

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2024-25

Preliminary Budget

(Pursuant to Section 373.535, Florida Statutes)



www.sjrwmd.com

St. Johns River Water Management District

Preliminary Budget

Budget Year 2024–25



Governing Board

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Heather Barber, CGFO, Budget Director, Office of Financial Services



St. Johns River Water Management District

Michael A. Register, P.E., Executive Director

4049 Reid Street • P.O. Box 1429 • Palatka, FL 32178-1429 • 386-329-4500 • www.sjrwm.com

January 11, 2024

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

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

Subject: St. Johns River Water Management District
Preliminary Budget for Fiscal Year 2024–25

Dear President Passidomo and Speaker Renner:

In accordance with Section 373.535, *Florida Statutes*, the St. Johns River Water Management District's (District) Preliminary Budget for Fiscal Year (FY) 2024–25 is provided for your review.

The District has developed a preliminary balanced budget totaling \$167.8 million utilizing an estimated rolled back millage rate of 0.1722 that effectively allocates staff resources in support of the District's four core missions: water supply, water quality, natural systems, and flood protection.

Key core mission objectives and priorities for FY 2024–25 include:

- Emphasizing and supporting resiliency projects that incorporate multiple core missions, especially flood protection and water supply;
- Focusing on continuing cost-share projects throughout the District to benefit water resources;
- Constructing, operating, and maintaining flood protection and restoration projects;
- Managing and restoring District lands for water resource benefits;
- Recommending Minimum Flows and Levels, along with any required Prevention/Recovery Strategies; and
- Implementing water supply planning strategies to meet future water demands while protecting water resources.

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FERNANDINA BEACH

The District will continue its emphasis on implementing projects directly in support of Executive Orders 19-12 and 23-06, “Achieving More Now For Florida’s Environment” and “Achieving Even More Now for Florida’s Environment,” respectively, and supporting the District’s four core missions while ensuring effective and efficient use of taxpayers’ dollars. We will also continue to work diligently to implement cost efficiencies throughout the agency.

The Governing Board has dedicated \$43.8 million for interagency funding in this preliminary budget. Of the \$43.8 million, \$14.7 million is allocated for springs restoration, \$13 million is allocated for alternative water supply projects, \$1 million for resiliency, and the remaining \$15.1 million for Water Resource Development Projects and Surface Water Projects. Currently, cost-share projects still in progress will provide over 20 million gallons per day (mgd) of alternative water supplies, 3 million gallons (MG) of storage capacity, and conserve nearly 1.6 mgd of potable water. These projects will reduce nutrients to our waterways by the annual load reduction of over 33,000 pounds of total phosphorus and over 184,000 pounds of total nitrogen. Finally, cost-share projects focused on flood protection will enhance local governments’ capabilities to protect approximately 52 acres of flood prone areas and restore 20 acres of wetlands.

Additionally, cost-share projects that have not yet started will provide approximately 12 mgd of alternative water supplies, 7 MG of storage capacity, and conserve over 0.5 mgd of potable water. These projects will reduce nutrients to our waterways by the estimated annual load reduction of nearly 18,000 pounds of total phosphorus and nearly 82,000 pounds of total nitrogen. Finally, cost-share projects focused on flood protection will enhance local governments’ capabilities to protect 318 acres.

Please do not hesitate to contact me if you need additional information.

Sincerely,



Michael A. Register, P.E., Executive Director
St. Johns River Water Management District

cc: Attached Recipient List

Recipients of St. Johns River Water Management District Preliminary Budget for FY 2024–25:
Pursuant to *Florida Statutes*, the Preliminary Budget for Fiscal Year 2024–25 has been provided via email to the following recipients:

Executive Office of the Governor

Governor Ron DeSantis
Taylor Schrader, Director of Executive Staff

Office of Policy and Budget

Kim Cramer
Jay Arnold
Gerri Hall

Office of Senate President

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

Senate Committee on Appropriations

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

Senate Appropriations Subcommittee on Agriculture, Environmental, and General Government

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Senator Ana Maria Rodriguez, Chair
Senator Gayle Harrell, Vice Chair
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Representative Chuck Clemons, Speaker Pro Tempore
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Tom Hamby, Deputy Chief of Staff, Policy
Celeste Lewis-Hermanes, Deputy Chief of Staff, Operations
Amber Watts, Deputy Chiefs of Staff Assistant
Alex Vargo, Director, External Affairs

House Appropriations Committee

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Dawn Pigott, Budget Chief

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Heather Williamson, Staff Director

House Agriculture, Conservation, and Resiliency Subcommittee

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Alexandra Moore, Policy Chief

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Tiffany Harrington, Staff Director

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Representative Tom Leek
Representative Robert A. Andrade
Senator Lauren Book

SJRWMD Preliminary Budget for FY 2024–25

January 11, 2024

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Representative Demi Busatta Cabrera

Representative Sam Garrison

Senator Travis Hutson

Representative Christine Hunschofsky

Senator Debbie Mayfield

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Department of Environmental Protection Office of the Secretary

Shawn Hamilton, Secretary

Anna DeCerchio, Chief of Staff

Brett Tubbs, Director of Legislative Affairs

Alex Cronin, Deputy Director of Legislative Affairs

Emily Heiden, Legislative Analyst

Department of Environmental Protection Office of Water Policy and Ecosystems Restoration

Adam Blalock, Deputy Secretary Ecosystem Restoration

Kristine Morris, Assistant Deputy Secretary, Division of Ecosystems Restoration

Edward C. Smith, Director, Office of Water Policy and Ecosystem Restoration

Pamela Flores, Environmental Administrator, Office of Water Policy and Ecosystems Restoration

County commission chair of each county within District's jurisdiction

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I. Foreword

I. Foreword

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

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

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

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

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

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

II. Introduction

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 water management districts has a history that cannot be completely detailed here. 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 St. Johns River Water Management District's website is www.sjrwmd.com.

II. Introduction

B. Overview of the District

The St. Johns River Water Management District includes about 21 percent of the state's total area. The District encompasses all or part* of 18 counties in northeast and east-central Florida, as further illustrated in Figure 1 below.

Alachua*	Baker*	Bradford*	Brevard	Clay
Duval	Flagler	Indian River	Lake*	Marion*
Nassau	Okeechobee*	Orange*	Osceola*	Putnam*
St. Johns	Seminole	Volusia		

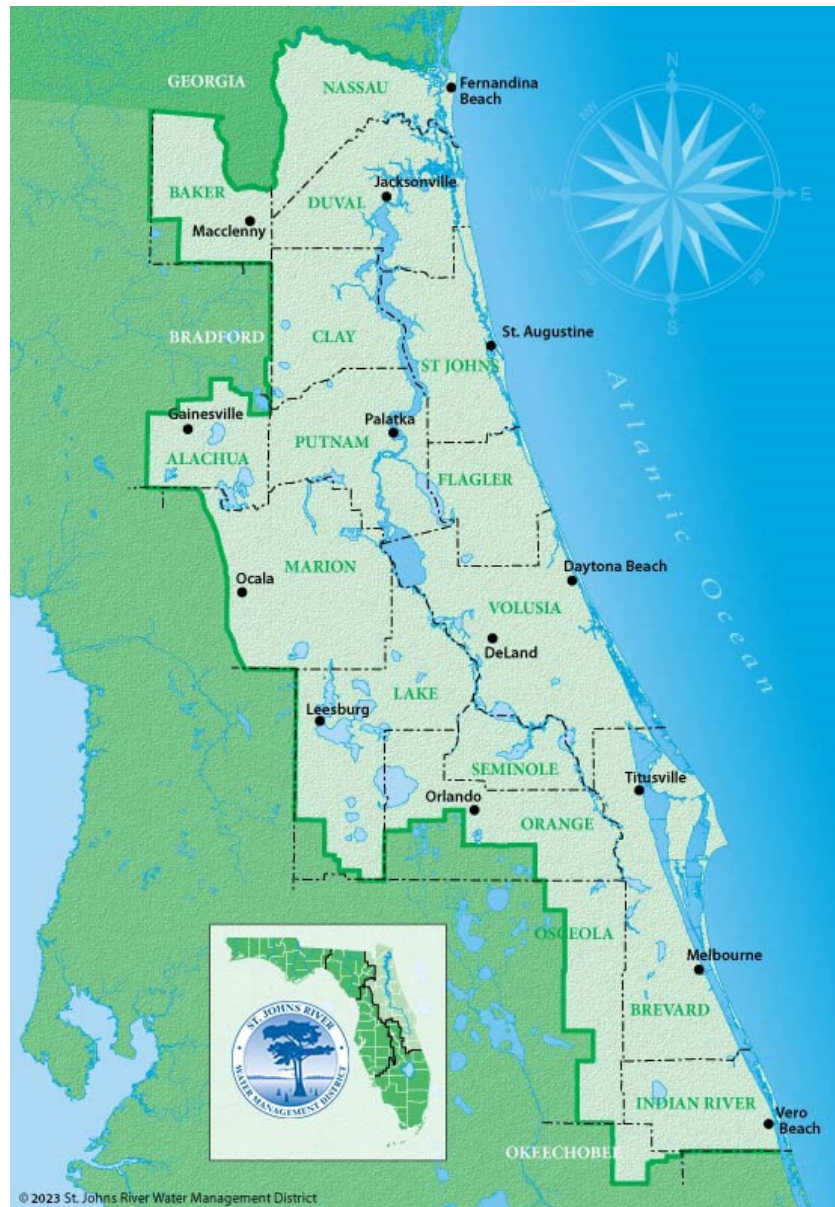


Figure 1 – District Map
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II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 21 percent of the state’s land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon, and the Florida portion of the St. Marys River Basin. The District is also home to eight “Outstanding Florida Springs” — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 2022, an estimated 5.9 million people resided within the District’s boundaries, a population that is projected to reach 7.1 million by the year 2045.

The District’s original focus on flood control has been expanded to include water resource development, water supply planning, water quality protection, and natural systems conservation. To meet these challenges, the District utilizes a variety of actions, including land acquisition, land management and restoration, water use permitting, wetland and stormwater permitting, water supply planning, the development of minimum flows and levels (MFLs), cost-share projects, and District-led projects.

Operating budgets are funded primarily with a combination of ad valorem taxes, other District revenues (permit fees and interest earnings), and state appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide.

The District is governed by a nine-member Governing Board, each with a four-year term. Under the direction of its Governing Board, the District’s organization is structured by divisions, offices, and bureaus, which manage and implement District programs, projects, and activities.

The District currently maintains 115 miles of U.S. Army Corps of Engineers (USACE) /District constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 13 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. The District owns an interest in approximately 777,877 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 537 full-time equivalent positions (FTEs) in Fiscal Year (FY) 2024–25. The FTEs work out of multiple locations, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. The telephones and addresses for District Headquarters and individual service centers are listed below.

District Headquarters
4049 Reid Street
Palatka, FL 32177
386-329-4500

Jacksonville Service Center
7775 Baymeadows Way, Suite 102
Jacksonville, FL 32256
904-730-6270

Apopka Service Center
2501 S. Binion Road
Apopka, FL 32703
407-659-4800

Palm Bay Service Center
525 Community College Parkway S.E.
Palm Bay, FL 32909
321-984-4940

II. Introduction

C. Mission and Guiding Principles of the District

Mission: To protect our natural resources and support Florida’s growth by ensuring the sustainable use of Florida’s water for the benefit of the people of the District and the state.

The District has established goals that act as guiding principles for each of the four areas of responsibility (AORs):

- Water Supply
 - Develop and Implement Regional Water Supply Plans
 - Develop and Implement Minimum Flows and Levels (MFLs) and Prevention and Recovery Strategies
 - Promote Water Conservation
 - Develop Alternative Water Supply (AWS) and Water Resource Development Projects
 - Plan for Statutory Funding Requirements
- Water Quality
 - Protect and Improve Water Quality in Surface Water and Groundwater
 - Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives
 - Develop Innovative and Cost-effective Water Quality Projects
 - Support the Governor’s and DEP’s Restoration Efforts
- Flood Protection
 - Minimize Flood Damage to Protect People, Property, and Infrastructure
 - Operate Water Management Systems to Meet Flood Protection, Water Resource, and Future Water Supply Needs
 - Maintain Data Collection to Support Federal Flood Prediction Collaboration
 - Strategically Acquire and Restore Floodplains to Improve Resilience
 - Coordinate with State and Local Governments and the Public during and after Emergency Events
- Natural Systems
 - Maintain District Lands for Natural Resources and People
 - Manage Invasive Exotic and Nuisance Vegetation in a Protective and Sustainable Manner
 - Provide Access and Recreational Opportunities on District Properties
 - Preserve, Protect, and Restore Natural Systems to Support Their Natural Hydrologic and Ecologic Functions

II. Introduction

D. Development of the District Budget

The District’s fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees, and subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 2 shows the cyclical nature of this process.

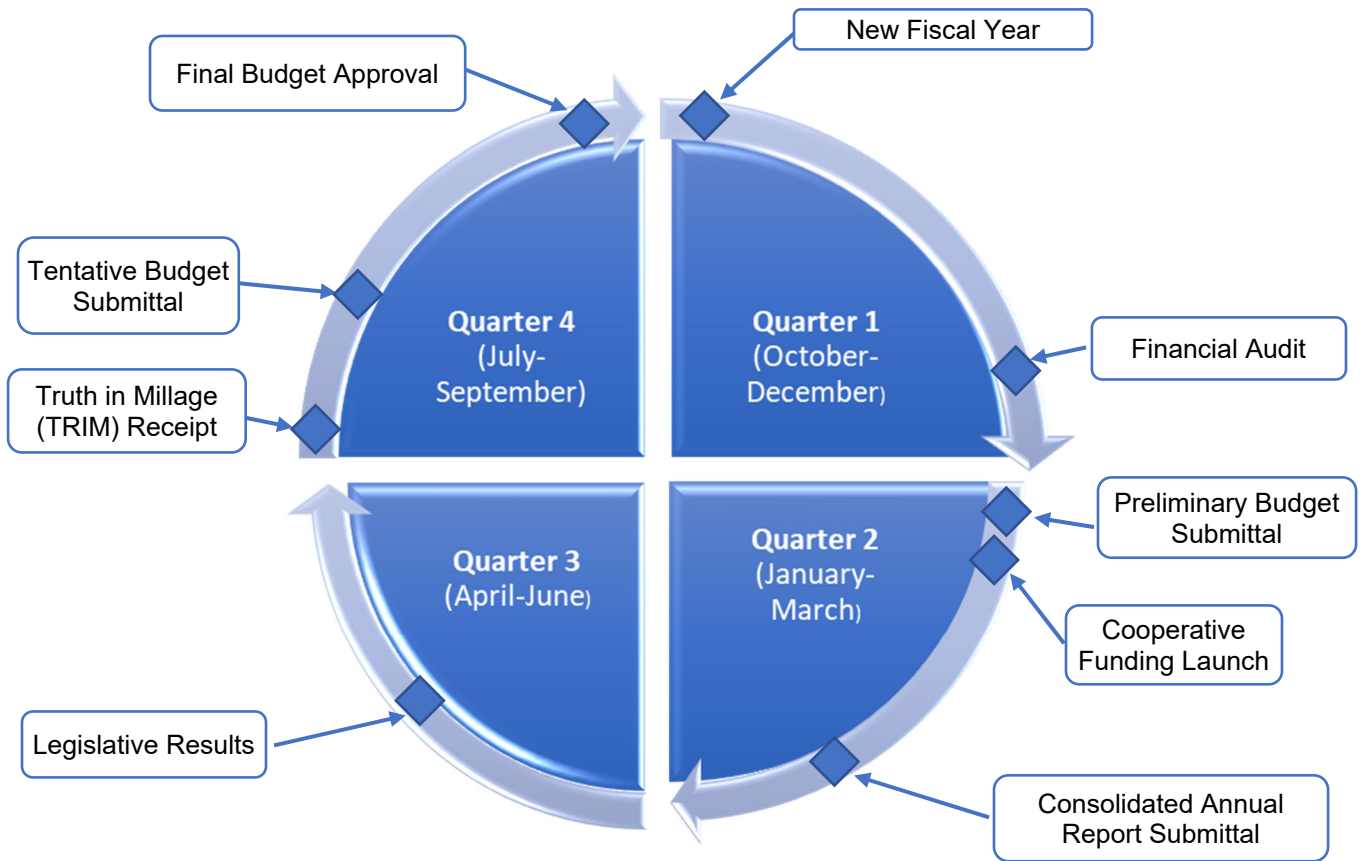


Figure 2 – Budget Process

Prior to the 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 FY 2024–25, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

II. Introduction

The District will hold two TRIM public hearings in September. The first public hearing will take place on September 10, 2024, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing will take place on September 24, 2024, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Preliminary FY 2024–25 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. Accounting for the implementation of two Governmental Accounting Standards Board (GASB) Statements, GASB 87 and GASB 96, requires the recording of debt. Within 3.0, the debt is directly related to the implementation of GASB 87 pertaining to Lessee agreements and indirectly to GASB 96 pertaining to Subscription-Based Information Technology Arrangements (SBITAs). Under GASB 87, Leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the arrangement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources) and Capital Outlay. All debt reported in and cross-charged from 6.0 is directly related to the implementation of GASB 96. The District utilizes SBITAs and is required to record the present value of the future payments of these agreements as Debt (Other Financing Sources) and Capital Outlay. The classification of Debt does not include borrowing or bonding. The Preliminary Budget maintains an operating profile consistent with FY 2023–24 and in line with current revenue levels to ensure sustainability.

II. Introduction

E. Budget Guidelines

The District developed its budget under the guidelines previously 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 without raising costs for the taxpayers they serve;
- Ensuring that District employee benefits are consistent with those provided to state employees;
- Continuing District implementation plans for the beneficial use of excess fund balances; and
- Avoiding new debt.

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

- Utilizing fund balance and savings from operational efficiencies to increase funding for capital and cost-share projects which support the Governor's Executive Orders 19-12 and 23-06 (EO 19-12 and EO 23-06);
- Addressing rising costs of employee benefits; and
- Producing a budget that is focused on the District's mission and responsibilities.

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.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have any single purchase of land in excess of \$10 million in the Preliminary Budget.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have cumulative purchases of land in excess of \$50 million in the Preliminary Budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources) and Capital Outlay. Per GASB 96, the District is also required to record SBITAs as Debt (Other Financing Sources) and Capital Outlay.
4. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for Preliminary Budget submittal.

II. Introduction

5. Any program expenditure as described in section 373.536(5)(e)4.e. and f., F.S. (Outreach), (District Management and Administration) respectively, 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.

Program	FY 2024–25 Preliminary Budget	% of Total Budget
5.0 Outreach	\$1,753,983	1.0%
6.0 District Management and Administration	\$11,654,509	6.9%
Grand Total (programs 1.0 through 6.0)	\$167,813,448	100.0%
5.0 and 6.0 Total	\$13,408,492	7.9%

II. Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October 6	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October 27	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 11	Preliminary Budget due to DEP for review
December 12	Present draft Preliminary Budget to Governing Board
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 8	District Governing Board approves the January 15 submittal of the Preliminary Budget (373.535(1)(a), F.S.)
January 15	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April–May	Districts continue evaluation and refinement of the budget
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to districts – TRIM (193.023(1) and 200.065(1), F.S.)
July 9	Tentative Budget due to DEP for review
July 9	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 6	The Tentative Budget is posted on the District’s official website (373.536(5)(d), F.S.)
September 10	Public hearing to adopt the Tentative Budget and millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 24	Public hearing to adopt the Final Budget and final millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 27	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

III. Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

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

Lower St. Johns River Planning Basin

Water Supply

Water Supply Planning

- Completed public review of the draft North Florida Regional Water Supply Plan (NFRWSP). Two public workshops and stakeholder reviews were conducted in September 2023 on the draft plan and appendices. The Governing Board approved the 2023 NFRWSP in December 2023.
- Funding was made available to agricultural producers through two programs: the Tri-County Agricultural Area Water Management Partnership and the Districtwide Agricultural Cost-share program. During the first quarter, \$343,220 in funding was provided to growers resulting in an estimated 0.41 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient load reduction of 24,096 lbs. of total nitrogen (TN) and 3,480 lbs. of total phosphorus (TP).

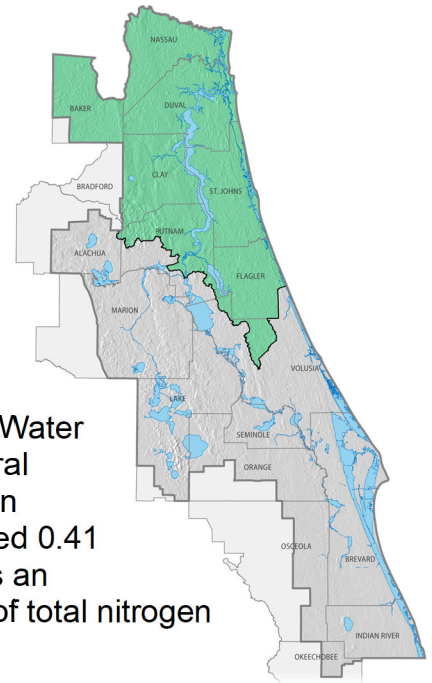


Figure 3 – Lower St. Johns River Planning Basin Map

- Water conservation
 - Participated in the Jacksonville Environmental Symposium with a water conservation booth at the University of North Florida.
 - Conducted a webinar with Continuing Education Units (CEUs) for Homeowners Association (HOA) Community Association Managers (CAMs) in November 2023 with a focus on irrigation efficiency in HOAs. This applies to all planning basins within the SJRWMD boundaries.
 - Developed a new water conservation rebate program for certain outdoor programs. The program launched in the first quarter and is available to utilities and local governments. This applies to all planning basins within the SJRWMD boundaries.

III. Budget Highlights

- Florida Water StarSM (FWS): This applies to all planning basins within the SJRWMD boundaries.
 - Conducted the statewide FWS Technical Advisory Committee meeting to provide updates on the program and address issues.
 - Finalized an agreement to allow for a third-party education provider to take over the FWS Accredited Professional (AP) training from the Florida Nursery Growers and Landscape Association (FNGLA).
 - Inspected and certified an 8-unit apartment complex in St. Augustine for homeless veterans as part of the not-for-profit free inspections.
 - Educating the public about water conservation with the Jacksonville Jaguars.
- Worked with Southwest Florida Water Management District (SWFWMD) to evaluate use of the Alliance for Water Efficiency (AWE) conservation tool to estimate water conservation potential for future water supply plans.
- Finalized details for the Florida Section of the American Water Works Association (FSAWWA) water conservation symposium scheduled in November 2023.
- Continued training staff and utilities on developing and reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming.
- Increased the awareness of the District's irrigation restrictions, including development of a new education postcard and "fall back" mini campaign.
- Executed an agreement with the Jacksonville Zoo and Gardens to partner on providing water conservation education.
- Minimum Flows and Levels (MFLs)
 - Continued assessment for numerous adopted MFLs to support regulatory needs.
 - Initiated statistical model development to support assessment of adopted MFLs.

Watershed Management and Modeling

- The St. Johns River Basin model and its associated model database will be provided to DEP to support the development of the St. Johns River water quality model in FY 2023–24. The developed model will help to support DEP's total maximum daily load (TMDL) program and the District's water quality initiatives.
- The model setup for the Middle and Lower St. Johns River Hydrodynamic Flood Forecasting Model will be completed in FY 2023–24. This model will be used to evaluate the effect of sea-level rise and extreme storm events and to provide the real-time forecasts of river stages and flows along the middle and lower St. Johns River.
- The St. Johns River CE-QUAL-W2 water quality model is scheduled for completion in FY 2023–24. This model will enhance the District's support for the development and assessment of water quality improvement projects.

III. Budget Highlights

- The model update, recalibration, and documentation of the North Florida-Southeast Georgia (NFSEG) v1.5 regional groundwater flow model will be completed in FY 2023–24. The recalibration will improve simulation of groundwater levels and spring flows within the recalibration focus area that includes the North Florida Regional Water Supply Planning Area (NFRWSPA) and portions of both Suwannee River Water Management District (SRWMD) and the District. As a regulatory tool, predictive uncertainty analysis and influence mapping will be completed using this model in FY 2023–24. These results will enable staff to use the model for regulatory evaluation and support regional water supply planning efforts within the NFRWSPA.
- The Central Springs Model (CSM) will be finalized in FY 2023–24. The CSM will be utilized to support development of the 2027 Central Springs East Coast (CSEC) Regional Water Supply Plan (RWSP), MFLs and permitting evaluation in the CSEC region.
- Conceptualization of the Southern District Density-Dependent Model (S3DM) was completed in the first quarter of FY 2023–24. Model development and calibration will be initiated in FY 2023–24. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District.

Water Resource Development Projects

The Black Creek Water Resource Development Project will help replenish the Upper Floridan aquifer (UFA) in northeast Florida using flow during high water periods from the South Fork of Black Creek, in Clay County. Water will be pumped through a transmission system toward the Keystone Heights area and is expected to contribute to the MFLs recovery of the lakes in the Alligator Creek system, including lakes Brooklyn and Geneva, and may help improve MFLs in the Lower Santa Fe Basin.

This project would not be possible without funding from the state of Florida through three Specific Appropriations for the St. Johns River and/or Keystone Heights Lake Region Restoration, Public Access, and Recreation Projects, which began in FY 2017–18. Additional funding is being provided by Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County, with the remaining balance being funded by the District's fund balance. Progress on this project in the first quarter of FY 2023–24 includes:

- Continuation of construction of some of the major pump station elements, including connecting the intake to the pump station, completing the electric building structure, and installing the electrical components in the building.
- Continuation of ductile iron pipeline installation, including connection to previously installed directional drilled pipe sections and pump station discharge piping.

III. Budget Highlights

- Treatment system construction initiation, including clearing and the initial grading activities.

Activities during the remainder of FY 2023–24 will include substantial completion of the pump station and continued work on the pipeline construction, as well as the substantial completion of three of six cells of the treatment system.

In May 2023, DEP opened the submission window for the statewide grant program for \$60 million in legislative funding toward Alternative Water Supply (AWS) projects. DEP's funding priority is for regional AWS projects contained in the Districts' Regional Water Supply Plans (RWSP), Recovery or Prevention Strategies for MFLs, or projects otherwise benefiting MFLs. DEP requested the water management districts submit their top priority AWS projects for review and consideration of state funding. On May 18, 2023, the District submitted 11 top priority AWS projects to DEP for funding consideration, four of which were within the Lower St. Johns River Planning Basin.

