year 2025-26, the District anticipates receiving \$421,936 in revenue from that lease. The District also leases the 6,216 square foot daycare facility on headquarters campus resulting in \$131,876 in revenue, 4,370 square feet of space in Ft. Myers Service Center to the Edison & Ford Winter Estates resulting in \$44,383 and 4,840 square feet of space to Collier County BCC in the BCB Service Center resulting in \$92,726.

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 have suitable facilities for Hangar/Office Space.

IX. CONTACTS



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