In FY 2021–22, the Governing Board's direction was to increase allocated resources for the Abandoned Artesian Well Plugging Program (AAWPP) and eliminate the cost-share requirement. During the first quarter of FY 2023–24, the AAWPP has plugged 24 wells conserving 2.63 mgd. The AAWPP plans to plug an additional 136 wells during the remainder of FY 2023–24. This will bring the projected total of wells plugged in FY 2023–24 to 160 wells. From November 2022 through November 2023, the AAWPP activities have conserved 16.92 mgd. This applies to all planning basins within the SJRWMD boundaries.

Water Quality

Water Quality Monitoring

The District operates an ambient water quality monitoring program for surface and groundwaters. This includes over 850 stations and over 5,000 samples, each with a full suite of water quality analyses, annually.

The District has increased its water quality monitoring at over 115 surface water stations and 78 groundwater stations to support TMDL and Basin Management Action Plans (BMAPs). This data will support the implementation of water quality improvement projects and assess their performance. The District is also coordinating with DEP on the sampling of harmful algal blooms (HAB) as necessary to better understand how HAB frequency, duration, and intensity are related to water quality and hydrologic conditions. With funding from DEP, the District is developing the capacity to treat small cyanobacterial HABs with a novel floating granular algicide. This applies to all planning basins within the SJRWMD boundaries.

III. Budget Highlights

Natural Systems

Land Resources

The District used funds from the Land Acquisition Trust Fund (LATF) to support restoration activities on the 430,208 acres managed by the District. These activities increase the benefits and services provided by conservation lands and restore conditions that can be more efficiently maintained.

The LATF appropriation accelerates restoration and enhancement of the District's conservation lands, which in turn increases their public benefits and helps protect the quality of adjacent water bodies.

For FY 2023–24 to date, the District has completed the following activities in the Lower St. Johns River Planning Basin:

- Chemically treated 13 acres of invasive plants.
- Maintained 80 miles of trails, 41 parking areas, and 19 campsites.
- Maintained 55 miles of fire lines.
- Replaced three picnic tables, three fire rings, and two wooden benches.
- Conducted prescribed burns on approximately 337 acres.

During the remainder of the year, the District intends to complete the following activities:

- Maintain approximately 80 miles of trails, 41 parking areas, and 19 campsites.
- Maintain approximately 164 miles of fire lines.
- Install 3,000 feet of new fence at Deep Creek Conservation Area.
- Roller chop 350 acres.
- Permit and install a culvert at Clark Bay Conservation Area.
- Complete approximately 350 timber inventory plots.
- Construct a small parking area at Sample Swamp.
- Repair Doe Bay Road walkover at Dunns Creek Conservation Area.
- Construct a small dock for public access at Thomas Creek Conservation Area.
- Demolish, remove, and dispose of debris from failed footbridge deemed unnecessary at Rice Creek Conservation Area.
- Complete 10 timber sales.
- Conduct prescribed burns on approximately 3,440 acres.
- Treat approximately 449 acres of invasive or exotic plants.
- Mark approximately 340 acres of timber for future timber sales.

Flood Protection

Public Works

The District does not operate or maintain flood protection structures in the Lower St. Johns River Planning Basin. However, activities supporting Public Works in the first quarter of FY 2023–24 include:

- Completed monthly mowing of District properties.

III. Budget Highlights

- Regraded and capped several roadways within the J.P. Hall Bayard Point and Deep Creek conservation areas for improved access.

Public Works projects that will be completed by the end of this fiscal year include:

- Continue maintaining the districtwide mowing contracts.
- Regrade and cap roadways on multiple properties.
- Clear woody vegetation from roadway right-of-way on multiple properties.
- Construct low water crossings on multiple properties.
- Replace two wooden bridges with new aluminum box culverts within the Lake George and Heart Island Conservation Area.
- Refurbish several wooden structures within multiple properties owned by the District including foot bridges, docks, and fishing platforms. These structures have deteriorated over time and these repairs will preserve the overall integrity of the structures.
- Perform annual inspections of non-flood control infrastructure to determine needed repairs.

Resiliency

The District developed grant agreements for projects included in the FY 2022–23 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). DEP's Resilient Florida Program must annually submit to the Legislature the Resilience Plan that includes a list of ranked projects that address the risks of flooding and sea-level rise to coastal and inland communities. The District's projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines. In April 2022, the District was notified that several of its projects were selected for funding, including the Bayard Point Land Acquisition project in Clay County. This project involves acquiring up to 266 acres of floodplain wetlands. The District has acquired 101 acres. During the remainder of FY 2023–24, negotiations will continue for acquisition of additional property either in fee simple interest or conservation easements.

For the remainder of the fiscal year, the District will continue to develop and support resiliency projects that incorporate multiple core missions, especially flood protection and water supply. The District will continue to utilize its cost-share program to partner with local governments to ensure the completion of shovel-ready stormwater/flood protection projects designed to reduce flooding risks and improve water quality. The District will focus on projects like those that have allowed for native habitat restoration and shoreline stabilization, create a model for large-scale shoreline restoration efforts that can be utilized as mitigation for impacts to shorelines in the region, as well as retrofitting of stormwater outfalls with tidal backflow prevention valves to reduce tidal flooding during king and lunar tides, reconstruction of weirs, construction of watershed management collection and stormwater treatment systems, and stormwater management system expansion and reconstruction. This applies to all planning basins within the SJRWMD boundaries.

III. Budget Highlights

Cooperative Cost-share Funding

The District has provided annual cost-share funding for programs as discussed below in all planning basins within the SJRWMD boundaries. Additionally, the District is grateful to the Governor, State Legislature, and DEP for providing additional funding to improve the quality and quantity of waters of our Florida springs throughout the District's boundaries. Since FY 2013–14, DEP has provided nearly \$1 million toward five of the seven springs restoration projects in the Lower St. Johns River (LSJR) Basin. The District has also invested nearly \$1.3 million, for a total of nearly \$2.3 million. Combined, state, District, and local government funding results in significant water resources benefits, which include:

- Generating approximately 0.4 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the UFA)
- Reducing annual nutrient loads of approximately 6,163 lbs. of TN and 1,466 lbs. of TP

The District is also providing cooperative cost-share funding for 18 projects that are anticipated to be completed by the end of FY 2023–24. These 18 projects are distributed among three annual District Cost-share programs:

- Districtwide Cost-share Program (six projects)
- Rural Economic Development Initiative/Innovative Program (four projects)
- Agricultural Cost-share Programs (eight projects)

For these 18 projects, the total construction cost is approximately \$67.5 million; with \$47.8 million provided by the District's partners, \$9 million provided by the District, and \$10.7 million provided by DEP.

Combined, the estimated water resource benefits for the 18 projects are:

- Alternative water supplied: 2.1 mgd
- Reclaimed water storage capacity created: 0.8 million gallons (MG)
- Water conserved: 2 mgd
- Annual TN nutrient load reduction: 145,474 lbs.
- Annual TP nutrient load reduction: 28,526 lbs.

Some examples of the 18 projects include:

- The JEA Demand-Side Management Conservation Program which includes rebates for high efficiency toilets, clothes washers, dishwashers, and smart irrigation tools for homeowners. It also includes incentives to commercial customers for implementing the Green Restaurant program, retrofitting ice machines, and cooling tower cost-sharing. The estimated water conservation benefit is 1.5 mgd.

III. Budget Highlights

- The Clay County Utility Authority (CCUA) Saratoga Springs Reclaimed Water Storage and Pumping Station project includes the construction of a storage and pumping station that will deliver reclaimed water to over 2,000 new customers in new residential developments. The estimated water supply benefit is 0.75 MG reclaimed water storage capacity created. The estimated nutrient load reduction water quality benefit to Peters Creek and the LSJR is 5,740 lbs./yr. TN.
- The L and M Farms of North Florida Precision Land Leveling project involves the purchase of precision land leveling equipment on approximately 1,757 acres of row crop in the LSJR Basin. The estimated water conservation benefit is nearly 0.3 mgd. The estimated nutrient load reduction water quality benefit is 4,277 lbs./yr. of TN and 798 lbs./yr. of TP.

III. Budget Highlights

Middle St. Johns River Planning Basin

Water Supply

Water Supply Planning

- The Central Florida Water Initiative (CFWI) Planning Region’s water supply planning projections were finalized in July 2023. On October 13, 2023, the CFWI Regional Water Supply Plan (RWSP) team conducted a public outreach meeting to update the public and stakeholders on the 2025 CFWI RWSP process. The three cooperating water management districts, (SJRWMD, SFWMD, and SWFWMD), will continue coordination on analyses and drafting of the plan throughout the fiscal year. A public workshop on technical methods is scheduled for April 2024.
- Stakeholders in the CSEC Planning Region are coordinating on individual water supply planning efforts, project development, and funding opportunities.
- Funding was made available to agricultural producers through the Districtwide Agricultural Cost-share program.

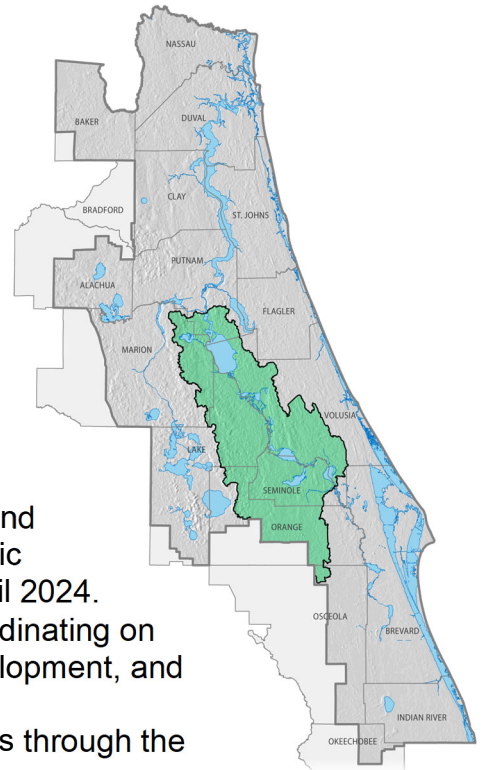


Figure 4 – Middle St. Johns River Planning Basin Map

- Water conservation
 - Worked with Lake County HOAs to share information with homeowners on irrigation efficiency.
 - FWS:
 - Inspected and certified Habitat for Humanity homes in Orange County.
 - Continued reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming in the basin.
 - Expanded water conservation outreach and education to new audiences, including multiple HOAs in this basin, and the Orange County Soil and Water Conservation District.
 - Planned and moderated the FSAWWA Water Conservation Symposium in November.
- MFLs
 - Continued assessment for numerous adopted MFLs to support regulatory needs.
 - Finalized Wekiva River Basin MFLs report and made available to the public.
 - Held workshops to review the draft Wekiva River Basin MFLs determination and assessment with various stakeholder groups.
 - Initiated independent scientific peer review for Wekiva River Basin MFLs.

III. Budget Highlights

- Continued progress on fieldwork and metrics development for numerous CFWI MFLs systems.
- Initiated peer review (held kick-off workshops) for surface water models in support of Lake Prevat and Crystal Lake MFLs.
- Preparing to update current status assessment for several Volusia County MFLs lakes once surface water models are complete and the Central Springs Model is finalized.
- Enabled data-driven decisions by monitoring water levels in over 750 surficial and Floridan aquifer system wells, and water quality in 465 of those wells. Maintained 150 surface water level or flow monitoring stations in support of MFLs data needs. This also applies to the Ocklawaha River and the Upper St. Johns River / Indian River Lagoon Planning Basins.
- Working to expand coverage of Lower Floridan aquifer (LFA) water level monitoring in gap areas to better understand the interaction between the Upper and Lower Floridan aquifer and potential impacts to MFL water bodies from increased LFA withdrawals.

Watershed Management and Modeling

- The review of the Florida Silver Jackets Astor Flood Management Study will be completed in FY 2023–24.
- The St. Johns River Basin model and its associated model database will be provided to DEP to support the development of the St. Johns River Water Quality Model in FY 2023–24. The developed model will help to support DEP’s TMDL program and the District’s water quality initiatives.
- The model setup for the Middle and Lower St. Johns River Hydrodynamic Flood Forecasting Model will be completed in FY 2023–24. This model will be used to evaluate the effect of sea-level rise and extreme storm events and to provide the real-time forecasts of river stages and flows along the middle and lower St. Johns River.
- The St. Johns River CE-QUAL-W2 water quality model is scheduled for completion in FY 2023–24. This model will enhance the District’s support for the development and assessment of water quality improvement projects.
- The Central Springs Model (CSM) will be finalized in FY 2023–24. The CSM will be utilized to support development of the 2027 Central Springs East Coast (CSEC) Regional Water Supply Plan, MFLs and permitting evaluation in the CSEC region.
- The East Central Florida Transient Expanded (ECFTX) model will be utilized to run model simulations to support development of the 2025 Central Florida Water Initiative (CFWI) Regional Water Supply Plan (RWSP) in FY 2023–24.
- Conceptualization of the Southern District Density-Dependent Model was completed in the first quarter of FY 2023–24. Model development and calibration will be initiated in FY 2023–24. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District.

III. Budget Highlights

Water Resource Development Projects

As discussed in the Lower St. Johns River Planning Basin section, in response to DEP's request for top priority AWS funding considerations, four projects were submitted within the Middle St. Johns River Planning Basin.

Water Quality

Restoration Efforts

Lake Jesup is the largest lake in Seminole County with a large, urbanized watershed. The lake is shallow with a relatively low flushing rate that drains a 150-square-mile watershed, including portions of Oviedo, Sanford, Winter Park, Casselberry, Maitland, Longwood, Altamonte Springs, Lake Mary, Eatonville, Winter Springs, and Orlando in Seminole and Orange counties.

Local stakeholder interest in restoring the lake began in 1993 with the Friends of Lake Jesup. In 2002, the District's Governing Board designated Lake Jesup as a priority basin for restoration of water quality and fish and wildlife habitats. In 2008, in conjunction with the Lake Jesup Interagency Management Strategy, DEP adopted a TMDL for TP followed by the Lake Jesup Basin Management Action Plan (BMAP). As a result, progress is being made to reduce nutrient sources and concentrations to improve the lake's water quality and clarity.

- Several projects are underway on Lake Jesup to improve its water quality and reduce the effects of HAB. In the first quarter of FY 2023–24, progress included:
 - Using DEP funding, the District bench-top tested three technologies to reduce phosphorus flux from Lake Jesup sediments. The top ranked technologies are being evaluated using limnocorrals installed in Lake Jesup. This evaluation will be completed in 2024.
 - Flow-through nutrient load reduction treatment systems at Lake Jesup were evaluated during FY 2021–22. A District-owned upland property adjacent to Lake Jesup became available in 2022 and is being evaluated as a treatment site. The District executed a contract in the first quarter of FY 2023–24 for a treatment system design on this property. A bench top pilot study and design will continue through the remainder of FY 2023–24.
- Legislative funding was provided to fund a water quality and flood protection study for the Loch Haven Chain of Lakes near Orlando, Florida. The funding supports a feasibility study, design, and construction of projects that improve the water quality and flood protection. In the first quarter of FY 2023–24, a project scope was developed. In the last three quarters of FY 2023–24, the first and second phases of the feasibility study will be completed, focusing on reviewing the current stormwater infrastructure and nutrient loading in the watershed.

III. Budget Highlights

Natural Systems

Land Resources

For FY 2023–24 to date, the District has completed the following activities in the Middle St. Johns River Planning Basin:

- Chemically treated four acres of invasive plants.
- Maintained 76 miles of trails, 27 parking areas, and 13 campsites.
- Maintained 47 miles of fire lines.
- Replaced seven picnic tables, two fire rings, 13 benches, and one pitcher pump.
- Conducted prescribed burns on approximately 420 acres.

During the remainder of the fiscal year, the District intends to complete the following activities:

- Maintain 76 miles of trails, 27 parking areas, and 13 campsites.
- Maintain 140 miles of fire lines.
- Demolish and remove old powerline infrastructure at Hal Scott Regional Preserve and Park and Lake Monroe Conservation Area.
- Cap two miles of road at Lake George Conservation Area (Truck Trail 2) and install a culvert.
- Repair and maintain water control structures at Lake Monroe Conservation Area.
- Complete approximately 300 timber inventory plots.
- Mow 42 acres of scrub for Florida scrub-jay habitat management at Lake Monroe Conservation Area.
- Replace decking, benches, and handrails on the Highway 11 fishing platform at Heart Island Conservation Area.
- Replace decks on an observation tower at Lake Jesup Conservation Area.
- Cap parking lots with shell at Econlockhatchee Sandhills Conservation Area and Hal Scott Regional Preserve and Park.
- Replace a shelter at Lake Monroe Conservation Area.
- Make minor road repairs at Hal Scott Regional Preserve and Park and Palm Bluff Conservation Area.
- Install driveway apron at Palm Bluff Conservation Area.
- Complete seven timber sales.
- Conduct prescribed burns on approximately 3,544 acres.
- Treat approximately 120 acres of invasive or exotic plants.
- Mark approximately 185 acres of timber for future timber sales.

III. Budget Highlights

Flood Protection

The District does not operate or maintain flood protection structures in the Middle St. Johns River Planning Basin. However, activities supporting Public Works in the first quarter of FY 2023–24 include:

- Completed monthly mowing of District properties.

Public Works projects that will be completed by the end of this fiscal year include:

- Continue maintaining the districtwide mowing contracts.
- Regrade and cap roadways on multiple properties.
- Clear woody vegetation from roadway rights-of-way on multiple properties.
- Construct low water crossings on multiple properties.
- Pressure wash all wooden infrastructure on District properties.
- Perform annual inspections of non-flood control infrastructure to determine needed repairs.

Resiliency

The District developed grant proposals for projects submitted to DEP for inclusion in the FY 2023–24 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). The District's projects focused on flood mitigation on District land at the Lake George Conservation Area, real-time flood forecast modeling in the middle basin of the St Johns River, and drainage well investigation in the City of Orlando and Orange County.

Cooperative Cost-share Funding

Since FY 2013–14, DEP has provided over \$35 million toward 40 of the 73 springs restoration projects in the Middle St. Johns River Basin. The District has also invested nearly \$48 million, for a total of nearly \$83 million. Combined, state, District, and local government funding results in significant water resources benefits, including:

- Generating approximately 31 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the UFA),
- Creating 15 MG of storage capacity,
- Conserving approximately 3.4 mgd of water, and
- Reducing an estimated annual nutrient load of approximately 272,554 lbs. of TN and 104,280 lbs. of TP.

The District is also providing cooperative cost-share funding for 10 projects that are anticipated to be completed by the end of FY 2023–24. These 10 projects are distributed among two annual District Cost-share programs:

- Districtwide Cost-share Program (nine projects)
- Agricultural Cost-share Programs (one project)

III. Budget Highlights

For these 10 projects, the total construction cost is approximately \$31.3 million; with \$20.4 million provided by the District's partners, \$6.1 million provided by the District, and \$4.8 million provided by DEP.

Combined, the estimated water resource benefits for the 10 projects are:

- Alternative water supplied: 3.5 mgd
- Water conserved: 0.11 mgd
- Annual TN nutrient load reduction: 4,417 lbs.
- Annual TP nutrient load reduction: 248 lbs.
- Acres of wetlands improved: 20

Some examples of the 10 projects include:

- The DeLand Reclaimed Water Main Extension Phase 5 project which includes the installation of approximately 4,700 linear feet (LF) of reclaimed water main and 13,500 LF of reclaimed distribution main to serve the Cross Creek subdivision and community park. The estimated water supply benefit is 1.47 mgd of reclaimed water.
- The Liner Source Liquid Fertilizer System with Automation project includes the installation of an automated liquid fertilizer system on approximately 4.5 acres of greenhouse edibles. The estimated nutrient load reduction water quality benefit to the middle St. Johns is 842 lbs./yr. of TN and 248 lbs./yr. of TP.

III. Budget Highlights

Ocklawaha River Planning Basin

Water Supply

Water Supply Planning

- Stakeholders in the CSEC Planning Region continue to implement projects identified in the Silver Springs Prevention Strategy, while coordinating on additional project development and funding opportunities.
- The District continues to collaborate with the Withlacoochee Regional Water Supply Authority (WRWSA) and SWFWMD on the WRWSA 2024 Water Supply Plan Update.
- Funding was made available to agricultural producers through the Districtwide Agricultural Cost-share Program. To date, \$157,328 in funding was provided to growers resulting in an estimated 0.06 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient load reduction of 3,826 lbs. of TN and 602 lbs. of TP.

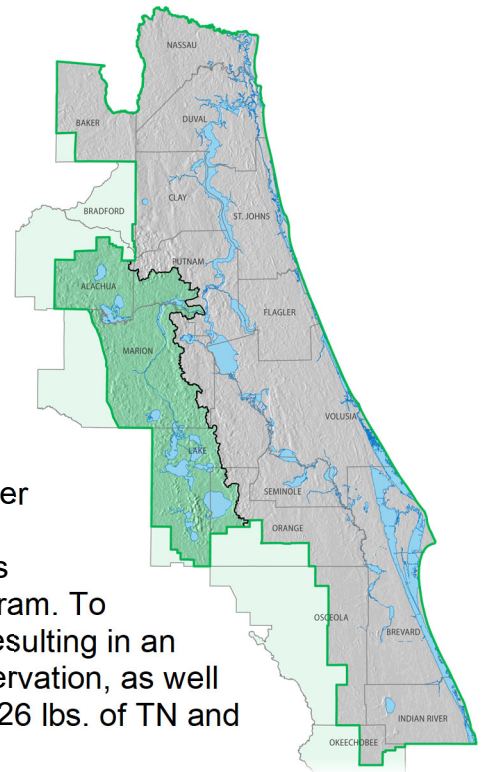


Figure 5 – Ocklawaha River Planning Basin Map

- Water conservation
 - FWS:
 - Increased the awareness of the District’s irrigation restrictions, including development of a new education postcard in conjunction with the City of Clermont.
 - Attended planning meeting with the Marion County Florida-Friendly Landscaping advisory committee to lay out programming for the coming six months.
 - Expanded water conservation outreach and education to new audiences, including HOAs in this basin.
 - Coordinated with Gainesville Regional Utilities (GRU) regarding conservation programming and rebates.
- MFLs
 - Finalized Apshawa Lake South MFLs report and made available to the public.
 - Held workshops to review the draft Apshawa Lake South MFLs determination and assessment with stakeholders.
 - Initiated independent scientific peer review for Apshawa Lake South MFLs.
 - The Johns Lake MFLs metrics development and report draft is ongoing.

III. Budget Highlights

- Continued progress on updating field data collection in support of Lake Weir MFLs.

Watershed Management and Modeling

- The model setup for the Upper Ocklawaha River water control structures dam breach model will be completed in FY 2023–24. This model will be used to support the development of Emergency Action Plans for four major water control structures along the Upper Ocklawaha River.
- The Central Springs Model (CSM) will be finalized in FY 2023–24. The CSM will be utilized to support development of the 2027 Central Springs East Coast (CSEC) Regional Water Supply Plan (RWSP), MFLs, and permitting evaluation in the CSEC region.
- The East Central Florida Transient Expanded model will be utilized to run model simulations to support development of the 2025 Central Florida Water Initiative RWSP in FY 2023–24.

Water Resource Development Projects

As discussed in the Lower St. Johns River Planning Basin section, in response to DEP's request for top priority AWS funding considerations, two projects were submitted within the Ocklawaha River Planning Basin .

Water Quality

Restoration Efforts

Lake Apopka, the fourth-largest lake in the state, is the headwaters of the Ocklawaha Chain of Lakes, located in northwest Orange and southeast Lake counties. In response to recent and ongoing restoration efforts, made possible primarily through three specific legislative appropriations for Lake Apopka Restoration Projects, phosphorus in the lake has declined significantly, with the average concentration in 2022 below the TMDL target concentration of 0.055 milligrams per liter. Although phosphorus has declined, ongoing and additional efforts are needed to sustain the phosphorus load reductions from the North Shore area for long-term restoration success. In response to the improving water quality, submerged aquatic vegetation growth in the lake has increased dramatically. This includes both native and exotic species, such as hydrilla. Several projects on the District's North Shore property will continue to support improved water management capabilities and reduce the volume of water and phosphorus reaching the lake.

- In 2023 the Legislature allocated \$2 million in funding to the District to implement hydrilla treatments on Lake Apopka. In addition, it allocated an additional \$5 million for implementation of important and urgent projects. The District, in collaboration with the Florida Fish and Wildlife Conservation Commission, has

III. Budget Highlights

designed a large aerial treatment of hydrilla which was completed in late November. The remainder of the funds will be used to continue planting native vegetation in Lake Apopka.

- Using an innovative water quality grant from DEP, the District and EutroPHIX are implementing a demonstration project using a lanthanum-based phosphorus treatment product at the District's Ocklawaha Prairie Restoration Area. The project will evaluate treating both sediments and open water to reduce phosphorus availability. The project is planned to run through 2025.
- The District's recirculating treatment wetland, the Marsh Flow-Way, is operational following necessary maintenance to its pump station and treatment cells. The recirculating system filters algae and suspended solids from about 30 percent of Lake Apopka's volume each year, helping sustain the clearer water necessary for critical submerged aquatic plants to grow. Design and permitting of three more significant culvert repairs were completed in the first quarter of FY 2023–24, and construction will be completed by the end of FY 2023–24.
- The District issued a contract for engineering services for final design and permitting of the Newton Park Access Channel/Habitat improvement project in 2023. The selected consultant will continue the final design and permitting in the remainder of FY 2023–24.

III. Budget Highlights

The Emerald Marsh Conservation Area (EMCA), located along the east side of Lake Griffin, is a former muck farm now restored to 7,000 acres of herbaceous marshes and wet prairies that filter water flowing into the lake and down the Ocklawaha River. The EMCA, in Lake County, Fla., is comprised of seven individual areas. The design of a hydrologic improvement project involving three breaches in the levee separating the EMCA in Area 3 from Lake Griffin was completed in the first quarter of FY 2023–24. This project will provide fish and wildlife habitat benefits with improved water quality as well as improved angler access. Funding for this project is through a grant administered by the Florida Fish and Wildlife Conservation Commission (FWC) in partnership with the District. The work will be complete by the end of FY 2023–24.

Natural Systems

Land Resources

For FY 2023–24 to date, the District has completed the following activities in the Ocklawaha River Planning Basin:

- Chemically treated 61 acres of invasive plants.
- Maintained 163 miles of trails, 31 parking areas, and five campsites.
- Maintained 35 miles of fire lines.
- Replaced three picnic tables, one fire ring, and two pitcher pumps.
- Conducted prescribed burns on approximately 496 acres.

During the remainder of the fiscal year, the District intends to complete the following activities:

- Maintain 163 miles of trails, 31 parking areas, and five campsites.
- Maintain 104 miles of fire lines.
- Chop/mulch/mow 480 acres for fuel management and burn preparation.
- Replace entrance gate and 3,000 feet of destroyed fence at Lake Apopka North Shore.
- Complete approximately 350 timber inventory plots.
- Replace decking on the south parking area's ADA-accessible boardwalk at Emerald Marsh Conservation Area.
- Repair/rebuild recreational structures at Ocklawaha Prairie Restoration Area.
- Repair observation tower and inclement weather shelter at Sunnyhill Restoration Area.
- Repair observation platform approach ramp at Lochloosa Wildlife Conservation Area.
- Locate and mark boundaries at Orange Creek Restoration Area.
- Replace cattle gap crossing on public access road at Orange Creek Restoration Area.
- Perform mulch mowing at Lake Apopka North Shore.

III. Budget Highlights

- Repair fire lines, gates, and low-water crossings at Newnans Lake Conservation Area.
- Grade roads at Lochloosa Wildlife Conservation Area.
- Grade public access road and install low-water crossing at Orange Creek Restoration Area.
- Plant eight acres of native upland groundcover at Lake Apopka North Shore.
- Complete nine timber sales.
- Conduct prescribed burns on approximately 6,934 acres.
- Treat 6,682 acres of invasive or exotic plants.
- Shred approximately 60 acres of floating tussocks at Orange Creek Restoration Area.
- Mark approximately 175 acres of timber for future timber sales.
- Plant 31.3 acres of hardwood at Silver Springs Forest Conservation Area.

Flood Protection

Public Works

The District maintains 7 miles of USACE/District-constructed flood control levees, 110 miles of farm or project levees, 4 major flood control structures, numerous minor water control structures, and 8 pump stations within the Ocklawaha River Planning Basin. In addition, the District maintains 35 miles of canals and three navigational locks. Activities supporting maintenance of flood protection systems and Public Works projects in the first quarter FY 2023–24 include:

- Refurbishment of the Burrell Lock.
- Refurbishment design of the Burrell Dam.
- Inspected all federal and District flood protection levees and structures in November 2023.
- Completed monthly mowing of District properties.
- Commenced regrading and stabilizing the east slope of the Apopka-Beauclair (AB) Canal West levee.
- Regraded portions of the Lake Apopka Wildlife Drive.
- Placed chip seal pavement on nearly 1.5 miles of the Lake Apopka Wildlife Drive to minimize long-term maintenance.
- Stabilized portions of the property known as Little Italy on the North Shore of Lake Apopka using geogrid. A section of this roadway was very sandy and undriveable.
- Assisted with the repairs to the Interconnect pump station.
- Made minor slope repairs to the federal levee C-231 to eliminate erosion.
- Removed nearly 4,000 cubic yards of sand from downstream of the Moss Bluff water control structure that was restricting flow in the river.
- Installed manatee barriers on the Apopka Lock and Dam.
- Installed manatee detection systems on the Moss Bluff, Burrell, and Apopka navigational locks.
- Replaced the deteriorating wooden deck on the Ocklawaha River bridge at Ocklawaha Prairie Conservation Area.

III. Budget Highlights

- Refurbished or replaced several water quality monitoring platforms in the Sunnyhill Restoration Area, Ocklawaha Prairie Restoration Area, and the Upper St. Johns River Basin to ensure safe access for staff.
- Refurbished the Unit 2 pump station on the Lake Apopka North Shore. This station had been powered by diesel power units and the pumps had not been refurbished since they were installed decades ago by the previous owners. This project converted the diesel power units to electrical motors and refurbished the pumps for a more efficient and economical pump station.
- Replaced slide gates on four gated culverts that control flow from the Ocklawaha River within the Sunnyhill Restoration Area. These gates had corroded over time and were difficult to operate.
- Upgraded the gate position indicators on 11 water control structures (29 gate position indicators were replaced in FY 2021–22). This hardware allows District personnel to remotely and precisely open and close gates.
- Rehabilitated the Unit 1 pump station on the Lake Apopka North Shore. One of the pumps and motors had not been refurbished in several years. This was routine work to ensure the pump station continues to operate efficiently and as designed.
- Regraded approximately 2,000 linear feet of the Marsh Flow-Way levee/roadway system and constructed elevated pathways to control structures. This work allows for more efficient treatment of the water flowing through the cells and provides easier access for District staff to adjust water elevations and monitor water levels.
- Installed two platforms for monitoring water quality associated with the Marsh Flow-Way.
- Replaced the deteriorated wooden decks on two Bailey bridges within the Lake Apopka North Shore.
- Improved several roadways within the Lochloosa Wildlife Conservation Area, Longleaf Flatwoods Reserve, Newnans Lake Conservation Area, Hatchett Creek Conservation Area, Heart Island Conservation Area, Lake George Conservation Area, and Silver Springs Forest Conservation Area. Roadway improvements include placing lime rock for a more consistent driving surface, and replacing/repairing failed culverts, low water crossings, and other miscellaneous drainage improvements to reduce soil erosion into adjacent water bodies and improve the flow of water across the property.
- Refurbished several wooden structures within multiple properties owned by the District, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures had deteriorated over time and these repairs will preserve the overall integrity of the structure.
- Performed annual inspections of non-flood control infrastructure across the district to determine needed repairs.

III. Budget Highlights

Flood protection and Public Works projects that will be completed by the end of this fiscal year include:

- Regrading approximately 2.5 miles of slopes along the Wildlife Drive on the Lake Apopka North Shore. These slopes are beginning to slough and require repair due to safety concerns. Two repair techniques are expected to be used 1) riprap (where the canal can be dewatered) and 2) geosynthetic materials (where the canal cannot be dewatered).
- Regrading the Loop Trail within the Lake Apopka North Shore. Over time, this 20-mile-long trail has begun to deteriorate and needs to be regraded. Additional lime rock will be placed, and the trail regraded and compacted.
- Removing several dilapidated structures on the Lake Apopka North Shore and Emeralda Marsh Conservation Area. These structures (old pump stations, weir, bridges) are no longer used by the District and will be removed to ensure a safe environment for the public.
- Regrading approximately 1.25 miles of the Apopka-Beauclair Canal West Marsh Levee. The slopes are beginning to slough and require repair due to safety concerns.
- Fabricating and installing a manatee barrier upstream of the Moss Bluff dam to protect manatees navigating the Upper Ocklawaha River system.
- Continuing to maintain the districtwide mowing contracts and evaluating needs for mechanical vegetation removal across the District, particularly on the flood control levees.
- Inspecting all federal and District flood protection levees and structures in March 2024.
- Regrading and capping roadways on multiple properties.
- Clearing woody vegetation from roadway right-of-way on multiple properties.
- Performing annual inspections of non-flood control infrastructure to determine needed repairs.
- Refurbishing several wooden structures within multiple properties owned by the District, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures had deteriorated over time and these repairs will preserve the overall integrity of the structures. Refurbishing the water resource platform at Harris Bayou.
- Refurbishing the two pumps and motors associated with the Duda pump station. This station has not been refurbished since it was installed.
- Completing improvements to the AB Canal West levee, including regrading and stabilizing with riprap and a geosynthetic erosion control system.
- Degrading a portion of the project levee north of Roach Road within Lake Apopka North Shore. Degrading this levee will eliminate multiple sloughing and erosion concerns.
- Stabilizing nearly 0.5 miles of the Welland Road east slope, using a geosynthetic erosion control system.
- Capping, regrading, and compacting several miles of the North Apopka Wildlife Drive and Loop Trail.

III. Budget Highlights

- Raising Conrad and Hooper Farms roads (Lake Apopka North Shore) to an elevation of 64 feet (NAVD88) to allow for additional water storage and more operational control when moving water on the North Shore.
- Creating breaches within the southern levee of Emeralda Marsh Conservation Area to allow better water exchange between Lake Griffin and the conservation area.

Resiliency

The District developed grant proposals for projects to be submitted to DEP for inclusion in the FY 2023–24 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). The District's projects focused on flood mitigation and management of the C-231 Levee within the Sunnyhill Restoration Area.

Cooperative Cost-share Funding

Since FY 2013–14, DEP has provided over \$22 million toward 52 of the 88 springs restoration projects in the Ocklawaha Basin. The District has also invested over \$23 million, for a total of over \$45 million. Combined, state, District, and local government funding results in significant water resources benefits, including:

- Generating nearly 20 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the UFA),
- Creating nearly 4 MG of storage capacity,
- Conserving approximately 1.4 mgd of water, and
- Reduction of annual nutrient loads, approximately 143,632 lbs. of TN and 48,833 lbs. of TP.

The District is also providing cooperative cost-share funding for 19 projects that are anticipated to be completed by the end of FY 2023–24. These 19 projects are distributed among three annual District Cost-share programs and one individual state-funded program:

- Districtwide Cost-share Program (seven projects)
- Rural Economic Development Initiative/Innovative Program (three projects)
- Agricultural Cost-share Programs (five projects)
- 2021 Alternative Water Supply Funding Program (four projects)

For these 19 projects, the total construction cost is approximately \$31.4 million; with \$13.5 million provided by the District's partners, \$3.8 million provided by the District, and \$14.1 million provided by DEP.

Combined, the estimated water resource benefits for the 19 projects are:

- Alternative water supplied: 7.1 mgd
- Reclaimed water storage capacity created: 2.1 MG

III. Budget Highlights

- Water conserved: 0.07 mgd
- Annual TN nutrient load reduction: 28,228 lbs.
- Annual TP nutrient load reduction: 2,408 lbs.

Some examples of the 19 projects include:

- The Groveland Lower Floridan Reclaimed Water Well at Sunshine Road project which includes the drilling and development of one production well into the LFA to reduce existing and future reclaim water demand from the UFA. The expected benefit is the development of 2.3 mgd of alternative water supply.
- The Leesburg Turnpike Wastewater Treatment Facility Nuvoda full scale pilot project includes the introduction of Nuvoda Mobile Organic Biofilm into an existing wastewater treatment facility to assess if treatment efficiency of the facility is improved. The estimated nutrient load reduction water quality benefit to Lake Harris and Little Lake Harris is 18,265 lbs./yr. of TN.
- The Richard Davis Cover Crop for Citrus Middles project involves purchasing equipment for the establishment of cover crop in citrus row middles benefiting the Ocklawaha River Basin. The estimated nutrient load reduction benefit is 2,907 lbs./yr. of TN and 403 lbs./yr. of TP.

III. Budget Highlights

Upper St. Johns River / Indian River Lagoon Planning Basin

Water Supply

Water Supply Planning

- Stakeholders in the CSEC Planning Region are coordinating on project development and funding opportunities.
- The CFWI Planning Region’s water supply planning projections were finalized in July 2023. On October 13, 2023, the CFWI RWSP team conducted a public outreach meeting to update the public and stakeholders on the 2025 CFWI RWSP process. The three cooperating water management districts, (SJRWMD, SFWMD, and SWFWMD), will continue coordination on analyses and drafting of the plan throughout the fiscal year. A public workshop on technical methods will be conducted in April 2024.
- Funding was made available to agricultural producers through the Districtwide Agricultural Cost-share Program. To date, \$109,730 in funding was provided to growers resulting in an estimated 0.011 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient load reduction of 74 lbs. of TN and 16 lbs. of TP.

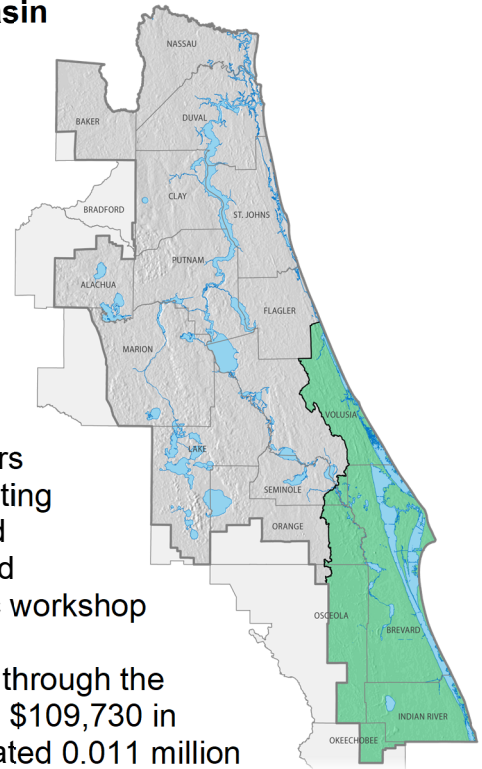


Figure 6 – Upper St. Johns River / Indian River Lagoon Planning Basin Map

- Water conservation
 - Participated in the Outside Collaborative presented on sustainable landscaping.
 - Continued as lead planner for the FSAWWA water conservation symposium in November 2023 and coordinated the FSAWWA Water Conservation Month promotion.
 - Continued reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming.
 - Increased awareness of the District’s irrigation restrictions, including development of a new education postcard.
 - Expanded water conservation outreach and education to new audiences, including HOAs in the basin.
- MFLs
 - Continued assessment for adopted MFLs to support regulatory needs.
 - Ongoing assessment of Taylor Creek Reservoir (TCR) outflow scenarios of Taylor Creek MFLs and downstream St. Johns River MFLs.

III. Budget Highlights

Watershed Management and Modeling

- The St. Johns River Basin model and its associated model database will be provided to DEP to support the development of the St. Johns River Water Quality Model in FY 2023–24. The developed model will help to support DEP’s TMDL program and the District’s water quality initiatives.
- The assessment of water diversion and reservoir operations for the Taylor Creek Reservoir Improvement Project will be completed in FY 2023–24. The results will be used to formulate a plan to divert water from the St. Johns River to Taylor Creek Reservoir and to estimate the water yield of the project.
- The Upper St. Johns River Basin (USJRB) real-time flood forecasting model will be in operation during the hurricane season in FY 2023–24 to support the District’s flood resiliency efforts.
- The C-10 reservoir hydrologic and hydraulic model, along with the wind and wave model, will be updated according to the updated C-10 reservoir design in FY 2023–24.
- The Indian River Lagoon water quality model will be completed in FY 2023–24. This model will be used to assess the effect of nutrient loading reductions on nutrient concentrations and algal blooms in the lagoon.
- The review of the U.S. Army Corps of Engineers’ Western Boundary Model will be completed in FY 2023–24. This model will be used to evaluate the offsite flood impact of the USJRB Project.
- Conceptualization of the Southern District Density-Dependent Model was completed in the first quarter of FY 2023–24. Model development and calibration will be initiated in FY 2023–24. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District.

Water Resource Development Projects

Taylor Creek Reservoir (TCR), located in Orange and Osceola counties near the St. Johns River and State Road 520, is being recognized as a potential water supply source and was included in the 2015 Central Florida Water Initiative Regional Water Supply Plan (CFWI RWSP) as a regional alternative water supply (AWS) project. The 2020 CFWI RWSP also includes the reservoir as a project option to meet central Florida’s future water supply needs. To facilitate the use of the reservoir as a water supply source, certain enhancements, such as raising and improving the L-73 Section 1 levee, will be necessary. An additional geotechnical evaluation was completed in March 2023. However, results from the evaluation prompted further design changes. As a result, further geotechnical analyses are required. A contract for professional services for further evaluation and design assistance was initiated in April 2023 and is expected to be complete in early FY 2023–24. Results from the evaluation will be used to support the District’s in-house design of the TCR levee improvements. Procurement of a contract for a TCR dam breach analysis, borrow exploration, and wetland delineation was initiated in the first quarter of FY 2023–24, and that analysis will continue through

III. Budget Highlights

the remainder of the fiscal year. The District anticipates completing 60 percent of the re-design by spring 2024.

As discussed in the Lower St. Johns River Planning Basin section, in response to DEP's request for top priority AWS funding considerations, one project was submitted within the Upper St. Johns River / Indian River Lagoon Planning Basin.

Water Quality

Restoration Efforts

Decades ago, to assist with farming and development, many east-west canals were dug in Volusia, Brevard, and Indian River counties that routed freshwater to the lagoon. These canals increased the harmful loads of sediments and nutrients, and induced changes to the salinity through increased freshwater flows to the lagoon, while depriving the St. Johns River of valuable freshwater flows. To minimize harmful algal blooms (HAB) in the lagoon, restore the historic flow of the St. Johns River, and enhance the regional water supply, the District has been implementing projects that harvest the flows from these canals and route them back to the St. Johns River after water quality treatment in a wetland system. Key projects underway in the Upper St. Johns River / Indian River Lagoon Planning Basin for FY 2023–24 include the following:

- The Crane Creek M-1 Canal Flow Restoration project is a regionally beneficial water resource development project that will reduce annual nutrient loadings to the lagoon by approximately 24,000 lbs. of TN and 3,100 lbs. of TP, as well as restore approximately 7 mgd of stormwater runoff from a 5,300-acre watershed back to the St. Johns River following treatment in a stormwater treatment area. The project is funded by the District, as well as DEP and Brevard County. Project design and permitting is complete and construction has started. In the first quarter of FY 2023–24, construction progressed further, with the entire 2 miles of stormwater force main successfully installed. The construction of an operable control system is currently in progress.
- The Grove Land Reservoir and Stormwater Treatment Area located primarily within SFWMD but also includes a stormwater treatment area in the District, is a proposed public-private partnership included in the 2015 and 2020 CFWI RWSP as a potential AWS project. The project includes converting two citrus groves into reservoirs and diverting up to 100 mgd of water northward to the C-52 Canal to divert water for potential alternative water supply into the St. Johns River, while also preventing undesirable freshwater agricultural runoff from reaching the St. Lucie Estuary, which is part of the lagoon. Throughout FY 2022–23, District staff contributed through technical assistance and analysis. In the upcoming FY 2023–24, the team will continue its support, offering expertise in areas such as modeling, real estate, environmental sciences, and permitting.
- The C-1 Baseflow Nutrient Removal Project is a design build project, funded by the DEP Innovative Grants program proposed to demonstrate reduction of TN and TP from the C-1 Canal baseflow utilizing an innovative media-based

III. Budget Highlights

treatment system. In the first quarter of FY 2023–24, the design build solicitation was procured. In the remainder of FY 2023–24, the design-build team will be selected and the first two tasks of the work, project design and permitting, will begin.

- With legislative funding appropriated to DEP, and in support of EO 2019-12, the District has contracted and initiated all four components of its investigation into the role Class B biosolids have in contributing phosphorus to the St. Johns River.
 - The first component involves better understanding of how phosphorus from land applied biosolids moves to waterways and how phosphorus is affected by soil types and hydrologic conditions.
 - The second component involves additional water quality sampling for a wider suite of water quality parameters.
 - The third component involves the evaluation of remediation techniques for sites where excessive phosphorus has already been applied.
 - The final component will examine opportunities for phosphorus recovery at water reclamation facilities.
- The District is exploring the opportunity to develop a public-private partnership that will harvest three species of invasive fish that are rapidly expanding in the Upper St. Johns River Basin. Harvests conducted in the spring of 2023 were very successful and cost-effective, removing approximately 565 pounds of phosphorus and plans are underway to expand in the spring of 2024. In addition to the water quality benefit, two of the three species nesting and burrowing activities are likely to harm submerged aquatic vegetation, a critical habitat.

Water Quality Monitoring

In the lagoon, in addition to its ambient water quality monitoring program, the District operates six continuous water quality monitoring platforms. Data from these platforms has been used to monitor intense algal blooms in portions of the lagoon.

Natural Systems

Land Resources

For FY 2023–24 to date, the District has completed the following activities in the Upper St. Johns River / Indian River Lagoon Planning Basin:

- Chemically treated 229 acres of invasive plants.
- Maintained 215 miles of trails, 41 parking areas, and 32 campsites.
- Maintained 36 miles of fire lines.
- Replaced three picnic tables, one fire ring, three benches, and two ground-mount grills.

III. Budget Highlights

During the remainder of the fiscal year, the District intends to complete the following activities:

- Maintain 215 miles of trails, 41 parking areas, and 32 campsites.
- Maintain 108 miles of fire lines.
- Pull up, grade, and cap 13 miles of roads at Buck Lake Conservation Area.
- Replace red trail ditch bridge with a culvert at Fort Drum Marsh Conservation Area.
- Install a 3,000-square-foot driveway apron entrance to parking area at Micco Water Management Area.
- Mow/chop 170 acres for fuels mitigation and habitat improvement at Three Forks Conservation Area.
- Mow 32 acres of scrub for Florida scrub-jay habitat management at Buck Lake Conservation Area.
- Replace kiosk and two entrance signs at Fort Drum Marsh Conservation Area.
- Replace five camping platforms at various locations.
- Repair/retrofit airboat crossing at Seminole Ranch Conservation Area.
- Replace a shelter at Canaveral Marshes Conservation Area.
- Locate and mark boundaries at River Lakes Conservation Area.
- Replace culverts and install low-water crossing at Sand Lakes Conservation Area.
- Install 1,733 feet of boundary fence in problem area on Buck Lake.
- Conduct prescribed burns on approximately 23,312 acres.
- Treat approximately 14,000 acres of invasive or exotic plants.
- Perform approximately 780 acres of invasive plant treatment for the Florida Fish and Wildlife Conservation Commission.

Flood Protection

The District maintains 108 miles of USACE/District-constructed flood control levees, 110 miles of farm or project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 13 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. Activities supporting maintenance of flood protection, natural systems, water quality, and water supply system infrastructure in the first quarter of FY 2023–24 include:

- Inspected all federal and District flood protection levees and structures in November 2023.
- Completed monthly mowing of District properties.
- Installed two new water quality monitoring stations.
- Installed several new staff gauges for manual water level readings in multiple water bodies.
- Refurbished an inoperable gate at E-7 water control structure in the St. Johns Marsh Conservation Area.

III. Budget Highlights

- Upgraded the Fellsmere Water Management Area (FWMA) pump station (PS#4) from submerged pumps to axial flow pumps for better reliability.
- Maintained all solar panels associated with cultural resource sites solar powered pump stations within the FWMA.
- Installed 1 mile +/- of gopher tortoise exclusion fencing at Jane Green Detention Area.

Flood protection and Public Works projects that will be completed by the end of this fiscal year:

- Continue maintaining the districtwide mowing contracts.
- Inspect all federal and District flood protection levees and structures in March 2024.
- Regrade and cap roadways on multiple properties.
- Clear woody vegetation from roadway right-of-way on multiple properties.
- Perform annual inspections of non-flood control infrastructure to determine needed repairs.
- Refurbish several wooden structures within multiple properties owned by the District, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures have deteriorated over time and these repairs will preserve the overall integrity of the structure.
- Regrade and cap over 28 miles of federal flood protection levees. Capping of the levees will ensure the long-term integrity of the levees.
- Regrade and stabilize several miles of federal protection levees. Several sections of the federal levee are experiencing erosion due to poor sod cover and sandy soils. The District will regrade the slopes and add topsoil and sod to the disturbed areas.
- Remove fabriform from several minor water control structures and replace with riprap. USACE has determined that fabriform can conceal deformations within the levee and recommend the fabriform be replaced with riprap for better overall inspections of the levee systems.
- Replace a wooden bridge with new aluminum box culverts within the Fort Drum Marsh Conservation Area.
- Refurbish several wooden water quality monitoring platforms.
- Replace existing transfer switches within several major water control structures to improve reliability.
- Automate the side gates at the S161A water control structure for ease in operation as well as to provide remote operation.
- Pressure wash, paint, and make minor structural repairs to all water control and pump station structures to ensure the long-term integrity of the structures.
- Pressure wash all wooden infrastructure on District properties.

III. Budget Highlights

Resiliency

The District developed grant proposals for projects to be included in the FY 2023–24 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). The District's projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines. The projects included restoration of coastal wetlands along the Indian River Lagoon at Merritt Island National Wildlife Reserve and Sternstein property in the City of Oak Hill. The District continues to work on several projects that were selected for funding as part of the prior year's Resilience Plan. The projects are as follows:

- Riverside Conservancy Living Shoreline project
- South Oslo Riverfront Conservation Area (SORCA) Floodplain Restoration project.
- The Titusville Causeway Multitrophic Restoration and Living Shoreline Resiliency Action project.
- C-10 Water Management Area (WMA).

Cooperative Cost-share Funding

The District is providing cooperative cost-share funding for 13 projects that are anticipated to be completed by the end of FY 2023–24. These 13 projects are distributed among two annual District Cost-share programs and two individual state-funded programs:

- Districtwide Cost-share Program (four projects)
- Agricultural Cost-share Programs (four projects)
- 2021 Indian River Lagoon Water Quality Improvement Grant Program (three projects)
- 2022 Indian River Lagoon Stormwater Improvement Program (two projects)

For these 13 projects, the total construction cost is approximately \$25 million; with \$16.3 million provided by the District's partners, \$4.1 million provided by the District, and \$4.6 million provided by DEP.

Combined, the estimated water resource benefits for the 13 projects are:

- Alternative water supplied: 3 mgd.
- Water conserved: 0.16 mgd.
- Annual TN nutrient load reduction: 10,818 lbs.
- Annual TP nutrient load reduction: 1,472 lbs.
- Acres protected from flooding: 161.

Some examples of the 13 projects include:

- The Vero Beach Canal to Irrigation Water project involves the construction of approximately 29,150 linear feet of reclaimed water main to transmit treated

III. Budget Highlights

canal water from the Vero Beach Stormwater Treatment Plant project for irrigation. The estimated alternative water supply benefit is 3 mgd.

- The Global Strategic Investments project involves an irrigation retrofit and pump automation on approximately 38 acres of citrus. The project is expected to conserve 0.004 mgd. The estimated nutrient load reduction water quality benefit to the upper St. Johns River is 118 lbs./yr. of TN and 31 lbs./yr. of TP.

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 developed, and the Governing Board approved, the FY 2023–27 Strategic Plan, which is available online at www.sjrwmd.com/documents/plans. This Strategic Plan reflects the District’s commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
Water Supply \$62,616,165	<ul style="list-style-type: none"> • Develop and Implement Regional Water Supply Plans • Develop and Implement MFLs and Prevention and Recovery Strategies • Promote Water Conservation • Develop AWS and Water Resource Development Projects • Plan for Statutory Funding Requirements
Water Quality \$49,686,024	<ul style="list-style-type: none"> • Protect and Improve Water Quality in Surface Water and Groundwater • Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives • Develop Innovative and Cost-effective Water Quality Projects • Support the Governor’s and DEP’s Restoration Efforts
Flood Protection and Floodplain Management \$29,370,940	<ul style="list-style-type: none"> • Minimize Flood Damage to Protect People, Property, and Infrastructure • Operate Water Management Systems to Meet Flood Protection, Water Resource, and Future Water Supply Needs • Maintain Data Collection to Support Federal Flood Prediction Collaboration • Strategically Acquire and Restore Floodplains to Improve Resilience • Coordinate with State and Local Governments and the Public during and after Emergency Events
Natural Systems \$14,485,810	<ul style="list-style-type: none"> • Maintain District Lands for Natural Resources and People • Manage Invasive Exotic and Nuisance Vegetation in a Protective and Sustainable Manner • Provide Access and Recreational Opportunities on District Properties • Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecologic Functions

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2024–25 Preliminary Budget demonstrates the District’s commitment to protecting and restoring Florida’s water resources. The District proposes to continue to focus on mission-critical areas, protecting Florida springs, completing District projects, including AWS projects, and funding capital investments 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 Preliminary Budget is \$167,813,448, compared to \$250,490,466 for the FY 2023–24 Adopted Budget. This is a decrease of \$82,677,018, or 33 percent. The FY 2024–25 Preliminary Budget does not include projections for state funding of nonrecurring revenues. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2024–25 Preliminary Budget includes \$100,276,605 in ad valorem (property tax) revenue. This is based on a rolled-back millage rate accounting for growth in new unit construction. The millage rate will be updated to reflect the rolled-back rate finalized in July.

The District continues to make progress on several mission-critical projects funded by state sources. The Black Creek Water Resource Development Project, which is a priority project, should provide approximately 5–10 mgd in aquifer recharge to the Keystone lakes region when complete.

For the new fiscal year, the District plans to allocate \$6,700,000 in DEP funds for Springs Cost-share projects, as well as \$13,000,000 in DEP funds to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.535, F.S., the District is submitting this FY 2024–25 Preliminary Budget for Legislative review on January 15, 2024. The table in Section 8, Major Use of Funds Variance, provides a programmatic comparison of the FY 2023–24 Adopted Budget to the FY 2024–25 Preliminary Budget. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2023–24 Adopted Budget to the FY 2024–25 Preliminary Budget.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE AND USE OF FUNDS AND WORKFORCE
 Fiscal Years 2023–24 and 2024–25
 PRELIMINARY BUDGET — Fiscal Year 2024–25

	Fiscal Year 2023–24 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2024–25 (Preliminary Budget)
SOURCE OF FUNDS				
Beginning Utilization of Fund Balance @ 09/30/23	\$ 183,532,160			\$ 85,961,378
District Revenues	103,093,836	\$ 2,577,760	\$ -	105,671,596
Local Revenues	9,787,440	-	(9,587,000)	200,440
State Revenues	65,808,995	-	(32,511,796)	33,297,199
Federal Revenues	3,284,261	-	(3,197,279)	86,982
Unearned Revenue @ 09/30/23	7,494,942	9,596,141	(14,997,180)	2,093,903
TOTAL SOURCE OF FUNDS	\$ 373,001,634	\$ 12,173,901	\$ (60,293,255)	\$ 227,311,498

	Fiscal Year 2023–24 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2024–25 (Preliminary Budget)
USE OF FUNDS				
Salaries and Benefits	\$ 61,478,962	\$ 657,266	\$ (57,944)	\$ 62,078,284
Contracted Services	16,143,153	1,442,598	(1,869,248)	15,716,503
Operating Expenses	13,913,387	1,664,935	(1,204,389)	14,373,933
Operating Capital Outlay	2,006,773	564,250	(10,018)	2,561,005
Fixed Capital Outlay	80,892,229	7,590,160	(59,534,359)	28,948,030
Interagency Expenditures (Cooperative Funding)	75,624,634	16,462,615	(48,241,302)	43,845,947
Debt	431,328	22,000	(163,582)	289,746
TOTAL USE OF FUNDS	\$ 250,490,466	\$ 28,403,824	\$ (111,080,842)	\$ 167,813,448

	Fiscal Year 2023–24 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2024–25 (Preliminary Budget)
WORKFORCE				
Authorized Positions (Full-Time Equivalents/FTEs)	537.00	-	-	537.00
Contingent Worker (Independent Contractors)	8.31	-	(0.39)	7.92
Other Personal Services (OPS)	-	-	-	-
Intern	3.33	-	-	3.33
Volunteer	-	-	-	-
TOTAL WORKFORCE	548.64	-	(0.39)	548.25

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).

The District's sources of revenue are:

- Ad valorem taxes (primary revenue source)
- State sources (general revenue appropriations and funding, when available, through trust funds)
- Federal sources (funding from the U.S. Environmental Protection Agency and U.S. Geological Survey)
- District sources (land leases, timber sales, interest, regulatory fees, etc.)
- Local sources (cities, counties, other water management districts, etc.)

The FY 2024–25 operating budget totaling \$87,175,429, funded primarily with ad valorem taxes, accounts for approximately 52 percent of the total budget. This is a 3.7 percent, or \$3,138,716, increase when compared to the operating budget for the FY 2023–24 Adopted Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2024–25 Preliminary Budget has allocated \$18,496,167, or 17.5 percent, in District revenues to fund nonrecurring, fixed capital, and interagency projects. Some of the important District-funded projects in the new fiscal year include \$17,674,940 for 21 continuing cost-share projects, \$8,296,160 for new or continuing capital projects, and \$1,000,000 for Green Infrastructure / Resiliency Project Placeholder. The District has established a sustainable balance between recurring and nonrecurring expenditures.

The District also receives appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide. State sources for this fiscal year totals \$33,297,199, and 89.7 percent of the total will be used for fixed capital outlay and cooperative funding projects. Major projects funded by the state include, but are not limited to, \$6,700,000 for the Springs Funding Cost-share projects, \$500,000 for the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder, and \$13,000,000 for the Alternative Water Supply Non-Water Protection Sustainability Program.

The District's Projected Utilization of Fund Balance schedule is based primarily on its statutory requirements for AWS and Outstanding Florida Springs (OFS) projects, as well as its ongoing projects and expanded cooperative funding program.

The District re-established its cost-share program during FY 2013–14 with awards to local governments and other partners for construction projects. Inclusive of the FY

III. Budget Highlights

2024–25 Preliminary Budget, the District has or will have awarded more than \$245,000,000 to this program.

Cooperative grants have a one-to-three-year life cycle that results in an accumulation of a catalog of construction projects in various stages of completion, which are reflected in the use of fund balance through carryover encumbrances.

The tables on the following pages provide summaries of projected use of fund balances through FY 2028–29 and the uses of fund balances by program and major object class.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
 PROJECTED UTILIZATION OF FUND BALANCE
 PRELIMINARY BUDGET — Fiscal Year 2024–25

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2024					
		Total Fund Balance Sept 30, 2023	Utilization of Fund Balance FY 2023–24 (Current Adopted)	Other Adjustments Prior to Sept 30, 2024	Projected Total Fund Balance Sept 30, 2024	FY 2024–25	FY 2025–26	FY 2026–27	FY 2027–28	FY 2028–29	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 840,943	\$ -	\$ -	\$ 840,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,943
WS/WQ/FP/NS	Land Management / Acquisition – GASB 87 Compliance	35,877	-	-	35,877	-	-	-	-	-	35,877
NONSPENDABLE SUBTOTAL		\$ 876,820	\$ -	\$ -	\$ 876,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,820
RESTRICTED											
WS	Alternative Water Supply - DEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	6,151	-	-	6,151	-	-	-	-	-	6,151
WQ/FP/NS	Mitigation	14,337,366	(150,000)	-	14,187,366	300,000	150,000	150,000	150,000	150,000	13,287,366
RESTRICTED SUBTOTAL		\$ 14,343,517	\$ (150,000)	\$ -	\$ 14,193,517	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 13,293,517
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 12,872,926	\$ -	\$ 1,903,327	\$ 14,776,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,776,253
WQ/NS	Land Management / Acquisition	9,255,228	(8,266,137)	9,241,054	10,230,145	7,372,588	2,857,557	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	General Projects - IRL	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	-	-	-	-	-	-	-	-	-	-
WS	OFS Springs Prevention/Recovery Strategy	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	General Projects – OFS Springs	10,783,555	-	(10,783,555)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	20,000,000	-	5,000,000	25,000,000	-	25,000,000	-	-	-	-
WS	Alternative Water Supply	-	-	-	-	-	-	-	-	-	-
WS	Black Creek Water Resource Development	56,072,326	(43,255,659)	(12,726,812)	89,855	89,855	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	38,108,314	(16,844,138)	(469,388)	20,794,788	20,794,788	-	-	-	-	-
COMMITTED SUBTOTAL		\$ 147,092,349	\$ (68,365,934)	\$ (7,835,374)	\$ 70,891,041	\$ 28,257,231	\$ 27,857,557	\$ -	\$ -	\$ -	\$ 14,776,253
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED SUBTOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	\$ 21,219,474	\$ -	\$ (21,219,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED SUBTOTAL		\$ 21,219,474	\$ -	\$ (21,219,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 183,532,160	\$ (68,515,934)	\$ (29,054,848)	\$ 85,961,378	\$ 28,557,231	\$ 28,007,557	\$ 150,000	\$ 150,000	\$ 150,000	\$ 28,946,590

WS = Water Supply WQ = Water Quality FP = Flood Protection NS = Natural Systems
 Reserves:
 Nonspendable — amounts required to be maintained intact as principal or an endowment
 Restricted — amounts that can be spent only for specific purposes like grants or through enabling legislation
 Committed — amounts that can be used only for specific purposes determined and set by the District Governing Board
 Assigned — amounts intended to be used for specific contracts or purchase orders
 Unassigned — available balances that may be used for a yet to be determined purpose in the General Fund only

III. Budget Highlights

USE OF FUND BALANCE

Fiscal Year 2024–25

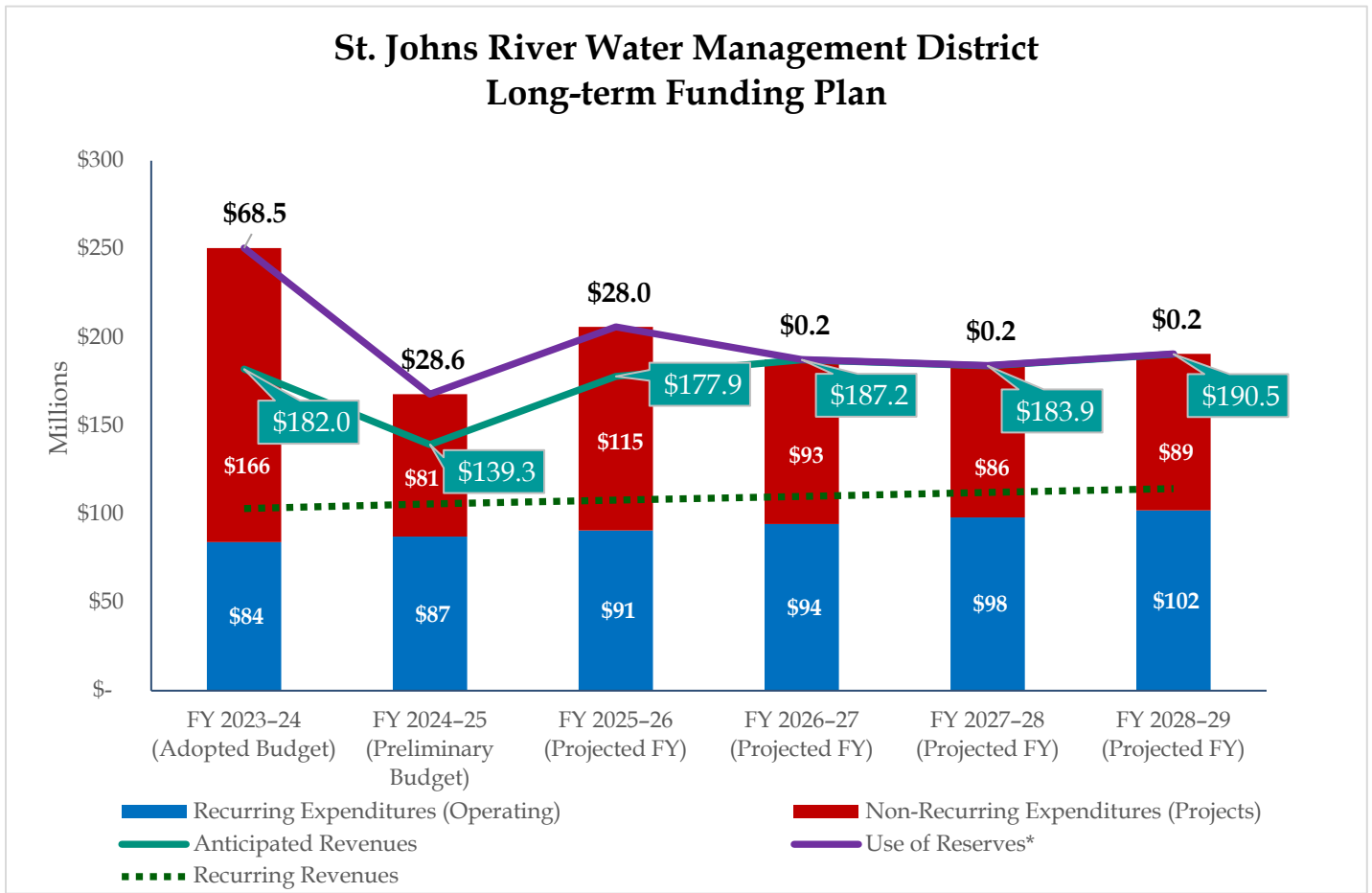
PRELIMINARY BUDGET — Fiscal Year 2024–25

	PRELIMINARY BUDGET — Fiscal Year 2024–25	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 22,187,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	80,773,261	-	25,976,484	-	-	-	-	25,976,484
3.0 Operation and Maintenance of Lands and Works	33,121,467	-	2,580,747	-	-	-	-	2,580,747
4.0 Regulation	18,322,649	-	-	-	-	-	-	-
5.0 Outreach	1,753,983	-	-	-	-	-	-	-
6.0 District Management and Administration	11,654,509	-	-	-	-	-	-	-
TOTAL	\$ 167,813,448	\$ -	\$ 28,557,231	\$ -	\$ -	\$ -	\$ -	\$ 28,557,231

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	-	-	100,930	-	-	6,909,214	18,966,340	-	-	25,976,484
3.0 Operation and Maintenance of Lands and Works	-	-	540,607	251,070	225,000	1,564,070	-	-	-	2,580,747
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 641,537	\$ 251,070	\$ 225,000	\$ 8,473,284	\$ 18,966,340	\$ -	\$ -	\$ 28,557,231

III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2023–24 Adopted Budget, FY 2024–25 Preliminary Budget, and proposed expense and revenue growth through FY 2028–29. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap. The long-term graph includes future forecasted new nonrecurring expenses related to the District’s fixed capital outlay and cost-share program projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (373.805(4)(d), F.S), statutory compliance projects.

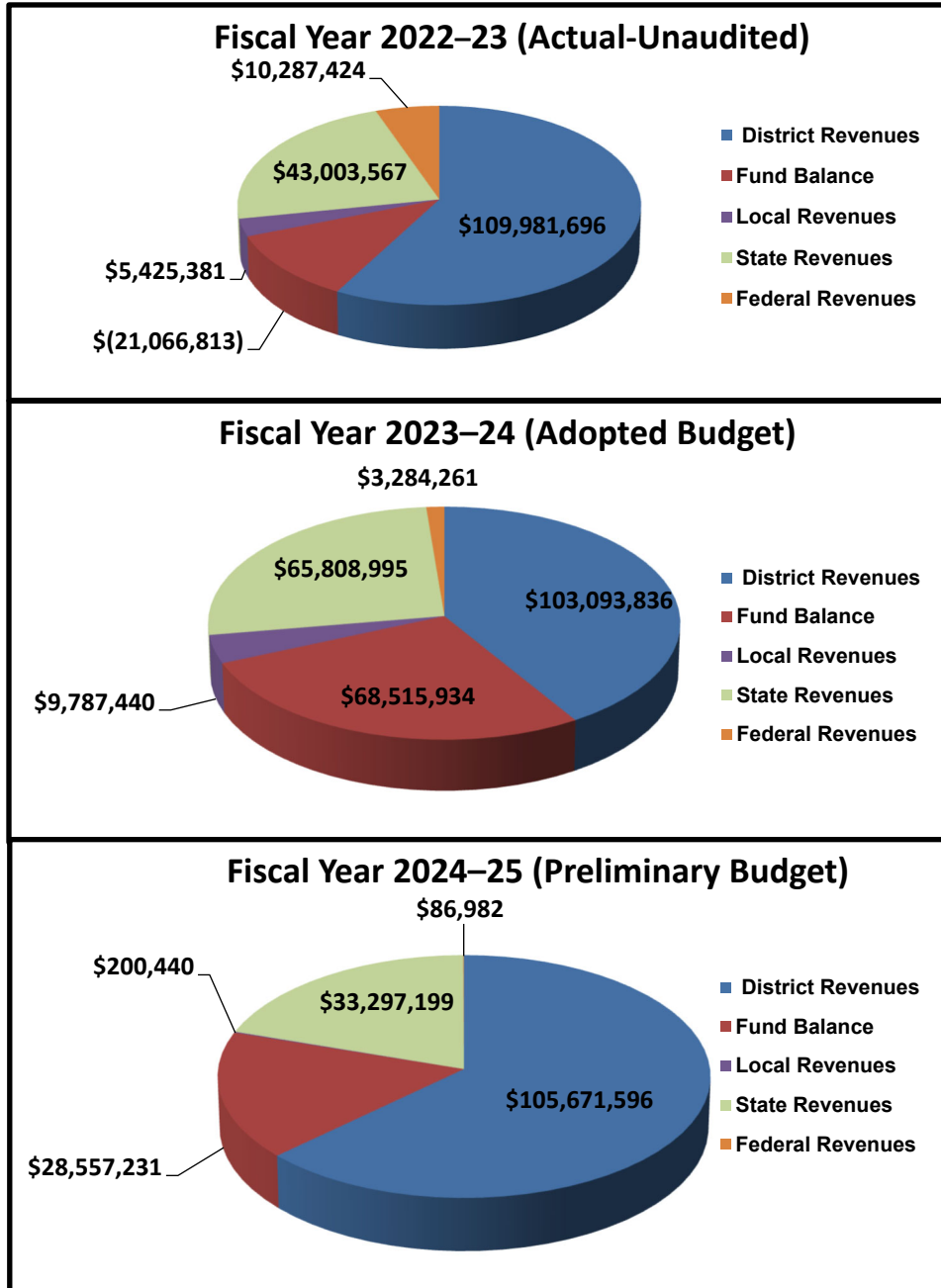


* The total budget includes the use of reserves and the anticipated total revenues as well as the sum of recurring and non-recurring expenditures. The use of reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue line is provided in comparison to the recurring expenditures.

III. Budget Highlights

3. Source of Funds: Three-Year Comparison

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PRELIMINARY BUDGET — Fiscal Year 2024-25
 REVENUES BY SOURCE



III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2022–23 (Actual-Unaudited), 2023–24 (Adopted Budget) and 2024–25 (Preliminary Budget)
PRELIMINARY BUDGET — Fiscal Year 2024–25

SOURCE OF FUNDS	Fiscal Year 2022–23 (Actual-Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 109,981,696	\$ 103,093,836	\$ 105,671,596	\$ 2,577,760	2.5%
Fund Balance	(21,066,813)	68,515,934	28,557,231	(39,958,703)	-58.3%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	5,425,381	9,787,440	200,440	(9,587,000)	-98.0%
State General Revenues	10,866,786	46,173,597	21,599,885	(24,573,712)	-53.2%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	903,565	337,113	381,307	44,194	13.1%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	14,631,530	18,134,453	10,295,000	(7,839,453)	-43.2%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	16,601,686	1,163,832	1,021,007	(142,825)	-12.3%
Federal Revenues	27,103	2,600	2,600	-	-
Federal through State (DEP)	10,260,321	3,281,661	84,382	(3,197,279)	-97.4%
SOURCE OF FUND TOTAL	\$ 147,631,255	\$ 250,490,466	\$ 167,813,448	\$ (82,677,018)	-33.0%

District Revenues include	Fiscal Year 2022–23 (Actual-Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	\$ 95,469,362	\$ 98,065,236	\$ 100,276,605	\$ 2,211,369	2.3%
Permit and License Fees	2,598,216	2,125,000	2,125,000	-	-
Timber Revenue	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	2,716,129	1,370,000	1,736,391	366,391	26.7%
Investment Earnings (Loss) Include Interest	6,780,659	1,290,000	1,290,000	-	-
Penalties and Fines	-	-	-	-	-
Other Revenues	2,417,330	243,600	243,600	-	-

REVENUES BY SOURCE	Fiscal Year 2022–23 (Actual-Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 109,981,696	\$ 103,093,836	\$ 105,671,596	\$ 2,577,760	2.5%
Fund Balance	(21,066,813)	68,515,934	28,557,231	(39,958,703)	-58.3%
Debt	-	-	-	-	-
Local Revenues	5,425,381	9,787,440	200,440	(9,587,000)	-98.0%
State Revenues	43,003,567	65,808,995	33,297,199	(32,511,796)	-49.4%
Federal Revenues	10,287,424	3,284,261	86,982	(3,197,279)	-97.4%
TOTAL	\$ 147,631,255	\$ 250,490,466	\$ 167,813,448	\$ (82,677,018)	-33.0%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2023–24 and the Preliminary Budget for FY 2024–25 by revenue source.

District Revenues

The District is expected to generate \$100,276,605 in ad valorem revenues in FY 2024–25 with an estimated millage rate of 0.1722. This is an increase of \$2,211,369, or 2.3 percent, from the FY 2023–24 Adopted Budget. The increase is due primarily to additional tax revenues from new construction.

Other District sources, which include forecasted revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues, for FY 2024–25 total \$5,394,991. This represents an increase of \$366,391, or 7.3 percent, compared to the FY 2023–24 Adopted Budget. The increase is attributed to an anticipated increase in timber sales during this fiscal year.

Fund Balance

The use of fund balance has played a major role in funding the District’s non-operating budget in recent years, particularly in funding fixed capital outlay and cooperative funding projects. The projected use of fund balance for FY 2024–25 totals \$28,557,231. This represents a decrease of \$39,958,703 compared to the FY 2023–24 Adopted Budget. The decrease in the use of fund balance is in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

Local Revenues

The Preliminary Budget includes \$200,440 from local sources. This is a decrease of 98 percent, or \$9,587,000, compared to the FY 2023–24 Adopted Budget. The majority of the decrease in funding is primarily due to no new funding from cooperator contributions, including Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County, for the Black Creek Water Resource Development project.

State Revenues

State funding in the Preliminary Budget totals \$33,297,199, which is a 49.4 percent, or \$32,511,796, decrease compared to the FY 2023–24 Adopted Budget. The decrease is primarily due to reduction in state funded placeholders that were specific appropriations for a prior fiscal year as well as a conservative budgeting practice that does not include any unappropriated state funding from non-recurring revenues. State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)

The District anticipates using \$10,295,000 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for two cooperative funding programs totaling \$7,200,000, including the Springs Funding Cost-share Placeholder (\$6,700,000) under activity 2.3; as well as the Tri-County Agricultural Area Water Management Partnership Infield Best

III. Budget Highlights

Management Practices Program Placeholder (\$500,000) under activity 2.2.1.

- A small portion of the LATF funding will be used to fund one Fixed Capital Outlay project for Field Activities — Land Management (\$948,700) under activity 3.1.
- LATF funding will also be used to fund four land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$125,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$45,000) under activity 3.1; and Chemical Supplies (\$600,000) under activity 3.4.
- Additionally, the District proposes to use \$1,051,300 for four projects under Contracted Services, including Surveying Services (\$60,000), Vegetation Management and Planting Services (\$278,000), and Fire Management — Prescribed Burns (\$90,000) under activity 3.1; and Vegetation Management and Planting Services (\$623,300) under activity 3.4.

Florida Department of Transportation (FDOT)

The District anticipates using \$381,307 from FDOT to fund two FDOT Mitigation Enhancement Projects, including the First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000) and Coastal Oaks Preserve (\$25,000) under activity 2.3; one FDOT Mitigation Enhancement Project, West Augustine — Twelve Mile Swamp (\$220,407) under activity 3.1; three restoration projects (\$30,900) under activity 3.1; and Vegetation Management and Planting Services (\$90,000) under activity 3.4.

State General Revenues

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$21,599,885, which includes a new anticipated appropriation for the Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000) and Research, Data Collection, Analysis, and Monitoring (\$189,000) under Activity 2.3; and Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000) under sub-activity 2.2.1. A re-budgeted line item is included for the Bayard Point Land Acquisition – Resiliency (\$7,750,000) under Activity 2.1. The remaining balances will be used for the DEP Status Monitoring Program (\$121,781) and Research, Data Collection, Analysis, and Monitoring (\$39,104) under Activity 1.2.

Other State Revenues

Total projected funding under this category totals \$1,021,007, which includes funding from FWC to fund Invasive DEP / FWC Plant Management under activity 3.4 (\$200,000); (\$340,000) from the Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns under Activity 3.1; and a prior year legislative appropriation under this category to fund the Indian River Lagoon Projects Placeholder (\$481,007) under Activity 2.3.

III. Budget Highlights

Federal Revenues

Funding from federal sources for FY 2024–25 is projected to total \$86,982. This is a decrease of 97.4 percent, or \$3,197,279, from the FY 2023–24 Adopted Budget. The majority of the decrease in funding is primarily due to no new funding for the JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main project. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$84,382) under Activity 1.2. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

III. Budget Highlights

5. Source of Funds by Program

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

PRELIMINARY BUDGET — Fiscal Year 2024–25

Fiscal Year 2022–23 (Actual-Unaudited)

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2022–23 (Actual-Unaudited)
District Revenues	\$ 15,990,225	\$ 46,924,591	\$ 20,860,091	\$ 14,343,427	\$ 1,413,750	\$ 10,449,582	\$ 109,981,696
Fund Balance	(117,345)	(20,011,073)	(938,395)	-	-	-	(21,066,813)
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	219,526	5,147,348	42,019	9,046	670	6,772	5,425,381
State General Revenues	816,920	10,049,866	-	-	-	-	10,866,786
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	663,429	240,136	-	-	-	903,565
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	12,170,236	2,461,294	-	-	-	14,631,530
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	16,024,518	577,168	-	-	-	16,601,686
Federal Revenues	19,888	417	5,619	647	48	484	27,103
Federal through State (DEP)	59,063	10,201,258	-	-	-	-	10,260,321
SOURCE OF FUND TOTAL	\$ 16,988,307	\$ 81,170,590	\$ 23,247,932	\$ 14,353,120	\$ 1,414,468	\$ 10,456,838	\$ 147,631,255

District Revenues include	
Ad Valorem	\$ 95,469,362
Permit and License Fees	2,598,216
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	2,716,129
Investment Earnings (Loss) - Include Interest	6,780,659
Penalties and Fines	-
Other Revenues	2,417,330

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2022–23 (Actual-Unaudited)
District Revenues	\$ 15,990,255	\$ 46,924,591	\$ 20,860,091	\$ 14,343,427	\$ 1,413,750	\$ 10,449,582	\$ 109,981,696
Fund Balance	(117,345)	(20,011,073)	(938,395)	-	-	-	(21,066,813)
Debt	-	-	-	-	-	-	-
Local Revenues	219,526	5,147,348	42,019	9,046	670	6,772	5,425,381
State Revenues	816,920	38,908,049	3,278,598	-	-	-	43,003,567
Federal Revenues	78,951	10,201,675	5,619	647	48	484	10,287,424
TOTAL	\$ 16,988,307	\$ 81,170,590	\$ 23,247,932	\$ 14,353,120	\$ 1,414,468	\$ 10,456,838	\$ 147,631,255

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 PRELIMINARY BUDGET — Fiscal Year 2024–25
Fiscal Year 2023–24 (Adopted Budget)

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023–24 (Adopted Budget)
District Revenues	\$ 21,250,579	\$ 24,554,788	\$ 26,053,683	\$ 17,975,349	\$ 1,712,233	\$ 11,547,204	\$ 103,093,836
Fund Balance	-	66,948,913	1,567,021	-	-	-	68,515,934
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	138,720	9,625,945	6,487	8,768	670	6,850	9,787,440
State General Revenues	269,075	45,904,522	-	-	-	-	46,173,597
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	169,625	167,488	-	-	-	337,113
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	13,134,453	5,000,000	-	-	-	18,134,453
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	623,832	540,000	-	-	-	1,163,832
Federal Revenues	606	413	450	609	46	476	2,600
Federal through State (DEP)	83,523	3,198,138	-	-	-	-	3,281,661
SOURCE OF FUND TOTAL	\$ 21,742,503	\$ 164,160,629	\$ 33,335,129	\$ 17,984,726	\$ 1,712,949	\$ 11,554,530	\$ 250,490,466

District Revenues include	
Ad Valorem	\$ 98,065,236
Permit and License Fees	2,125,000
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	1,370,000
Investment Earnings (Loss)	
- Include Interest	1,290,000
Penalties and Fines	-
Other Revenues	243,600

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023–24 (Adopted Budget)
District Revenues	\$ 21,250,579	\$ 24,554,788	\$ 26,053,683	\$ 17,975,349	\$ 1,712,233	\$ 11,547,204	\$ 103,093,836
Fund Balance	-	66,948,913	1,567,021	-	-	-	68,515,934
Debt	-	-	-	-	-	-	-
Local Revenues	138,720	9,625,945	6,487	8,768	670	6,850	9,787,440
State Revenues	269,075	59,832,432	5,707,488	-	-	-	65,808,995
Federal Revenues	84,129	3,198,551	450	609	46	476	3,284,261
TOTAL	\$ 21,742,503	\$ 164,160,629	\$ 33,335,129	\$ 17,984,726	\$ 1,712,949	\$ 11,554,530	\$ 250,490,466

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 PRELIMINARY BUDGET — Fiscal Year 2024–25
Fiscal Year 2024–25 (Preliminary Budget)

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024–25 (Preliminary Budget)
District Revenues	\$ 21,790,087	\$ 25,610,467	\$ 26,557,549	\$ 18,312,941	\$ 1,753,275	\$ 11,647,277	\$ 105,671,596
Fund Balance	-	25,976,484	2,580,747	-	-	-	28,557,231
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	151,626	25,894	6,418	9,078	662	6,762	200,440
State General Revenues	160,885	21,439,000	-	-	-	-	21,599,885
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	40,000	341,307	-	-	-	381,307
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	7,200,000	3,095,000	-	-	-	10,295,000
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	481,007	540,000	-	-	-	1,021,007
Federal Revenues	599	409	446	630	46	470	2,600
Federal through State (DEP)	84,382	-	-	-	-	-	84,382
SOURCE OF FUND TOTAL	\$ 22,187,579	\$ 80,773,261	\$ 33,121,467	\$ 18,322,649	\$ 1,753,983	\$ 11,654,509	\$ 167,813,448

District Revenues include	
Ad Valorem	\$ 100,276,605
Permit and License Fees	2,125,000
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	1,736,391
Investment Earnings (Loss) - Include Interest	1,290,000
Penalties and Fines	-
Other Revenues	243,600

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024–25 (Preliminary Budget)
District Revenues	\$ 21,790,087	\$ 25,610,467	\$ 26,557,549	\$ 18,312,941	\$ 1,753,275	\$ 11,647,277	\$ 105,671,596
Fund Balance	-	25,976,484	2,580,747	-	-	-	28,557,231
Debt	-	-	-	-	-	-	-
Local Revenues	151,626	25,894	6,418	9,078	662	6,762	200,440
State Revenues	160,885	29,160,007	3,976,307	-	-	-	33,297,199
Federal Revenues	84,981	409	446	630	46	470	86,982
TOTAL	\$ 22,187,579	\$ 80,773,261	\$ 33,121,467	\$ 18,322,649	\$ 1,753,983	\$ 11,654,509	\$ 167,813,448

III. Budget Highlights

6. Proposed Millage Rate

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."

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 1 so taxing authorities can determine the millage rates to levy ad valorem taxes.

The FY 2024–25 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model with an estimated 2 percent increase resulting from the growth in new unit construction. For the purposes of estimation only, the estimated rolled back millage rate used to develop this Preliminary Budget is 0.1722. This will generate \$100,276,605 in ad valorem property tax revenue for fiscal year 2024–25, which represents a 2.3 percent increase compared to the FY 2023–24 Adopted Budget. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute. The table on the next page provides a comparison of five-year millage rates and ad valorem taxes.

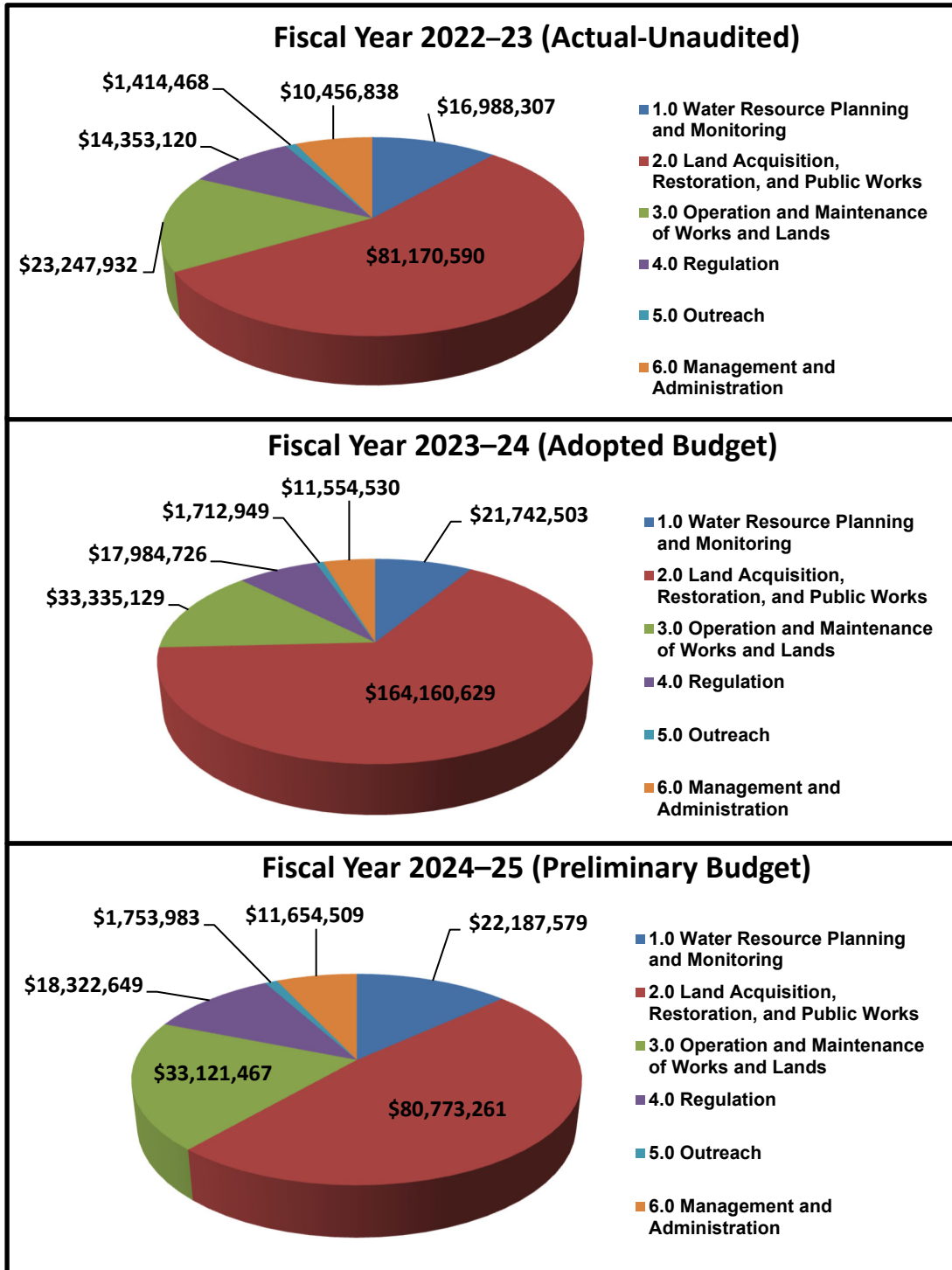
III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT FIVE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25 PRELIMINARY BUDGET — Fiscal Year 2024–25					
DISTRICTWIDE					
Ad Valorem Tax Comparison	Fiscal Year 2020–21 (Actual-Audited)	FY 2021–22 (Actual-Audited)	FY 2022–23 (Actual-Unaudited)	FY 2023–24 (Adopted Budget)	FY 2024–25 (Preliminary Budget)
Ad Valorem Taxes	\$ 90,921,443	\$ 93,071,990	\$ 95,469,362	\$ 98,065,236	\$ 100,276,605
Adopted Millage Rate	0.2287	0.2189	0.1974	0.1793	0.1722
Rolled-back Rate	0.2287	0.2189	0.1974	0.1793	0.1722
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 411,352,744,103	\$ 439,982,667,464	\$ 501,149,395,435	\$ 566,770,809,941	\$ 603,605,553,756
Net New Taxable Value	\$ 9,889,672,891	\$ 10,396,086,814	\$ 13,205,338,754	\$ 15,347,277,566	\$ 14,093,065,320
Adjusted Taxable Value	\$ 401,463,071,212	\$ 429,586,580,650	\$ 487,944,056,681	\$ 551,423,532,375	\$ 589,512,488,436

III. Budget Highlights

7. Use of Funds by Program: Three-Year Comparison

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
 PRELIMINARY BUDGET – Fiscal Year 2024–25



III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT FIVE-YEAR EXPENDITURE SUMMARY BY PROGRAM

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

Fiscal Year 2024–25 (Preliminary Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023– 24 (Adopted)	Fiscal Year 2024– 25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 14,635,719	\$ 14,862,769	\$ 16,988,307	\$ 21,742,503	\$ 22,187,579	\$ 445,076	2.0%
1.1 - District Water Management Planning	4,020,931	4,212,683	5,013,604	6,400,399	6,522,355	121,956	1.9%
1.1.1 Water Supply Planning	2,601,479	3,043,326	3,733,079	4,875,040	4,973,808	98,768	2.0%
1.1.2 Minimum Flows and Levels	1,346,363	1,100,395	1,225,842	1,425,359	1,448,547	23,188	1.6%
1.1.3 Other Water Resources Planning	73,089	68,962	54,683	100,000	100,000	-	-
1.2 - Research, Data Collection, Analysis, and Monitoring	8,403,649	8,615,759	9,506,885	12,389,923	12,649,409	259,486	2.1%
1.3 - Technical Assistance	510,592	453,028	571,371	628,089	632,460	4,371	0.7%
1.4 - Other Water Resources Planning and Monitoring Activities	467,312	480,202	581,840	797,142	888,004	90,862	11.4%
1.5 - Technology and Information Services	1,233,235	1,101,097	1,314,607	1,526,950	1,495,351	(31,599)	-2.1%
2.0 Land Acquisition, Restoration, and Public Works	\$ 50,359,169	\$ 58,637,990	\$ 81,170,590	\$ 164,160,629	\$ 80,773,261	\$ (83,387,368)	-50.8%
2.1 - Land Acquisition	1,180,282	3,409,020	1,410,352	16,058,708	16,065,535	6,827	0.0%
2.2 - Water Source Development	11,251,478	12,567,836	42,489,408	88,208,025	27,165,489	(61,042,536)	-69.2%
2.2.1 Water Resource Development Projects	10,921,064	11,772,088	41,684,777	87,350,220	26,310,484	(61,039,736)	-69.9%
2.2.2 Water Supply Development Assistance	-	-	-	-	-	-	-
2.2.3 Other Water Source Development Activities	330,414	795,748	804,631	857,805	855,005	(2,800)	-0.3%
2.3 - Surface Water Projects	33,697,000	37,407,132	36,117,621	58,403,307	36,019,152	(22,384,155)	-38.3%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	2,911,378	4,108,758	(52,216)	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	409,648	408,349	325,254	449,546	501,286	51,740	11.5%
2.7 - Technology and Information Services	909,383	736,895	880,171	1,041,043	1,021,799	(19,244)	-1.8%
3.0 Operation and Maintenance of Lands and Works	\$ 22,269,652	\$ 26,371,278	\$ 23,247,932	\$ 33,335,129	\$ 33,121,467	\$ (213,662)	-0.6%
3.1 - Land Management	4,463,762	5,192,386	5,543,400	6,694,246	6,900,936	206,690	3.1%
3.2 - Works	7,439,146	8,205,158	6,322,901	11,293,883	10,930,192	(363,691)	-3.2%
3.3 - Facilities	2,904,264	4,759,495	2,885,175	3,955,808	4,902,389	946,581	23.9%
3.4 - Invasive Plant Control	2,978,161	2,404,794	2,316,056	5,342,313	3,444,489	(1,897,824)	-35.5%
3.5 - Other Operation and Maintenance Activities	560,994	852,109	1,267,172	618,354	751,422	133,068	21.5%
3.6 - Fleet Services	2,985,343	4,146,302	3,944,987	4,294,571	5,079,588	785,017	18.3%
3.7 - Technology and Information Services	937,982	811,034	968,241	1,135,954	1,112,451	(23,503)	-2.1%
4.0 Regulation	\$ 12,851,118	\$ 12,553,628	\$ 14,353,120	\$ 17,984,726	\$ 18,322,649	\$ 337,923	1.9%
4.1 - Consumptive Use Permitting	1,946,884	2,038,428	2,156,788	2,752,183	2,712,813	(39,370)	-1.4%
4.2 - Water Well Construction Permitting and Contractor Licensing	224,892	244,307	258,750	319,198	321,781	2,583	0.8%
4.3 - Environmental Resource and Surface Water Permitting	7,172,924	7,196,639	8,335,105	10,770,780	10,978,232	207,452	1.9%
4.4 - Other Regulatory and Enforcement Activities	2,266,252	2,000,705	2,236,771	2,607,349	2,736,151	128,802	4.9%
4.5 - Technology and Information Services	1,240,166	1,073,549	1,365,706	1,535,216	1,573,672	38,456	2.5%

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT FIVE-YEAR EXPENDITURE SUMMARY BY PROGRAM

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

Fiscal Year 2024–25 (Preliminary Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023– 24 (Adopted)	Fiscal Year 2024– 25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
5.0 Outreach	\$ 1,048,016	\$ 1,142,693	\$ 1,414,468	\$ 1,712,949	\$ 1,753,983	\$ 41,034	2.4%
5.1 - Water Resource Education	91,867	19,426	223,642	363,165	360,446	(2,719)	-0.7%
5.2 - Public Information	826,163	997,854	1,031,879	1,108,206	1,153,632	45,426	4.1%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	32,211	40,505	58,393	124,327	125,081	754	0.6%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	97,775	84,908	100,554	117,251	114,824	(2,427)	-2.1%
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 101,163,674	\$ 113,568,358	\$ 137,174,417	\$ 238,935,936	\$ 156,158,939	\$ (82,776,997)	-34.6%
6.0 District Management and Administration	\$ 9,356,634	\$ 9,106,782	\$ 10,456,838	\$ 11,554,530	\$ 11,654,509	\$ 99,979	0.9%
6.1 - Administrative and Operations Support	6,836,071	6,626,117	7,189,310	8,609,030	8,709,009	99,979	1.2%
6.1.1 - Executive Direction	934,704	1,221,353	1,505,658	1,445,341	1,455,565	10,224	0.7%
6.1.2 - General Counsel / Legal	518,381	523,671	466,974	683,862	672,792	(11,070)	-1.6%
6.1.3 - Inspector General	132,630	170,145	183,421	213,039	214,489	1,450	0.7%
6.1.4 - Administrative Support	2,471,920	2,121,054	2,206,185	2,990,666	3,042,441	51,775	1.7%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	663,802	554,336	615,010	718,101	727,143	9,042	1.3%
6.1.7 - Human Resources	848,521	979,174	984,811	1,154,691	1,197,323	42,632	3.7%
6.1.8 - Communications	177,423	158,243	197,656	203,861	226,859	22,998	11.3%
6.1.9 - Technology and Information Services	1,088,690	898,141	1,029,595	1,199,469	1,172,397	(27,072)	-2.3%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,520,563	2,480,665	3,267,528	2,945,500	2,945,500	-	-
TOTAL	\$ 110,520,308	\$ 122,675,140	\$ 147,631,255	\$ 250,490,466	\$ 167,813,448	\$ (82,677,018)	-33.0%

III. Budget Highlights

8. Major Use of Funds Variances

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

Expenditures by Program	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 21,742,503	\$ 22,187,579	\$ 445,076	2.0%
2.0 Land Acquisition, Restoration, and Public Works	164,160,629	80,773,261	(83,387,368)	-50.8%
3.0 Operation and Maintenance of Lands and Works	33,335,129	33,121,467	(213,662)	-0.6%
4.0 Regulation	17,984,726	18,322,649	337,923	1.9%
5.0 Outreach	1,712,949	1,753,983	41,034	2.4%
6.0 District Management and Administration	11,554,530	11,654,509	99,979	0.9%

Program 1.0 — Water Resources Planning and Monitoring

The FY 2024–25 Preliminary program budget of \$22,187,579 has a 2 percent, or \$445,076, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 1 percent, or \$151,375, due to a projected increase in Group Insurance, as well as internal redirections of 0.1 FTEs from program 6.0.
- Contracted Services will increase by 3.6 percent, or \$174,114, primarily due to projected increases in Seagrass Mapping and Water Quality Collection (\$93,000) and Data Collection and Analysis Services (\$244,581), which are partially offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$140,000) and Mapping Services and Aerial Photos (\$97,000).
- Operating Expenses will increase by 10.1 percent, or \$141,840, primarily due to projected increases in Laboratory Supplies (\$26,475), Insurance and Bonds (\$43,580), and Repair and Maintenance of Equipment (\$76,924), which are partially offset by a decrease in Computer Hardware Under \$5,000 (\$6,840).
- Debt Services will decrease by 60.7 percent, or \$38,366, due to projected decreases in Debt Service Principal — Software Subscription (\$35,623) and Debt Service Interest — Software Subscription (\$2,743).

Program 2.0 — Land Acquisition, Restoration, and Public Works

The FY 2024–25 Preliminary program budget of \$80,773,261 has a 50.8 percent, or \$83,387,368, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$100,815, due to a projected increase in Group Insurance.
- Fixed Capital Outlay will decrease by 71.4 percent, or \$51,655,639, primarily due to no new funding for the Black Creek Water Resource Development Project (\$50,470,000), which is offset by increases in Indian River Lagoon Project Design Services (\$500,000) and Lake Apopka West Marsh Restoration (\$1,700,000).

III. Budget Highlights

- Interagency Expenditures will decrease by 42 percent, or \$31,778,687, primarily due to projected decreases in Indian River Lagoon Projects Placeholder (\$9,927,825), JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$5,448,138), Lake Apopka Restoration Placeholder (\$5,020,522), Districtwide Cost-share Placeholder — Non Project Specific (\$5,000,000), and Innovative Projects Placeholder (\$3,000,000), which are partially offset by increases in Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000) and City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$2,250,000).
- Debt Services will decrease by 60.6 percent, or \$26,124, due to projected decreases in Debt Service Principal — Software Subscription (\$24,258) and Debt Service Interest — Software Subscription (\$1,866).

Program 3.0 — Operation and Maintenance of Lands and Works

The FY 2024–25 Preliminary program budget of \$33,121,467 has a 0.6 percent, or \$213,662, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 1.8 percent, or \$173,186, due to a projected increase in Group Insurance.
- Contracted Services will decrease by 13 percent, or \$758,584, primarily due to a projected decrease in Invasive Plant Control Placeholder (\$1,000,000), which is offset by increases in Vegetation Management and Planting Services (\$90,000) and West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will increase by 2.3 percent, or \$180,801, primarily due to projected increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$10,000), Rental of Buildings and Property (\$20,000), Repair and Maintenance of Buildings (\$80,000), Motor Fuels and Lubricants (\$101,000), Utilities (\$140,000), Rental of Charter Aircraft and Pilot for Land Management Activities (\$146,561), Repair and Maintenance of Equipment (\$159,840), and Insurance and Bonds (\$508,493), which are partially offset by a decrease in Invasive Plant Control Placeholder (\$1,000,000).
- Operating Capital Outlay will increase by 36.9 percent, or \$486,049, primarily due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$170,700) and Motor Vehicles (\$300,000).
- Fixed Capital Outlay will decrease by 3.4 percent, or \$288,560, primarily due to projected decreases in Burrell Lock Rehabilitation (\$2,002,000), Pave Fellsmere Grade from CR 507 to Fellsmere Grade Recreational Area (\$1,250,000), S-157 Rehabilitation (\$390,531), Levee Repairs (\$380,000), District Headquarters Chiller #3 Replacement (\$300,000), District Headquarters Laboratory Upgrades (\$207,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), and Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), which are offset by increases Resurface AP1 (\$250,000), Palm Bay Service Center Fleet Building Roof Replacement (\$275,000), Moss Bluff Lock Rehabilitation Design (\$300,000), Lake Apopka Lock and Dam Rehabilitation (\$400,000), District Headquarters Chiller #1 Replacement (\$425,000), and Burrell Dam Rehabilitation Construction (\$2,876,160).

III. Budget Highlights

Program 4.0 — Regulation

The FY 2024–25 Preliminary program budget of \$18,322,649 has a 1.9 percent, or \$337,923, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$127,013, due to a projected increase in Group Insurance, which is partially offset by an internal redirection of 0.49 FTEs primarily to program 3.0.
- Contracted Services will increase by 28.8 percent, or \$166,100, primarily due to projected increases in Computer Technology Services (\$87,582) and Consultant Services (\$122,221), which are offset by a decrease in Oracle Enterprise Content Management System Developer Upgrade (\$58,544).
- Operating Expenses will increase by 11.1 percent, or \$56,518, primarily due to a projected increase in Insurance and Bonds (\$49,795).
- Operating Capital Outlay will increase by 30 percent, or \$25,713, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,618) and Computer Hardware Over \$5,000 (\$14,095).
- Debt Services will decrease by 58.9 percent, or \$37,421, due to projected decreases in Debt Service Principal — Software Subscription (\$34,814) and Debt Service Interest — Software Subscription (\$2,607).

Program 5.0 — Outreach

The FY 2024–25 Preliminary program budget of \$1,753,983 has a 2.4 percent, or \$41,034, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$10,709, due to a projected increase in Group Insurance.
- Operating Expenses will increase by 9.3 percent, or \$29,691, primarily due to a projected increase in Educational Supplies (\$175,000), which is partially offset by a decrease in Promotional Activities (\$158,500).
- Operating Capital Outlay will increase by 24.2 percent, or \$1,583, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$767) and Computer Hardware Over \$5,000 (\$816).
- Debt Services will decrease by 60.5 percent, or \$2,924, due to projected decreases in Debt Service Principal — Software Subscription (\$2,715) and Debt Service Interest — Software Subscription (\$209).

Program 6.0 — District Management and Administration

The FY 2024–25 Preliminary program budget of \$11,654,509 has a 0.9 percent, or \$99,979, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 0.5 percent, or \$36,224, due to a projected increase in Group Insurance, which is partially offset by an internal redirection of 0.11 FTEs primarily to program 1.0.
- Contracted Services will increase by 7.7 percent, or \$53,602, primarily due to projected increases Training Services (\$45,000) and Computer Technology Services (\$59,079), which are partially offset by decreases in Oracle Enterprise

III. Budget Highlights

Content Management System Developer Upgrade (\$45,740) and Consultant Services (\$25,154).

- Operating Expenses will increase by 0.7 percent, or \$24,300, primarily due to a projected increase in Insurance and Bonds (\$30,108), which is partially offset by decreases in Computer Hardware Under \$5,000 (\$5,480) and In-State Training and Related Travel (\$1,637).
- Operating Capital Outlay will increase by 24 percent, or \$16,046, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,805) and Computer Hardware Over \$5,000 (\$8,241).
- Debt Services will decrease by 60.8 percent, or \$30,193, due to projected decreases in Debt Service Principal — Software Subscription (\$28,029) and Debt Service Interest — Software Subscription (\$2,164).

IV. Program and Activity Allocations

IV. Program and Activity Allocations

A. Program and Activity Definitions, Descriptions, and Budget

This section provides the FY 2024–25 Preliminary Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; 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 SUBACTIVITY, narratives include a Program Title, District Description, Trends and Changes, Budget Variances, and Major Budget Items.

The following information is provided for each ACTIVITY and SUBACTIVITY:

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

IV. Program and Activity Allocations

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

ALL PROGRAMS

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 14,635,719	\$ 14,862,769	\$ 16,988,307	\$ 21,742,503	\$ 22,187,579	\$ 445,076	2.0%
2.0 Land Acquisition, Restoration, and Public Works	50,359,169	58,637,990	81,170,590	164,160,629	80,773,261	(83,387,368)	-50.8%
3.0 Operation and Maintenance of Lands and Works	22,269,652	26,371,278	23,247,932	33,335,129	33,121,467	(213,662)	-0.6%
4.0 Regulation	12,851,118	12,553,628	14,353,120	17,984,726	18,322,649	337,923	1.9%
5.0 Outreach	1,048,016	1,142,693	1,414,468	1,712,949	1,753,983	41,034	2.4%
6.0 District Management and Administration	9,356,634	9,106,782	10,456,838	11,554,530	11,654,509	99,979	0.9%
TOTAL	\$ 110,520,308	\$ 122,675,140	\$ 147,631,255	\$ 250,490,466	\$ 167,813,448	\$ (82,677,018)	-33.0%

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 45,359,459	\$ 44,346,712	\$ 50,203,270	\$ 61,478,962	\$ 62,078,284	\$ 599,322	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	10,359,563	11,653,440	10,955,570	16,143,153	15,716,503	(426,650)	-2.6%
Operating Expenses	10,690,602	9,843,671	11,854,878	13,913,387	14,373,933	460,546	3.3%
Operating Capital Outlay	1,418,903	2,278,234	1,925,601	2,006,773	2,561,005	554,232	27.6%
Fixed Capital Outlay	13,880,000	18,725,396	36,141,425	80,892,229	28,948,030	(51,944,199)	-64.2%
Interagency Expenditures (Cooperative Funding)	28,811,781	35,776,356	36,399,663	75,624,634	43,845,947	(31,778,687)	-42.0%
Debt	-	51,331	150,848	431,328	289,746	(141,582)	-32.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 110,520,308	\$ 122,675,140	\$ 147,631,255	\$ 250,490,466	\$ 167,813,448	\$ (82,677,018)	-33.0%

SOURCE OF FUNDS

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 61,904,541	\$ -	\$ -	\$ -	\$ 92,361	\$ 81,382	\$ 62,078,284
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	12,981,595	641,537	-	85,440	2,005,331	2,600	15,716,503
Operating Expenses	12,705,063	251,070	-	95,000	1,319,800	3,000	14,373,933
Operating Capital Outlay	2,336,005	225,000	-	-	-	-	2,561,005
Fixed Capital Outlay	11,776,046	8,473,284	-	-	8,698,700	-	28,948,030
Interagency Expenditures (Cooperative Funding)	3,678,600	18,966,340	-	20,000	21,181,007	-	43,845,947
Debt	289,746	-	-	-	-	-	289,746
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 105,671,596	\$ 28,557,231	\$ -	\$ 200,440	\$ 33,297,199	\$ 86,982	\$ 167,813,448

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	537.00	\$ 43,605,778	\$ 62,078,284	\$ -	\$ 62,078,284
Other Personal Services	-	-	-	-	-
Contracted Services	7.92	329,610	9,580,007	6,136,496	15,716,503
Operating Expenses			12,956,133	1,417,800	14,373,933
Operating Capital Outlay			2,561,005	-	2,561,005
Fixed Capital Outlay			-	28,948,030	28,948,030
Interagency Expenditures (Cooperative Funding)			-	43,845,947	43,845,947
Debt			-	289,746	289,746
Reserves — Emergency Response			-	-	-
TOTAL			\$ 87,175,429	\$ 80,638,019	\$ 167,813,448

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	531.00	529.00	537.00	537.00	537.00	-	-
Contingent Worker	4.33	4.33	6.92	8.31	7.92	(0.39)	-4.7%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	2.61	3.33	3.33	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	537.94	535.94	546.53	548.64	548.25	(0.39)	-0.1%

IV. Program and Activity Allocations

St. Johns River Water Management District
 REDUCTIONS — NEW ISSUES SUMMARY
 PRELIMINARY BUDGET — Fiscal Year 2024–25

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration, and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	\$ -	\$ 4,919	\$ -	\$ 26,624	\$ 719	\$ 25,682	\$ 57,944
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	366,728	179,930	1,170,217	60,573	4,500	87,300	1,869,248
Operating Expenses	15,806	8,126	1,006,156	5,049	159,863	9,389	1,204,389
Operating Capital Outlay	4,518	5,500	-	-	-	-	10,018
Fixed Capital Outlay	-	53,855,639	5,678,720	-	-	-	59,534,359
Interagency Expenditures (Cooperative Funding)	-	48,241,302	-	-	-	-	48,241,302
Debt Services	38,366	26,124	28,554	37,421	2,924	30,193	163,582
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 425,418	\$ 102,321,540	\$ 7,883,647	\$ 129,667	\$ 168,006	\$ 152,564	\$ 111,080,842
New Issues							
Salaries and Benefits	\$ 151,375	\$ 105,734	\$ 173,186	\$ 153,637	\$ 11,428	\$ 61,906	\$ 657,266
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	540,842	116,073	411,633	226,673	6,475	140,902	1,442,598
Operating Expenses	157,646	35,522	1,186,957	61,567	189,554	33,689	1,664,935
Operating Capital Outlay	20,631	14,228	486,049	25,713	1,583	16,046	564,250
Fixed Capital Outlay	-	2,200,000	5,390,160	-	-	-	7,590,160
Interagency Expenditures (Cooperative Funding)	-	16,462,615	-	-	-	-	16,462,615
Debt Services	-	-	22,000	-	-	-	22,000
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 870,494	\$ 18,934,172	\$ 7,669,985	\$ 467,590	\$ 209,040	\$ 252,543	\$ 28,403,824
NET CHANGE							
Salaries and Benefits	\$ 151,375	\$ 100,815	\$ 173,186	\$ 127,013	\$ 10,709	\$ 36,224	\$ 599,322
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	174,114	(63,857)	(758,584)	166,100	1,975	53,602	(426,650)
Operating Expenses	141,840	27,396	180,801	56,518	29,691	24,300	460,546
Operating Capital Outlay	16,113	8,728	486,049	25,713	1,583	16,046	554,232
Fixed Capital Outlay	-	(51,655,639)	(288,560)	-	-	-	(51,944,199)
Interagency Expenditures (Cooperative Funding)	-	(31,778,687)	-	-	-	-	(31,778,687)
Debt Services	(38,366)	(26,124)	(6,554)	(37,421)	(2,924)	(30,193)	(141,582)
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 445,076	\$ (83,387,368)	\$ (213,662)	\$ 337,923	\$ 41,034	\$ 99,979	\$ (82,677,018)

IV. Program and Activity Allocations

1.0 Water Resources Planning and Monitoring

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

District Description

This program includes all water management planning, including water supply planning, development of MFLs, and other water resources planning; research, data collection, analysis, and monitoring; and technical assistance to local governments. This program is also responsible for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative activities, certain human resource activities, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

The Division of Water Supply Planning and Assessment was created as a part of the District’s reorganization to provide a focused approach to improving the District’s water supply planning process. The District currently has three regional water supply planning regions, which collectively encompass the entire District. The three regional water supply planning regions are shown on Figure 7 and listed below:

- Region 1 — North Florida Regional Water Supply Partnership (NFRWSP)
- Region 2 — Central Springs / East Coast (CSEC)
- Region 3 — Central Florida Water Initiative (CFWI)

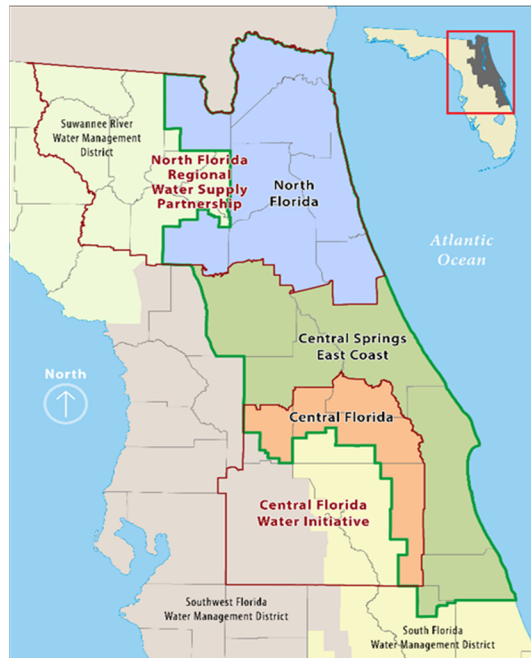


Figure 7 – District Water Supply Planning Regions

IV. Program and Activity Allocations

The District, South Florida, and Southwest Florida water management districts, DEP, water utilities, and other stakeholders completed the 2020 CFWI Regional Water Supply Plan. Since the joint approval of the NFRWSP in January 2017, the District has continued its collaborative efforts with the Suwannee River Water Management District (SRWMD), DEP, water utilities, and other stakeholders to implement projects identified in the plan and will use the North Florida-Southeast Georgia Groundwater Flow Model version 1.1 to assess any potential environmental constraints in north Florida.

The 2023 MFL Priority List was submitted to DEP in October 2023 and, upon approval, will be incorporated into the District's Consolidated Annual Report by March 1, 2024. The District will be working on 13 MFLs over the next three years. In 2024, the District will be working on Sylvan Lake, the Little Wekiva River at Spring Landing Boulevard, the Wekiva River at State Road (SR) 46, Wekiwa Springs, Rock Springs, Johns Lake, Lake Prevatt, and Apshawa Lake South. In 2025, the District will be working on Crystal Lake and Lake Weir. In 2026, the District will be working on Lake Apopka, Lake Griffin, and the Burrell Basin lakes.

In the area of data collection, the District continues to maintain a permanent districtwide monitoring network that supports its core missions, while also conducting short-term monitoring in response to project needs. The monitoring network and associated budget are evaluated each year to look for greater efficiencies and to determine if project-based monitoring should be concluded or modified. An example of modified monitoring is an increase in the frequency of sample collection in water bodies prone to harmful algal blooms (HAB), in support of DEP's bloom assessment efforts. Changes to the groundwater monitoring network are minimal and are designed to fill in the remaining gaps in the aquifer network or repair failing wells.

IV. Program and Activity Allocations

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAM BY EXPENDITURE CATEGORY**

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

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 10,335,825	\$10,594,236	\$12,119,392	\$14,984,382	\$15,135,757	\$ 151,375	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,703,410	2,722,542	3,284,493	4,819,444	4,993,558	174,114	3.6%
Operating Expenses	1,187,823	1,096,881	1,227,468	1,409,268	1,551,108	141,840	10.1%
Operating Capital Outlay	398,034	439,946	342,338	466,219	482,332	16,113	3.5%
Fixed Capital Outlay	10,627	9,164	14,616	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	63,190	24,824	(38,366)	-60.7%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 14,635,719	\$14,862,769	\$16,988,307	\$21,742,503	\$22,187,579	\$ 445,076	2.0%

SOURCE OF FUNDS

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 14,962,014	\$ -	\$ -	\$ -	\$ 92,361	\$ 81,382	\$15,135,757
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,892,609	-	-	56,626	43,724	599	4,993,558
Operating Expenses	1,428,308	-	-	95,000	24,800	3,000	1,551,108
Operating Capital Outlay	482,332	-	-	-	-	-	482,332
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	24,824	-	-	-	-	-	24,824
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 21,790,087	\$ -	\$ -	\$ 151,626	\$ 160,885	\$ 84,981	\$22,187,579

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	133.72	\$10,633,627	\$ 15,135,757	\$ -	\$15,135,757
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,862,609	2,130,949	4,993,558
Operating Expenses	-	-	1,428,308	122,800	1,551,108
Operating Capital Outlay	-	-	482,332	-	482,332
Fixed Capital Outlay	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-
Debt	-	-	-	24,824	24,824
Reserves — Emergency Response	-	-	-	-	-
TOTAL			\$ 19,909,006	\$ 2,278,573	\$22,187,579

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	130.33	134.43	135.45	133.62	133.72	0.10	0.1%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.20	1.23	1.27	1.27	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	131.53	135.63	136.68	134.89	134.99	0.10	0.1%

IV. Program and Activity Allocations

St. Johns River Water Management District

REDUCTIONS — NEW ISSUES

1.0 Water Resources Planning and Monitoring
Fiscal Year 2024–25

PRELIMINARY BUDGET — Fiscal Year 2024–25

FY 2023–24 Adopted Budget		134.89	\$21,742,503		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				366,728	
1	Southern District Density Dependent Model (S3DM) — Resiliency	140,000			Adjustment based on project schedule
2	Mapping Services and Aerial Photos	97,000			Fiscal year work plan fluctuates based upon mapping schedule
3	Oracle Enterprise Content Management System Developer Upgrade	58,228			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
4	Water Conservation Best Management Practices Investigations	50,000			Adjustment made based on program needs
5	Training Services	20,000			Groundwater training for modeling staff anticipated completion in FY 2023–24
6	Materials Test	1,500			Adjustment made based on historical spend and projected needs
Operating Expenses				15,806	
1	Computer Hardware Under \$5,000	6,840			Allocated across programs; overall budget decreased by \$26,012
2	Safety Supplies	5,000			Adjustment made based on historical spend and projected needs
3	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	2,475			Adjustment made based on historical spend and projected needs
4	Telephone and Communications	810			Allocated across programs based upon need; total budget remains the same
5	Cellular Telephones and Accessories	562			Allocated across programs based upon need; total budget remains the same
6	Training — No Travel	59			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Computer Software	38			Allocated across programs based upon need; overall budget stayed the same
8	Out of State Travel / Training	21			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Rewards, Recognition, Prizes, and Awards	1			Cross-charging variance
Operating Capital Outlay				4,518	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	4,518			Adjustment made based on historical spend and projected needs
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				38,366	
1	Debt Service Principal — Software Subscription	35,623			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
2	Debt Service Interest — Software Subscription	2,743			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
Reserves				-	
TOTAL REDUCTIONS		-	-	425,418	

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.10	151,375	
1	Cross-charging Redirections	3,019	0.10		Redirection of FTEs based on planned work
2	Group Insurance	148,356			Anticipated rate increase in Group Insurance
Other Personal Services					-
Contracted Services					540,842
1	Court Reporter and Transcription Services	147			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	259			Allocated across programs based upon need; total budget stayed the same
3	Water Well Construction Services	10,000			Fiscal year work plan fluctuates based upon proper classification between contracted services and cooperative funding.
4	Software Maintenance Services	16,611			Allocated across programs based upon need; overall budget increased by \$52,458
5	Computer Technology Services	83,817			Allocated across programs based upon need; overall budget increased by \$344,529
6	Consultant Services	92,427			Allocated across programs based upon need; overall budget increased by \$120,974
7	Seagrass Mapping and Water Quality Collection	93,000			Adjusted based on annual work plan needs
8	Data Collection and Analysis Services	244,581			Adjustment made based upon work plan needs
Operating Expenses					157,646
1	Printing and Reproduction Services	2			Allocated across programs based upon need; overall budget stayed the same
2	Office Furniture / Equipment Under \$5,000	4			Allocated across programs based upon need; overall budget increased by \$11,000
3	Meeting Resources	4			Cross-charging variance. Overall budget decreased by \$200
4	In-State Training and Related Travel	30			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Advertising	35			Allocated across programs based on need; overall budget stayed the same
6	Recording and Court Costs	165			Allocated across program based upon need; overall budget stayed the same
7	Memberships, Professional Certifications, and Licenses	403			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Uniforms	498			Adjustment made based on historical spend and projected needs
9	Books and Technical Materials	891			Allocated across programs based upon need; overall budget increased by \$1,450
10	Travel — District Business	3,499			Allocated across programs based upon need; overall budget increased by \$9,995
11	Field, Facility, and Fleet — Tools Under \$5,000	5,136			Adjustment made based on historical spend and projected needs
12	Laboratory Supplies	26,475			Adjustment made based on historical spend and projected needs
13	Insurance and Bonds	43,580			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
14	Repair and Maintenance of Equipment	76,924			Allocated across programs based upon need; overall budget increased by \$237,950
Operating Capital Outlay					20,631
1	Office Furniture / Equipment Over \$5,000	10,001			Allocated across programs; overall budget increased by \$44,500
2	Computer Hardware Over \$5,000	10,630			Allocated across programs; overall budget increased by \$49,050
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt Services					-
Reserves					-
TOTAL NEW ISSUES			0.10	870,494	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2024–25			134.99	\$22,187,579	

IV. Program and Activity Allocations

Trends and Changes

This program has annual variations based on water supply planning, monitoring needs, and the MFLs priority list. During the three-year comparison period, from FY 2020–21 through FY 2022–23, there are noticeable changes in Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase of 10.5 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs, commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increases under Contracted Services were mainly due to increases in Scientific Research and Analysis (\$543,709) and Water Well Construction Services (\$225,510), which were partially offset by a decrease in Consultant Services (\$212,283).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$14,984,382 compared to the actual unaudited expenditures in FY 2022–23 of \$12,119,392 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show a 46.7 percent increase primarily due to an increase in CFWI Water Well Construction Services (\$1,584,690), which is partially offset with a decrease in Scientific Research and Analysis (\$514,241) as the Biosolids Assessment/Discharge Measurements to Support Basin Managements Action Plans state funded project progresses towards completion. Operating Expenses show an increase of 14.8 percent between FY 2022–23 and FY 2023–24 mainly due to increases as a result of economic impacts from rising costs. Specific increases are in Field, Facility, and Fleet — Tools Under \$5,000 (\$99,349), Repair and Maintenance of Equipment (\$31,954), Travel — District Business (\$25,404), Postage and/or Courier Service (24,898), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$17,607), and Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000), which were partially offset by decreases in Computer Software (\$25,781) and Laboratory Supplies (\$20,924). Operating Capital Outlay had an increase of 36.2 percent, or \$123,881, mainly due to an increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (105,454). Finally, Debt Services had an increase of 100 percent to comply with GASB 96 requirements for SBITAs.

Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2024–25 Preliminary Budget has a 2 percent, or \$445,076 increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1 percent, or \$151,375, due to a projected increase in Group Insurance, as well as internal redirections of 0.1 FTEs from program 6.0.

IV. Program and Activity Allocations

- Contracted Services will increase by 3.6 percent, or \$174,114, due to projected increases in Court Reporter and Transcription Services (\$147), Legal Services / Attorney's Fees (\$259), Water Well Construction Services (\$10,000), Software Maintenance Services (\$16,611), Computer Technology Services (\$83,817), Consultant Services (\$92,427), Seagrass Mapping and Water Quality Collection (\$93,000), and Data Collection and Analysis Services (\$244,581), which are offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$140,000), Mapping Services and Aerial Photos (\$97,000), Oracle Enterprise Content Management System Developer Upgrade (\$58,228), Water Conservation Best Management Practices Investigations (\$50,000), Training Services (\$20,000), and Materials Test (\$1,500).
- Operating Expenses will increase by 10.1 percent, or \$141,840, due to projected increases in Printing and Reproduction Services (\$2), Office Furniture / Equipment Under \$5,000 (\$4), Meeting Resources (\$4), In-State Training and Related Travel (\$30), Advertising (\$35), Recording and Court Costs (\$165), Memberships, Professional Certifications, and Licenses (\$403), Uniforms (\$498), Books and Technical Materials (\$891), Travel — District Business (\$3,499), Field, Facility, and Fleet — Tools Under \$5,000 (\$5,136), Laboratory Supplies (\$26,475), Insurance and Bonds (\$43,580), and Repair and Maintenance of Equipment (\$76,924), which are offset by decreases in Computer Hardware Under \$5,000 (\$6,840), Safety Supplies (\$5,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,475), Telephone and Communications (\$810), Cellular Telephones and Accessories (\$562), Training — No Travel (\$59), Computer Software (\$38), and Out of State Travel / Training (\$21).
- Operating Capital Outlay will increase by 3.5 percent, or \$16,113, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$10,001) and Computer Hardware Over \$5,000 (\$10,630), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$4,518).
- Debt Services will decrease by 60.7 percent, or \$38,366, due to projected decreases in Debt Service Principal — Software Subscription (\$35,623) and Debt Service Interest — Software Subscription (\$2,743).

Major Budget Items

Major budget items by major budget category for this program include the following:

- Salaries and Benefits – \$15,135,757 for 133.72 FTEs
 - 1.1.1 Water Supply Planning (33.57 FTEs)
 - 1.1.2 Minimum Flows and Levels (9.60 FTEs)
 - 1.2 Research, Data Collection, Analysis and Monitoring (75.05 FTEs)
 - 1.3 Technical Assistance (5.50 FTEs)
 - 1.4 Other Water Resources Planning and Monitoring Activities (3.09 FTEs)
 - 1.5 Technology and Information Services (6.91 FTEs)
- Contracted Services
 - Water Well Construction Services (\$1,920,000)
 - Data Collection and Analysis Services (\$1,578,794)
 - Consultant Services (\$467,865)

IV. Program and Activity Allocations

- Computer Technology Services (\$357,975)
- Software Maintenance Services (\$305,433)
- Seagrass Mapping and Water Quality Collection (\$120,000)
- Southern District Density Dependent Model (S3DM) — Resiliency (\$90,000)
- Scientific Research and Analysis (\$57,250)
- North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
- Geographic Information System Analytical Services (\$15,000)
- Mapping Services and Aerial Photos (\$13,000)
- Materials Test (\$8,500)
- Legal Services / Attorney's Fees (\$6,212)
- Court Reporter and Transcription Services (\$3,529)
- Operating Expenses
 - Repair and Maintenance of Equipment (\$332,428)
 - Laboratory Supplies (\$325,500)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$178,025)
 - Insurance and Bonds (\$127,309)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$107,900)
 - Postage and / or Courier Service (\$80,000)
 - Telephone and Communications (\$74,071)
 - Computer Hardware Under \$5,000 (\$71,352)
 - Travel — District Business (\$53,852)
 - Cellular Telephones and Accessories (\$51,389)
 - In-State Training and Related Travel (\$29,328)
 - Safety Supplies (\$17,925)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
 - Books and Technical Materials (\$16,753)
 - Training — No Travel (\$15,098)
 - Office Support Supplies (\$9,239)
 - Uniforms (\$8,865)
 - Educational Reimbursements (\$8,064)
 - Recording and Court Costs (\$6,953)
 - Memberships, Professional Certifications, and Licenses (\$6,754)
 - Office Furniture / Equipment Under \$5,000 (\$3,621)
 - Computer Software (\$3,456)
 - Out of State Travel / Training (\$1,968)
 - Rental of Other Equipment (\$1,000)
 - Rewards, Recognition, Prizes, and Awards (\$915)
 - Advertising (\$847)
 - Meeting Resources (\$585)
 - Subscriptions (\$505)
 - Educational Supplies (\$350)
 - Printing and Reproduction Services (\$56)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$276,455)
 - Office Furniture / Equipment Over \$5,000 (\$133,292)
 - Computer Hardware Over \$5,000 (\$72,585)
- Debt Services
 - Debt Service Principal — Software Subscription (\$21,550)
 - Debt Service Interest — Software Subscription (\$3,274)

IV. Program and Activity Allocations

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

District Description

This activity includes local and regional water management and water supply planning, MFLs, abandoned artesian well plugging, and other long-term water resource planning efforts. The District Water Management Plans developed pursuant to section 373.036, F.S. are the districtwide planning documents, which encompass other levels of water management planning.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

1.1 District Water Management Planning

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 3,465,247	\$ 3,828,571	\$ 4,620,736	\$ 5,708,107	\$ 5,760,563	\$ 52,456	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	542,283	361,645	361,062	663,000	732,500	69,500	10.5%
Operating Expenses	13,401	22,467	31,806	29,292	29,292	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 4,020,931	\$ 4,212,683	\$ 5,013,604	\$ 6,400,399	\$ 6,522,355	\$ 121,956	1.9%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,522,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,522,355

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,760,563	\$ -	\$ 5,760,563
Other Personal Services	-	-	-
Contracted Services	642,500	90,000	732,500
Operating Expenses	29,292	-	29,292
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 6,432,555	\$ 90,000	\$ 6,522,355

IV. Program and Activity Allocations

Trends and Changes

See subactivities 1.1.1, 1.1.2, and 1.1.3 below for the descriptions, trends and changes, budget variances, and major budget items.

IV. Program and Activity 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, F.S., and regional water supply plans developed pursuant to section 373.036(1), F.S.

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 373.036(1), F.S.

To address local concerns, improve planning efficiency, and reduce costs, the District has developed three water supply planning regions to cover the District. These planning areas consist of the Central Florida Water Initiative (CFWI), the North Florida Regional Water Supply Planning Partnership (NFRWSP), and the Central Springs / East Coast planning area (CSEC).

The District currently has three regional water supply planning regions, which collectively encompass the entire District. In November 2020, the District, South Florida, and Southwest Florida water management districts approved the completed 2020 CFWI Regional Water Supply Plan. Since the joint approval of the NFRWSP in January 2017, the District has continued its collaborative efforts with SRWMD, DEP, water utilities, and other stakeholders to implement projects identified in the plan and will use the North Florida-Southeast Georgia Groundwater Flow Model version 1.1 to conduct an assessment of any potential environmental constraints in north Florida.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

1.1.1 Water Supply Planning

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 2,472,025	\$ 2,956,782	\$ 3,538,335	\$ 4,546,448	\$ 4,587,716	\$ 41,268	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	123,054	68,215	166,950	300,000	357,500	57,500	19.2%
Operating Expenses	6,400	18,329	27,794	28,592	28,592	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,601,479	\$ 3,043,326	\$ 3,733,079	\$ 4,875,040	\$ 4,973,808	\$ 98,768	2.0%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,973,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,587,716	\$ -	\$ 4,587,716
Other Personal Services	-	-	-
Contracted Services	267,500	90,000	357,500
Operating Expenses	28,592	-	28,592
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,883,808	\$ 90,000	\$ 4,973,808

Trends and Changes

During the three-year comparison period, from FY 2020–21 through FY 2022–23, the subactivity showed an overall increase of 43.5 percent. This was due to increases in Salaries and Benefits, Contracted Services, and Operating Expenses. The increase of 43.1 percent in Salaries and Benefits was due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of \$43,896 in Contracted Services was due to an increase in Southern District Density Dependent Model (S3DM) — Resiliency (\$50,700), which was partially offset by decreases in Central Springs East Coast Groundwater Model (\$3,804) and Legal Services / Attorney’s Fees (\$3,000). The increase of \$21,394 in Operating Expenses was mainly due to increases in Uniforms (\$1,903), Travel — District Business (\$2,093), Moving Expenses (\$2,148), Out of State Travel / Training (\$3,763), In-State Training and Related Travel (\$3,801), and Educational Reimbursements (\$7,118).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$4,546,448 compared to the actual unaudited expenditures in FY 2022–23 of \$3,538,335 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. The increase of 79.7 percent in Contracted Services between FY 2022–23 and FY 2023–24 is primarily due to the project progression of the Southern District Density Dependent Model (S3DM) — Resiliency (\$179,300) and an increase in NFSEG v2.0 Support (\$50,000), which were partially offset by a decrease in Central Springs East Coast Groundwater Model (\$116,250).

IV. Program and Activity Allocations

Budget Variances

The subactivity budget for Water Supply Planning in the FY 2024–25 Preliminary Budget has a 2 percent, or \$98,768 increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$41,268, due to a projected increase in Group Insurance.
- Contracted Services will increase by 19.2 percent, or \$57,500, due to projected increases in Consultant Services (\$30,000) and Data Collection and Analysis Services (\$187,500), which are offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$140,000) and Training Services (\$20,000).

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$4,587,716)
- Contracted Services
 - Data Collection and Analysis Services (\$187,500)
 - Southern District Density Dependent Model (S3DM) — Resiliency (\$90,000)
 - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
 - Consultant Services (\$30,000)
- Operating Expenses
 - In-State Training and Related Travel (\$11,365)
 - Travel — District Business (\$8,550)
 - Memberships, Professional Certifications, and Licenses (\$3,402)
 - Office Support Supplies (\$1,650)
 - Rewards, Recognition, Prizes, and Awards (\$800)
 - Uniforms (\$750)
 - Safety Supplies (\$575)
 - Subscriptions (\$500)
 - Office Furniture / Equipment Under \$5,000 (\$400)
 - Educational Supplies (\$350)
 - Training — No Travel (\$250)

IV. Program and Activity Allocations

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

District Description

This subactivity includes the establishment of minimum surface and groundwater levels and surface water flow conditions required to protect water resources from significant harm, as determined by the District Governing Board. Projects undertaken by the District for MFL prevention and recovery strategies are funded under subactivity 2.2.1.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

1.1.2 Minimum Flows and Levels

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 992,958	\$ 869,827	\$ 1,075,863	\$ 1,161,659	\$ 1,172,847	\$ 11,188	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	346,404	226,430	145,967	263,000	275,000	12,000	4.6%
Operating Expenses	7,001	4,138	4,012	700	700	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,346,363	\$ 1,100,395	\$ 1,225,842	\$ 1,425,359	\$ 1,448,547	\$ 23,188	1.6%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,448,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,448,547

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 1,172,847	\$ -	\$ 1,172,847
Other Personal Services	-	-	-
Contracted Services	275,000	-	275,000
Operating Expenses	700	-	700
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,448,547	\$ -	\$ 1,448,547

Trends and Changes

The 2023 MFL Priority List was submitted to DEP on October 13, 2023, and upon approval, will be incorporated into the District’s Consolidated Annual Report by March 1, 2024. The District will be working on 13 MFLs over the next three years. In 2024, the District will be working on Sylvan Lake, the Little Wekiva River at Spring Landing Boulevard, the Wekiva River at State Road (SR) 46, Wekiwa Springs, Rock Springs,

IV. Program and Activity Allocations

Johns Lake, Lake Prevatt, and Apshawa Lake South. In 2025, the District will be working on Crystal Lake and Lake Weir. In 2026, the District will be working on Lake Apopka, Lake Griffin, and the Burrell Basin lakes.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, expenditures within the subactivity were in an overall downward trajectory. The largest variance was in Contracted Services. Contracted Services decreased by \$200,437, primarily due to a decrease in Consultant Services (\$202,293), which was partially offset by an increase in East-Central Florida Transient Expanded Model (\$3,800).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, Contracted Services increased by 80.2 percent, primarily due to an increase in Consultant Services (\$70,833).

Budget Variances

The subactivity budget for Minimum Flows and Levels in the FY 2024–25 Preliminary Budget has a 1.6 percent, or \$23,188 increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1 percent, or \$11,188, due to a projected increase to Group Insurance.
- Contracted Services will increase by 4.6 percent, or \$12,000, due to a projected increase in Consultant Services (\$62,000), which is offset by a decrease in Water Conservation Best Management Practices Investigations (\$50,000).

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$1,172,847)
- Contracted Services
 - Consultant Services (\$275,000)
- Operating Expenses
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)

IV. Program and Activity Allocations

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

District Description

This subactivity has been exclusively used to budget expenses for groundwater resource planning-related assessments and studies.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 264	\$ 1,962	\$ 6,538	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	72,825	67,000	48,145	100,000	100,000	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 73,089	\$ 68,962	\$ 54,683	\$ 100,000	\$ 100,000	\$ -	-

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

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

Trends and Changes

Projects and expenditures in this subactivity are mostly Consultant Services that are need driven. During the comparison period, from FY 2020–21 through FY 2022–23, the variances in expenditures under Salaries and Benefits were due to the fact the subactivity largely stopped charging FTE-related expenses in FY 2018–19 other than small expenses for contract administrations. The changes to Contracted Services during the same period were due to normal yearly fluctuations. The District will continue to

IV. Program and Activity Allocations

provide limited groundwater modeling and support services through contractual services under this subactivity.

Budget Variances

The activity budget for Other Water Resources Planning in the FY 2024–25 Preliminary Budget has no change compared to the FY 2023–24 Adopted Budget.

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Contracted Services
 - Consultant Services (\$100,000)

IV. Program and Activity Allocations

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

District Description

This activity encompasses monitoring network construction and maintenance, data collection and quality assurance, and data evaluation, in support of the District’s regulatory and scientific programs, water management planning and restoration, and preservation efforts. Types of data collected include hydrologic, hydrogeologic, water quality, water quantity, and biological. The District provides field data collection, in-house laboratory analyses, and quality assurance for all data types and conducts hydrogeologic investigations.

The District collaborates with other agencies to ensure cost effectiveness. Monitoring networks are designed, reviewed, and refined to ensure that monitoring efforts are focused on agency priorities. All data is managed to ensure high quality and ease of access for staff, other agencies, and public uses.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

1.2 Research, Data Collection, Analysis, and Monitoring

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 5,458,029	\$ 5,418,323	\$ 5,863,717	\$ 7,253,208	\$ 7,333,830	\$ 80,622	1.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,823,937	2,003,234	2,554,980	3,739,348	3,816,754	77,406	2.1%
Operating Expenses	755,948	757,626	840,041	1,016,394	1,122,370	105,976	10.4%
Operating Capital Outlay	355,108	427,412	260,531	380,973	376,455	(4,518)	-1.2%
Fixed Capital Outlay	10,627	9,164	14,616	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 8,403,649	\$ 8,615,759	\$9,506,885	\$12,389,923	\$ 12,649,409	\$ 259,486	2.1%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$12,261,142	\$ -	\$ -	\$ 143,000	\$ 160,885	\$ 84,382	\$12,649,409

OPERATING AND NON-OPERATING Fiscal Year 2024–25

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 7,333,830	\$ -	\$ 7,333,830
Other Personal Services	-	-	-
Contracted Services	1,785,030	2,031,724	3,816,754
Operating Expenses	999,570	122,800	1,122,370
Operating Capital Outlay	376,455	-	376,455
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,494,885	\$ 2,154,524	\$12,649,409

IV. Program and Activity Allocations

Trends and Changes

The District continues to maintain a permanent districtwide monitoring network that supports its core missions, while also conducting short-term monitoring in response to project needs. The monitoring network and associated budget are evaluated each year to look for greater efficiencies and to determine if project-based monitoring should be concluded or modified. An example of modified monitoring is an increase in the frequency of sample collection in water bodies prone to HAB, in support of DEP’s bloom assessment efforts. Changes to the groundwater monitoring network are minimal and are designed to fill in the remaining gaps in the aquifer network or repair failing wells.

Over the three-year comparison period, from FY 2020–21 through FY 2022–23, the expenditures under Contracted Services show a \$731,043 increase mainly due to increases in Water Well Construction Services (\$225,510) and Scientific Research and Analysis (\$545,653), which are partially offset by decreases in Software Maintenance Services (\$34,435) and Data Collection and Analysis Services (\$16,513).

Additionally, Salaries and Benefits in the FY 2023–24 Adopted Budget were \$7,253,208 compared to the actual unaudited expenditures in FY 2022–23 of \$5,836,717 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show a 46.4 percent, or \$1,184,368, increase primarily due to an increase in Water Well Construction Services (\$1,584,690), which was partially offset by a decrease in Scientific Research and Analysis (\$564,241). Operating Expenses show a 21 percent, or \$176,353 increase primarily due to increases in Repair and Maintenance of Equipment (\$35,243) and Field, Facility, and Fleet — Tools Under \$5,000 (\$99,349), while the increase of \$120,442 in Operating Capital Outlay is mainly due to an increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$105,454).

Budget Variances

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2024–25 Preliminary Budget has a 2.1 percent, or \$259,486 increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.1 percent, or \$80,622, due to a projected increase in Group Insurance.
- Contracted Services will increase by 2.1 percent, or \$77,406, due to projected increases in Software Maintenance Services (\$7,666), Computer Technology Services (\$8,159), Water Well Construction Services (\$10,000), Data Collection and Analysis Services (\$57,081), and Seagrass Mapping and Water Quality Collection (\$93,000), which are offset by decreases in Mapping Services and Aerial Photos (\$97,000) and Materials Test (\$1,500).
- Operating Expenses will increase by 10.4 percent, or \$105,976, due to projected increases in Uniforms (\$500), Books and Technical Materials (\$700), Travel — District Business (\$3,500), Field, Facility, and Fleet — Tools Under \$5,000

IV. Program and Activity Allocations

(\$5,136), Laboratory Supplies (\$26,475), and Repair and Maintenance of Equipment (\$77,140), which are offset by decreases in Safety Supplies (\$5,000) and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,475).

- Operating Capital Outlay will decrease by 1.2 percent, or \$4,518, due to a projected decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$4,518).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$7,333,830)
- Contracted Services
 - Water Well Construction Services (\$1,920,000)
 - Data Collection and Analysis Services (\$1,391,294)
 - Software Maintenance Services (\$169,662)
 - Seagrass Mapping and Water Quality Collection (\$120,000)
 - Computer Technology Services (\$113,048)
 - Scientific Research and Analysis (\$57,250)
 - Geographic Information System Analytical Services (\$15,000)
 - Mapping Services and Aerial Photos (\$13,000)
 - Consultant Services (\$9,000)
 - Materials Test (\$8,500)
- Operating Expenses
 - Laboratory Supplies (\$325,500)
 - Repair and Maintenance of Equipment (\$295,750)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$178,025)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$107,200)
 - Postage and / or Courier Service (\$80,000)
 - Travel — District Business (\$40,100)
 - Safety Supplies (\$17,350)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
 - Books and Technical Materials (\$14,600)
 - In-State Training and Related Travel (\$14,485)
 - Training — No Travel (\$8,075)
 - Uniforms (\$8,000)
 - Office Support Supplies (\$6,500)
 - Office Furniture / Equipment Under \$5,000 (\$3,000)
 - Recording and Court Costs (\$3,000)

IV. Program and Activity Allocations

- Memberships, Professional Certifications, and Licenses (\$2,285)
- Rental of Other Equipment (\$1,000)
- Meeting Resources (\$500)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$276,455)
 - Office Furniture / Equipment Over \$5,000 (\$100,000)

IV. Program and Activity Allocations

1.3 Technical Assistance — Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, development of regional impacts (DRIs) siting, and Coastal Zone Management efforts.

District Description

This activity includes the provision of technical assistance, support, and policy information on water resources to state agencies, local governments, regional organizations, civic and citizen groups, and other stakeholders. This includes providing technical support on local government comprehensive plan amendments, sector plans, water supply facilities work plans, and development of DRIs to the State Clearinghouse.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted- Preliminary)	Difference in % (Adopted- Preliminary)
Salaries and Benefits	\$ 509,059	\$ 451,628	\$ 570,879	\$ 625,056	\$ 629,052	\$ 3,996	0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	1,533	1,400	492	3,033	3,408	375	12.4%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 510,592	\$ 453,028	\$ 571,371	\$ 628,089	\$ 632,460	\$ 4,371	0.7%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 632,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 632,460

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 629,052	\$ -	\$ 629,052
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	3,408	-	3,408
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 632,460	\$ -	\$ 632,460

Trends and Changes

This activity provides technical assistance and seeks to form stronger partnerships with its 118 local governments and various stakeholders. Approval of the CFWI RWSP triggered statutory requirements for certain local governments to update their Water Supply Facilities Work Plans. Similar requirements have been triggered upon District

IV. Program and Activity Allocations

approval of the NFRWSP during the January 2017 combined Board meeting with SRWMD. The NFRWSP was recently updated in 2023. Land development activities in general have increased, which results in more reviews of comprehensive and sector plans. The District will continue to build and maintain its relationships with local governments, water supply utilities, and other key target audiences.

Over the three-year comparison period, from FY 2020–21 to FY 2022–23, the activity's expenditures show a 67.9 percent reduction in Operating Expenses mainly due to a decrease in In-State Training and Related Travel.

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$625,056 compared to the actual unaudited expenditures in FY 2022–23 of \$570,879 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Operating Expenses have a noticeable increase of \$2,541 primarily due to an increase in Travel — District Business (\$2,301).

Budget Variances

The activity budget for Technical Assistance in the FY 2024–25 Preliminary Budget has a 0.7 percent, or \$4,371, increase compared to the FY 2023–24 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 0.6 percent, or \$3,996, due to a projected increase in Group Insurance.
- Operating Expenses will increase by 12.4 percent, or \$375, due to a projected increase in Memberships, Professional Certifications, and Licenses (\$375).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$629,052)
- Operating Expenses
 - Travel — District Business (\$2,333)
 - In-State Training and Related Travel (\$500)
 - Memberships, Professional Certifications, and Licenses (\$375)
 - Office Support Supplies (\$200)

IV. Program and Activity Allocations

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

District Description

This activity accounts for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, insurance and bonds, human resources, and telecommunications-related expenses cross-charged to all activities and subactivities under Program 1.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 210,817	\$ 210,668	\$ 306,210	\$ 492,287	\$ 507,802	\$ 15,515	3.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	40,968	58,777	15,699	28,768	29,969	1,201	4.2%
Operating Expenses	212,893	210,697	229,260	244,178	283,995	39,817	16.3%
Operating Capital Outlay	2,634	60	30,671	31,909	66,238	34,329	107.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 467,312	\$ 480,202	\$ 581,840	\$ 797,142	\$ 888,004	\$ 90,862	11.4%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 888,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 888,004

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 507,802	\$ -	\$ 507,802
Other Personal Services	-	-	-
Contracted Services	29,969	-	29,969
Operating Expenses	283,995	-	283,995
Operating Capital Outlay	66,238	-	66,238
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 888,004	\$ -	\$ 888,004

Trends and Changes

See subactivity 6.1.8 for trends and changes as all items in this activity are a result of cross-charging.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Other Water Resources Planning and Monitoring Activities in the FY 2024–25 Preliminary Budget has a 11.4 percent, or \$90,862, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.2 percent, or \$15,515, due to a projected increase in Group Insurance.
- Contracted Services will increase by 4.2 percent, or \$1,201, due to projected increases in Court Reporter and Transcription Services (\$147), Legal Services / Attorney's Fees (\$259), and Consultant Services (\$805), which are offset by a decrease in Computer Technology Services (\$10).
- Operating Expenses will increase by 16.3 percent, or \$39,817, due to projected increases in Printing and Reproduction Services (\$2), Meeting Resources (\$4), Office Furniture / Equipment Under \$5,000 (\$6), Office Support Supplies (\$8), Training — No Travel (\$12), Travel — District Business (\$24), Memberships, Professional Certifications, and Licenses (\$28), Advertising (\$35), In-State Training and Related Travel (\$49), Recording and Court Costs (\$165), Books and Technical Materials (\$191), Repair and Maintenance of Equipment (\$604), and Insurance and Bonds (\$43,580), which are offset by decreases in Computer Hardware Under \$5,000 (\$3,519), Telephone and Communications (\$810), and Cellular Telephones and Accessories (\$562).
- Operating Capital Outlay will increase by 107.6 percent, or \$34,329, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$10,001) and Computer Hardware Over \$5,000 (\$24,328).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$507,802)
- Contracted Services
 - Consultant Services (\$19,306)
 - Legal Services / Attorney's Fees (\$6,212)
 - Court Reporter and Transcription Services (\$3,529)
 - Computer Technology Services (\$922)
- Operating Expenses
 - Insurance and Bonds (\$127,309)
 - Telephone and Communications (\$74,071)
 - Cellular Telephones and Accessories (\$51,389)
 - Repair and Maintenance of Equipment (\$10,736)
 - Educational Reimbursements (\$8,064)
 - Recording and Court Costs (\$3,953)
 - Computer Hardware Under \$5,000 (\$2,304)
 - Books and Technical Materials (\$2,153)
 - In-State Training and Related Travel (\$1,169)
 - Advertising (\$847)
 - Memberships, Professional Certifications, and Licenses (\$692)
 - Travel — District Business (\$565)
 - Training — No Travel (\$293)

IV. Program and Activity Allocations

- Office Support Supplies (\$198)
- Office Furniture / Equipment Under \$5,000 (\$106)
- Meeting Resources (\$85)
- Printing and Reproduction Services (\$56)
- Subscriptions (\$5)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$33,292)
 - Computer Hardware Over \$5,000 (\$32,946)

IV. Program and Activity Allocations

1.5 Technology and Information Services — This activity includes computer hardware and software, data lines, computer support and maintenance, information technology 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 all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities and subactivities under Program 1.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

1.5 Technology and Information Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 692,673	\$ 685,046	\$ 784,850	\$ 905,724	\$ 904,510	\$ (1,214)	-0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	296,222	298,886	352,752	388,328	414,335	26,007	6.7%
Operating Expenses	204,048	104,691	125,869	116,371	112,043	(4,328)	-3.7%
Operating Capital Outlay	40,292	12,474	51,136	53,337	39,639	(13,698)	-25.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	63,190	24,824	(38,366)	-60.7%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,233,235	\$ 1,101,097	\$ 1,314,607	\$ 1,526,950	\$ 1,495,351	\$ (31,599)	-2.1%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,486,126	\$ -	\$ -	\$ 8,626	\$ -	\$ 599	\$ 1,495,351

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 904,510	\$ -	\$ 904,510
Other Personal Services	-	-	-
Contracted Services	405,110	9,225	414,335
Operating Expenses	112,043	-	112,043
Operating Capital Outlay	39,639	-	39,639
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	24,824	24,824
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,461,302	\$ 34,049	\$ 1,495,351

IV. Program and Activity Allocations

Trends and Changes

See subactivity 6.1.9 for trends and changes as all items in this activity are a result of cross-charging.

Budget Variances

The activity budget for Technology and Information Services in the FY 2024–25 Preliminary Budget has a 2.1 percent, or \$31,599 decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease of 0.1 percent, or \$1,214, in this activity.
- Contracted Services will increase by 6.7 percent, or \$26,007, due to projected increases in Software Maintenance Services (\$8,945) and Computer Technology Services (\$75,668), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$58,228) and Consultant Services (\$378).
- Operating Expenses will decrease by 3.7 percent, or \$4,328, due to projected decreases in Computer Hardware Under \$5,000 (\$3,321), Repair and Maintenance of Equipment (\$820), Training — No Travel (\$71), Computer Software (\$38), Travel — District Business (\$25), Out of State Travel / Training (\$21), In-State Training and Related Travel (\$19), and Office Support Supplies (\$8).
- Operating Capital Outlay will decrease by 25.7 percent, or \$13,698, due to a projected decrease in Computer Hardware Over \$5,000 (\$13,698).
- Debt Services will decrease by 60.7 percent, or \$38,366, due to projected decreases in Debt Service Principal — Software Subscription (\$35,623) and Debt Service Interest — Software Subscription (\$2,743).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$904,510)
- Contracted Services
 - Computer Technology Services (\$244,005)
 - Software Maintenance Services (\$135,771)
 - Consultant Services (\$34,559)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$69,048)
 - Repair and Maintenance of Equipment (\$25,942)
 - Training — No Travel (\$6,480)
 - Computer Software (\$3,456)
 - Travel — District Business (\$2,304)
 - Out of State Travel / Training (\$1,968)
 - In-State Training and Related Travel (\$1,809)
 - Office Support Supplies (\$691)
 - Rewards, Recognition, Prizes, and Awards (\$115)
 - Uniforms (\$115)
 - Office Furniture / Equipment Under \$5,000 (\$115)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$39,639)
- Debt Services
 - Debt Service Principal — Software Subscription (\$21,550)
 - Debt Service Interest — Software Subscription (\$3,274)

IV. Program and Activity Allocations

2.0 Land Acquisition, Restoration, and Public Works

This program includes the development and construction of all capital projects (except for those contained in 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

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. This program is also responsible for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative activities, certain human resource activities, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAM BY EXPENDITURE CATEGORY**

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

2.0 Land Acquisition, Restoration, and Public Works

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 9,267,815	\$ 8,365,265	\$ 9,217,682	\$ 11,599,696	\$ 11,700,511	\$ 100,815	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,096,197	3,723,266	2,568,053	4,088,032	4,024,175	(63,857)	-1.6%
Operating Expenses	374,181	298,158	731,646	370,752	398,148	27,396	7.4%
Operating Capital Outlay	31,666	8,387	97,561	63,619	72,347	8,728	13.7%
Fixed Capital Outlay	9,777,529	10,466,558	32,155,985	72,370,809	20,715,170	(51,655,639)	-71.4%
Interagency Expenditures (Cooperative Funding)	28,811,781	35,776,356	36,399,663	75,624,634	43,845,947	(31,778,687)	-42.0%
Debt	-	-	-	43,087	16,963	(26,124)	-60.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 50,359,169	\$ 58,637,990	\$ 81,170,590	\$164,160,629	\$ 80,773,261	\$ (83,387,368)	-50.8%

SOURCE OF FUNDS

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 11,700,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,700,511
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,687,942	100,930	-	5,894	229,000	409	4,024,175
Operating Expenses	398,148	-	-	-	-	-	398,148
Operating Capital Outlay	72,347	-	-	-	-	-	72,347
Fixed Capital Outlay	6,055,956	6,909,214	-	-	7,750,000	-	20,715,170
Interagency Expenditures (Cooperative Funding)	3,678,600	18,966,340	-	20,000	21,181,007	-	43,845,947
Debt	16,963	-	-	-	-	-	16,963
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 25,610,467	\$ 25,976,484	\$ -	\$ 25,894	\$ 29,160,007	\$ 409	\$ 80,773,261

IV. Program and Activity Allocations

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	90.68	\$ 8,278,190	\$ 11,700,511	\$ -	\$ 11,700,511
Other Personal Services	-	-	-	-	-
Contracted Services	0.50	20,800	1,835,747	2,188,428	4,024,175
Operating Expenses			398,148	-	398,148
Operating Capital Outlay			72,347	-	72,347
Fixed Capital Outlay			-	20,715,170	20,715,170
Interagency Expenditures (Cooperative Funding)			-	43,845,947	43,845,947
Debt			-	16,963	16,963
Reserves — Emergency Response			-	-	-
TOTAL			\$ 14,006,753	\$ 66,766,508	\$ 80,773,261

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	96.73	90.63	86.44	90.68	90.68	-	
Contingent Worker	-	-	0.50	0.50	0.50	-	
Other Personal Services	-	-	-	-	-	-	
Intern	0.44	0.44	0.46	0.50	0.50	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	97.17	91.07	87.40	91.68	91.68	-	

IV. Program and Activity Allocations

**St. Johns River Water Management District
REDUCTIONS — NEW ISSUES**

2.0 Land Acquisition, Restoration, and Public Works
Fiscal Year 2024–25

PRELIMINARY BUDGET — Fiscal Year 2024–25

FY 2023–24 Adopted Budget		91.68	164,160,629		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	4,919	
1	Cross-charging Redirections	4,919	-		Redirection of FTEs based on planned work
Other Personal Services				-	
Contracted Services				179,930	
1	Consultant Services	72,231			Allocated across programs based on need; overall budget increased by \$120,974
2	First Coast Expressway Mitigation Area Restoration / Enhancement Project	60,000			Adjustment based on project schedule
3	Oracle Enterprise Content Management System Developer Upgrade	39,699			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
4	Real-Time Flood Forecasting Resiliency Model	8,000			Adjustment based on project schedule; planned project completion in FY 2023–24
Operating Expenses				8,126	
1	Computer Hardware Under \$5,000	4,553			Allocated across programs; overall budget decreased by \$26,012
2	In-State Training and Related Travel	1,211			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Field, Facility, and Fleet — Tools Under \$5,000	1,000			Adjustment made based on historical spend and projected needs
4	Telephone and Communications	440			Allocated across programs based upon need; total budget remains the same
5	Cellular Telephones and Accessories	305			Allocated across programs based upon need; total budget remains the same
6	Office Support Supplies	304			Adjustment made based on historical spend and projected needs
7	Safety Supplies	150			Adjustment made based on historical spend and projected needs
8	Repair and Maintenance of Equipment	91			Allocated across programs based upon need; overall budget increased by \$237,950
9	Training — No Travel	38			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Computer Software	21			Allocated across programs based upon need; overall budget stayed the same
11	Out of State Travel / Training	12			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Rewards, Recognition, Prizes, and Awards	1			Cross-charging variance
Operating Capital Outlay				5,500	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	5,500			Equipment purchase related to Abandoned Artesian Well Plugging Program being purchased in FY 2023–24
Fixed Capital Outlay				53,855,639	
1	Black Creek Water Resource Development Project	50,470,000			Adjustment based on project schedule
2	Crane Creek M-1 Canal Flow Restoration	965,104			Adjustment based on project schedule
3	C-10 Water Management Area Project	500,000			Adjustment based on project schedule
4	Lake Apopka Beauclair Canal Levee	450,000			Adjustment based on project schedule
5	Taylor Creek Reservoir Improvements	414,910			Adjustment based on project schedule
6	Lake Apopka North Shore Phase 5 Levee Improvements	350,000			Adjustment based on project schedule
7	Lake Apopka Marsh Flow-Way Improvements	340,000			Adjustment based on project schedule
8	Upper Ocklawaha River Basin Emeraldal Marsh Area 3 Reconnection	265,000			Adjustment based on project schedule
9	Coastal Oaks Preserve	58,625			Adjustment based on project schedule
10	Halfmile Creek Tract	36,000			Adjustment based on project schedule
11	Fellsmere Water Management Area	6,000			Adjustment based on project schedule
Interagency Expenditures (Cooperative Funding)				48,241,302	
1	Indian River Lagoon Projects Placeholder	9,927,825			FY 2023–24 legislative appropriation
2	JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main	5,448,138			Cost-share project at or nearing completion
3	Lake Apopka Restoration Placeholder	5,020,522			FY 2023–24 legislative appropriation
4	Districtwide Cost-share Placeholder — Non Project Specific	5,000,000			Adjustment made based on available funding for new projects
5	Innovative Projects Placeholder	3,000,000			FY 2023–24 legislative appropriation
6	JEA H2.0 Purification Demonstration Facility	2,500,000			Cost-share project at or nearing completion
7	City of Mount Dora Wastewater Treatment Facility #1 Improvements	2,250,000			Cost-share project at or nearing completion

IV. Program and Activity Allocations

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
8	JEA Ozone Wetland Pilot Study	2,000,000			Cost-share project at or nearing completion
9	Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms	1,500,000			FY 2023–24 legislative appropriation
10	JEA Demand-Side Management Water Conservation Program	1,500,000			Cost-share project at or nearing completion
11	Springs Septic Tank Cost-share Placeholder — Non Project Specific	1,162,500			Project specific account now assigned
12	Phosphorus Remediation in the Ocklawaha Prairie Restoration Area	1,100,000			FY 2023–24 legislative appropriation
13	Water Quality Improvements Placeholder	1,000,000			FY 2023–24 legislative appropriation
14	C-1 Canal Baseflow Nutrient Reduction Demonstration Project	995,000			Adjustment based on project schedule
15	Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	850,000			Adjustment based on project schedule
16	City of Ocala Lower Floridan Aquifer Conversion	750,000			Cost-share project at or nearing completion
17	City of Palm Coast London Waterway Expansion	678,375			Cost-share project at or nearing completion
18	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	637,500			Adjustment based on project schedule
19	City of DeLand Reclaimed Water Main Extension — Phase 5	567,093			Cost-share project at or nearing completion
20	Town of Callahan Force Main Extension to Fairgrounds	375,000			Cost-share project at or nearing completion
21	City of Bunnell Wastewater Treatment Facility Improvements	375,000			Cost-share project at or nearing completion
22	City of Orange City for Volusia Blue Spring Septic-to-Sewer Program	335,250			Cost-share project at or nearing completion
23	City of Neptune Beach Wastewater Treatment Facility Process Upgrade	328,125			Cost-share project at or nearing completion
24	Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific	318,906			Adjustment made based on anticipated funding
25	Brevard County Grand Canal Muck Removal Phase 4	241,332			Cost-share project at or nearing completion
26	Lake Apopka Newton Park Dredging Project	200,000			Adjustment based on project schedule
27	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	180,736			Encumbered funds at the end of FY 2023–24 will carry over into FY 2024–25
Debt Services				26,124	
1	Debt Service Principal — Software Subscription	24,258			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
2	Debt Service Interest — Software Subscription	1,866			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
Reserves				-	
TOTAL REDUCTIONS			-	102,321,540	

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					105,734
1	Group Insurance	105,734			Anticipated rate increase in Group Insurance
Other Personal Services					-
Contracted Services					116,073
1	Data Collection and Analysis Services	2,800			Adjusted based on annual work plan needs
2	Software Maintenance Services	6,309			Allocated across programs based upon need; overall budget increased by \$52,458
3	Coastal Oaks Preserve	25,000			Adjustment based on project schedule
4	Scientific Research and Analysis	30,000			Adjustment made based on historical spend and projected ne
5	Computer Technology Services	51,964			Allocated across programs based upon need; overall budget increased by \$344,529
Operating Expenses					35,522
1	Educational Reimbursements	12			Allocated across programs based upon need; total budget remains the same
2	Books and Technical Materials	42			Allocated across programs based upon need; overall budget increased by \$1,450
3	Uniforms	550			Adjustment made based on historical spend and projected needs
4	Memberships, Professional Certifications, and Licenses	750			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Office Furniture / Equipment Under \$5,000	1,000			Allocated across programs based upon need; overall budget increased by \$11,000
6	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,000			Adjustment made based on historical spend and projected needs
7	Travel — District Business	2,261			Allocated across programs based upon need; overall budget increased by \$9,995
8	Insurance and Bonds	29,907			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
Operating Capital Outlay					14,228
1	Office Furniture / Equipment Over \$5,000	6,869			Allocated across programs; overall budget increased by \$44,500
2	Computer Hardware Over \$5,000	7,359			Allocated across programs; overall budget increased by \$49,050
Fixed Capital Outlay					2,200,000
1	Indian River Lagoon Project Design Services	500,000			Placeholder for IRL project design services
2	Lake Apopka West Marsh Restoration	1,700,000			New project identified - design work
Interagency Expenditures (Cooperative Funding)					16,462,615
1	Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program	5,625			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
2	City of Satellite Beach South Basin Ditch Stormwater Improvements	22,896			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
3	Orlando Utilities Commission Water Conservation Rebates	25,425			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
4	City of Ormond Beach Stormwater Outfall Flood Protection	112,500			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
5	City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot	115,791			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
6	City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements	265,566			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
7	City of Fellsmere State Street Reservoir Expansion	546,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
8	City of Umatilla Central Avenue Lift Station	655,598			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
9	Community of American Beach Water and Sewer District Well and Septic Tank Phase Out	744,243			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
10	City of Hawthorne Wastewater Treatment Facility Rehabilitation	750,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
11	City of Crescent City Prospect Street Water Main Replacement	750,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
12	City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods	826,244			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
13	City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	982,980			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
14	City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	1,007,438			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
15	Brevard County Sykes Creek Muck Removal Project Phase 2B	1,125,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
16	City of Ormond Beach Reclaimed Water Supply and Storage	1,252,500			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
17	Volusia County Southwest Regional Wastewater Reclamation Facility	1,312,197			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
18	St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	1,462,612			Continuation of existing projects; FY 2024–25 estimated budget based on project progression through FY 2023–24 is \$2,037,437
19	City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades	2,250,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
20	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4	2,250,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
Debt Services					-
Reserves					-
TOTAL NEW ISSUES			-	18,934,172	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Preliminary Budget for FY 2024–25			91.68	\$80,773,261	

Trends and Changes

Funding within this program is typically driven by requests submitted through the District’s cost-share program, as well as state appropriations for AWS and springs projects. Fluctuations within Fixed Capital Outlay rely heavily on the acquisition of new properties as well as large projects such as the Black Creek Water Resource Development Project and the Crane Creek M-1 Canal Flow Restoration project within recent years. Since the program’s budget and expenditures are primarily driven by the fund balance utilization plan, multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program’s actual expenditures and budgets could fluctuate significantly from one year to another. This program has provided a significant amount of cost-share funding in support of water development, water quality improvement, and environmental restoration projects. It is worth noting that, starting in FY 2021–22, the District reduced its cost-share match from 33 percent to 25 percent.

During the three-year comparison period, from FY 2020–21 to FY 2022–23, Operating Expenses experienced a 95.5 percent, or \$357,465 increase mainly due to an increase in state funding for the Harmful Algae Bloom Response (\$409,500), which was partially offset by a decrease in Computer Software (\$65,462). Operating Capital Outlay experienced a 208.1 percent, or \$65,895, increase during the three-year comparison period due to increases in Computer Hardware Over \$5,000 (\$23,093) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$42,802).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations were indicated for all major object categories. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$11,599,696 compared to the actual unaudited expenditures in FY 2022–23 of \$9,217,682 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs

IV. Program and Activity Allocations

related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance.

Contracted Services have an increase of 59.2 percent, or \$1,519,979, between the actual unaudited expenditures in FY 2022–23 and the FY 2023–24 Adopted Budget, primarily due to increases in Emeralda Marsh Conservation Area 5 Peat Removal - Lake Jem Farms (\$100,000), Data Collection and Analysis Services (\$172,054), Consultant Services (\$175,322), Lake George Rough Fish Removal (\$179,794), Upper St. Johns River Basin Rough Fish Removal (\$200,000), Surveying Services (\$300,000), and Lake Apopka Rough Fish Removal (\$316,920). The decrease in Operating Expenses is attribute to the funding for the Harmful Algae Bloom Response mentioned above. Operating Capital Outlay shows a decrease of 34.8 percent primarily due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$37,302).

Fixed Capital Outlay increased by \$40,214,824 and Interagency Expenditures increased by \$39,224,971. The increases in Fixed Capital Outlay are primarily attributed to the progression of the Black Creek Water Resource Development Project (\$27,483,816) and Bayard Point Land Acquisition – Resiliency (\$7,750,000). Again, because the program’s budget and expenditures are primarily driven by the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program’s actual expenditures and budgets could fluctuate significantly from one year to another.

Finally, Debt Services increased by 100 percent to comply with GASB 96 requirements for SBITAs.

Budget Variances

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2024–25 Preliminary Budget has a 50.8 percent, or \$83,387,368, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$100,815, due to a projected increase in Group Insurance.
- Contracted Services will decrease by 1.6 percent, or \$63,857, due to projected decreases in Consultant Services (\$72,231), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000), Oracle Enterprise Content Management System Developer Upgrade (\$39,699), and Real-Time Flood Forecasting Resiliency Model (\$8,000), which are offset by increases in Data Collection and Analysis Services (\$2,800), Software Maintenance Services (\$6,309), Coastal Oaks Preserve (\$25,000), Scientific Research and Analysis (\$30,000), and Computer Technology Services (\$51,964).
- Operating Expenses will increase by 7.4 percent, or \$27,396, due to projected increases in Educational Reimbursements (\$12), Books and Technical Materials (\$42), Uniforms (\$550), Memberships, Professional Certifications, and Licenses (\$750), Office Furniture / Equipment Under \$5,000 (\$1,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,000), Travel — District Business (\$2,261), and Insurance and Bonds (\$29,907), which are offset by

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decreases in Computer Hardware Under \$5,000 (\$4,553), In-State Training and Related Travel (\$1,211), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,000), Telephone and Communications (\$440), Cellular Telephones and Accessories (\$305), Office Support Supplies (\$304), Safety Supplies (\$150), Repair and Maintenance of Equipment (\$91), Training — No Travel (\$38), Computer Software (\$21), and Out of State Travel / Training (\$12).

- Operating Capital Outlay will increase by 13.7 percent, or \$8,728, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,869) and Computer Hardware Over \$5,000 (\$7,359), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).
- Fixed Capital Outlay will decrease by 71.4 percent, or \$51,655,639, due to the progression of the Black Creek Water Resource Development Project (\$50,470,000), Crane Creek M-1 Canal Flow Restoration (\$965,104), C-10 Water Management Area Project (\$500,000), Lake Apopka Beauclair Canal Levee (\$450,000), Taylor Creek Reservoir Improvements (\$414,910), Lake Apopka North Shore Phase 5 Levee Improvements (\$350,000), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Upper Ocklawaha River Basin Emeralda Marsh Area 3 Reconnection (\$265,000), Coastal Oaks Preserve (\$58,625), Halfmile Creek Tract (\$36,000), and Fellsmere Water Management Area (\$6,000), which are offset by increases in Indian River Lagoon Project Design Services (\$500,000) and Lake Apopka West Marsh Restoration (\$1,700,000).
- Interagency Expenditures will decrease by 42 percent, or \$31,778,687, due to projected decreases in Indian River Lagoon Projects Placeholder (\$9,927,825), JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$5,448,138), Lake Apopka Restoration Placeholder (\$5,020,522), Districtwide Cost-share Placeholder — Non Project Specific (\$5,000,000), Innovative Projects Placeholder (\$3,000,000), JEA H2.0 Purification Demonstration Facility (\$2,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), JEA Ozone Wetland Pilot Study (\$2,000,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), JEA Demand-Side Management Water Conservation Program (\$1,500,000), Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$1,162,500), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Water Quality Improvements Placeholder (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000), City of Ocala Lower Floridan Aquifer Conversion (\$750,000), City of Palm Coast London Waterway Expansion (\$678,375), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093), Town of Callahan Force Main Extension to Fairgrounds (\$375,000), City of Bunnell Wastewater Treatment Facility Improvements (\$375,000), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$335,250), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$328,125), Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$318,906), Brevard County Grand Canal Muck Removal Phase 4

IV. Program and Activity Allocations

(\$241,332), Lake Apopka Newton Park Dredging Project (\$200,000), and Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736), which are offset by increases in Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$5,625), City of Satellite Beach South Basin Ditch Stormwater Improvements (\$22,896), Orlando Utilities Commission Water Conservation Rebates (\$25,425), City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791), City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements (\$265,566), City of Fellsmere State Street Reservoir Expansion (\$546,000), City of Umatilla Central Avenue Lift Station (\$655,598), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), City of Crescent City Prospect Street Water Main Replacement (\$750,000), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$1,125,000), City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500), Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,462,612), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), and City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$2,250,000).

- Debt Services will decrease by 60.6 percent, or \$26,124, due to projected decreases in Debt Service Principal — Software Subscription (\$24,258) and Debt Service Interest — Software Subscription (\$1,866).

Major Budget Items

Major budget items by major budget category for this program include the following:

- Salaries and Benefits – \$11,700,511 for 90.68 FTEs
 - 2.1 Land Acquisition (4.92 FTEs)
 - 2.2.1 Water Resource Development Projects (6.53 FTEs)
 - 2.2.3 Other Water Source Development Activities (1.93 FTE)
 - 2.3 Surface Water Projects (71.16 FTEs)
 - 2.6 Other Acquisition and Restoration Activities (1.42 FTEs)
 - 2.7 Technology and Information Services (4.72 FTEs)
- Contracted Services
 - Lake Apopka Rough Fish Removal (\$875,000)
 - Lake George Rough Fish Removal (\$725,000)
 - Abandoned Artesian Well Plugging (\$600,000)
 - Surveying Services (\$300,000)
 - Data Collection and Analysis Services (\$270,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)
 - Upper St. Johns River Basin Rough Fish Removal (\$200,000)

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- Consultant Services (\$183,256)
- Computer Technology Services (\$167,362)
- Emerald Marsh Conservation Area 5 Peat Removal - Lake Jem Farms (\$100,000)
- Software Maintenance Services (\$92,776)
- Mapping Services and Aerial Photos (\$75,000)
- Scientific Research and Analysis (\$60,000)
- Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
- Coastal Oaks Preserve (\$25,000)
- Temporary (Contingent) Labor Services (\$20,800)
- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000)
- Vegetation Management and Planting Services (\$8,000)
- Legal Services / Attorney's Fees (\$2,459)
- Court Reporter and Transcription Services (\$1,397)
- Operating Expenses
 - Insurance and Bonds (\$86,992)
 - Telephone and Communications (\$50,613)
 - Computer Hardware Under \$5,000 (\$48,756)
 - In-State Training and Related Travel (\$38,914)
 - Cellular Telephones and Accessories (\$35,115)
 - Travel — District Business (\$31,031)
 - Repair and Maintenance of Equipment (\$27,063)
 - Training — No Travel (\$18,933)
 - Memberships, Professional Certifications, and Licenses (\$10,157)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$7,380)
 - Advertising (\$6,335)
 - Recording and Court Costs (\$5,565)
 - Educational Reimbursements (\$5,510)
 - Office Support Supplies (\$5,100)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,000)
 - Safety Supplies (\$3,975)
 - Books and Technical Materials (\$2,852)
 - Computer Software (\$2,361)
 - Uniforms (\$1,894)
 - Out of State Travel / Training (\$1,344)
 - Meeting Resources (\$1,234)
 - Office Furniture / Equipment Under \$5,000 (\$1,221)
 - Rewards, Recognition, Prizes, and Awards (\$929)
 - Subscriptions (\$452)
 - Rental of Other Equipment (\$400)
 - Printing and Reproduction Services (\$22)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$49,598)
 - Office Furniture / Equipment Over \$5,000 (\$22,749)

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- Fixed Capital Outlay
 - Bayard Point Land Acquisition — Resiliency (\$7,750,000)
 - Land Purchases and Support Services (\$7,750,000)
 - Black Creek Water Resource Development Project (\$2,500,000)
 - Lake Apopka West Marsh Restoration (\$1,700,000)
 - C-10 Water Management Area Project (\$500,000)
 - Indian River Lagoon Project Design Services (\$500,000)
 - Taylor Creek Reservoir Improvements (\$15,170)
- Interagency Expenditures
 - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
 - Springs Funding Cost-share Placeholder — Non Project Specific (\$6,700,000)
 - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000)
 - City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$2,250,000)
 - St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$2,037,437)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197)
 - City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500)
 - Brevard County Sykes Creek Muck Removal Project Phase 2B (\$1,125,000)
 - City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980)
 - City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244)
 - City of Crescent City Prospect Street Water Main Replacement (\$750,000)
 - City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000)
 - Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243)
 - City of Umatilla Central Avenue Lift Station (\$655,598)
 - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500)
 - City of Fellsmere State Street Reservoir Expansion (\$546,000)
 - Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Indian River Lagoon Projects Placeholder (\$481,007)
 - Coastal Wetland Restoration Program (\$400,000)

IV. Program and Activity Allocations

- City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements (\$265,566)
- City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791)
- City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500)
- Water Conservation Rebate Program (\$50,000)
- Abandoned Artesian Well Plugging (\$40,000)
- Orlando Utilities Commission Water Conservation Rebates (\$25,425)
- City of Satellite Beach South Basin Ditch Stormwater Improvements (\$22,896)
- Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$5,625)
- Debt Services
 - Debt Service Principal — Software Subscription (\$14,725)
 - Debt Service Interest — Software Subscription (\$2,238)

IV. Program and Activity 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

This activity includes funds for 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.” Land acquisition activities include both fee simple and less-than-fee acquisitions. For FY 2024–25, the District is not expected to have a single purchase of land in excess of \$10 million, or a cumulative purchase of land in excess of \$50 million.

Since FY 2011–12, when the District received its last appropriations from the Florida Forever Trust Fund, this activity has increased its emphasis on post-acquisition services. In addition to continuing water resource development/protection-related acquisitions, this activity includes monitoring and compliance of District-purchased conservation easements, assisting the Office of General Counsel with compliance activities involving regulatory easements, developing special use authorizations for the use of District-owned land, standardizing and rebidding leases, monitoring all revenue and expenditure leases, and securing long-term easements for the District’s monitoring well program. In addition, this activity continues parcel-by-parcel evaluation and implementation of the Lands Assessment Implementation Plan that the District’s Governing Board approved in December 2012.

IV. Program and Activity Allocations

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

2.1 Land Acquisition

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 436,793	\$ 357,444	\$ 432,156	\$ 525,755	\$ 532,582	\$ 6,827	1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	2,330	12,824	20,800	20,800	-	-
Operating Expenses	3,864	4,831	4,727	12,153	12,153	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	739,625	3,044,415	960,645	15,500,000	15,500,000	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves – Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,180,282	\$ 3,409,020	\$ 1,410,352	\$ 16,058,708	\$16,065,535	\$ 6,827	0.0%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,406,321	\$ 6,909,214	\$ -	\$ -	\$ 7,750,000	\$ -	\$ 16,065,535

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 532,582	\$ -	\$ 532,582
Other Personal Services	-	-	-
Contracted Services	20,800	-	20,800
Operating Expenses	12,153	-	12,153
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	15,500,000	15,500,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves – Emergency Response	-	-	-
TOTAL	\$ 565,535	\$ 15,500,000	\$ 16,065,535

Trends and Changes

Actual expenditures in Fixed Capital Outlay rely heavily on the acquisition of new properties. During the three-year comparison period, from FY 2020–21 through FY 2022–23, the activity’s expenditures were relatively stable with no discernable trends. The spike in Fixed Capital Outlay during FY 2021–22 was mainly attributed to the Bayard Point Land Acquisition partially funded by DEP.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, there are increases in Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits were \$525,755 in FY 2023–24 compared to \$432,156 in FY 2022–23 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show an increase of 62.2 percent, or \$7,976, due to an increase in Temporary (Contingent) Labor Services (\$9,351), which is offset by a decrease in Consultant Services (\$1,375). Operating Expenses have an

IV. Program and Activity Allocations

increase of 157.1 percent primarily due to increases in Recording and Court Costs (\$3,606) and Legal Advertising and Public Notices (\$1,259). Finally, Fixed Capital Outlay has a substantial increase of 1513.5 percent, or \$14,539,355, due to an increase in Land Purchases and Support Services related to the Bayard Point Land Acquisition – Resiliency project (\$15,500,000), which is offset by a decrease in Tomoka River Riparian Habitat Protection Zone (\$467,535).

Budget Variances

The activity budget for Surface Water Projects in the FY 2024–25 Preliminary Budget has a \$6,827, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.3 percent, or \$6,827, due to a projected increase in Group Insurance.

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$532,582)
- Contracted Services
 - Temporary (Contingent) Labor Services (\$20,800)
- Operating Expenses
 - Recording and Court Costs (\$4,000)
 - Advertising (\$3,000)
 - In-State Training and Related Travel (\$1,600)
 - Training — No Travel (\$1,131)
 - Travel — District Business (\$858)
 - Office Support Supplies (\$500)
 - Memberships, Professional Certifications, and Licenses (\$399)
 - Rewards, Recognition, Prizes, and Awards (\$250)
 - Uniforms (\$215)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$200)
- Fixed Capital Outlay
 - Land Purchases and Support Services (\$7,750,000)
 - Bayard Point Land Acquisition — Resiliency (\$7,750,000)

IV. Program and Activity 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

There are three subactivities under 2.2 Water Source Development. See the subactivities below for the descriptions, trends and changes, and budget variances.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

2.2 Water Source Development

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 521,489	\$ 810,795	\$ 851,321	\$ 1,091,622	\$ 1,101,767	\$ 10,145	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	47,250	577,451	599,886	778,125	828,125	50,000	6.4%
Operating Expenses	2,888	1,182	118	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	5,500	-	(5,500)	-100.0%
Fixed Capital Outlay	963,494	1,239,454	25,558,487	53,400,080	2,515,170	(50,884,910)	-95.3%
Interagency Expenditures (Cooperative Funding)	9,716,357	9,938,954	15,479,596	32,929,698	22,717,427	(10,212,271)	-31.0%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 11,251,478	\$ 12,567,836	\$ 42,489,408	\$ 88,208,025	\$ 27,165,489	\$ (61,042,536)	-69.2%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,468,062	\$ 9,177,427	\$ -	\$ 20,000	\$ 13,500,000	\$ -	\$ 27,165,489

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,101,767	\$ -	\$ 1,101,767
Other Personal Services	-	-	-
Contracted Services	775,000	53,125	828,125
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	2,515,170	2,515,170
Interagency Expenditures (Cooperative Funding)	-	22,717,427	22,717,427
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,879,767	\$ 25,285,722	\$ 27,165,489

Trends and Changes

See subactivities 2.2.1, 2.2.2, and 2.2.3 below for the descriptions, trends and changes, budget variances, and major budget items.

IV. Program and Activity 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(21), F.S. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and groundwater 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 projects are 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(21), F.S. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and groundwater 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.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

2.2.1 Water Resource Development Projects

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–245 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 427,280	\$ 649,298	\$ 678,409	\$ 879,317	\$ 886,762	\$ 7,445	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	47,250	23,200	26,600	178,125	228,125	50,000	28.1%
Operating Expenses	2,888	1,182	118	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	963,494	1,239,454	25,558,487	53,400,080	2,515,170	(50,884,910)	-95.3%
Interagency Expenditures (Cooperative Funding)	9,480,152	9,858,954	15,421,163	32,889,698	22,677,427	(10,212,271)	-31.1%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 10,921,064	\$ 11,772,088	\$ 41,684,777	\$ 87,350,220	\$ 26,310,484	\$ (61,039,736)	-69.9%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,633,057	\$ 9,177,427	\$ -	\$ -	\$ 13,500,000	\$ -	\$ 26,310,484

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 886,762	\$ -	\$ 886,762
Other Personal Services		-	-	-
Contracted Services		175,000	53,125	228,125
Operating Expenses		3,000	-	3,000
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	2,515,170	2,515,170
Interagency Expenditures (Cooperative Funding)		-	22,677,427	22,677,427
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,064,762	\$ 25,245,722	\$ 26,310,484

Trends and Changes

In the last five years, the District has been involved in multiple water resource development projects with increased funding from both the fund balance utilization plan and multiple state funding sources. Many of these projects are cooperative efforts between the District and local communities, partially funded through the District’s annual cost-share programs. Other important water resource development projects are managed and constructed internally by the Bureau of District Projects and Construction.

Overall, the subactivity’s budget and expenditures have shown considerable fluctuations that have been subject largely to changes in state funding availability and, to a lesser extent, the District’s Five-year Fund Balance Utilization Schedule, and project implementations by local partners. Beginning in FY 2021–22, the District reduced its cost-share match from 33 percent to 25 percent.

Over the three-year comparison period, from FY 2020–21 through FY 2022–23, variations are shown for Salaries and Benefits, Operating Expenses, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits show an increase of 58.8 percent primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The 95.9 percent decrease in Operating Expenses was due to a decrease in Legal Advertising and Public Notices (\$2,770). The major increase in expenditures during the comparison period for Fixed Capital Outlay was mainly due to the continuation of the Black Creek Water Resource Development Project (\$24,447,052). The increase of 62.7 percent in Interagency Expenditures was due to the nature of the District’s cost-share programs and cooperative projects, as well as state appropriations.

Because the subactivity’s budget is primarily driven by the fund balance utilization plan, multiple state funding sources, and the cooperative nature of the projects undertaken, both the actual expenditures and budgets can fluctuate significantly from one year to another without clear trends. These fluctuations will likely continue in the future.

IV. Program and Activity Allocations

Budget Variances

The subactivity budget for Water Resource Development Projects in the FY 2024–25 Preliminary Budget has a 69.9 percent, or \$61,039,736, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$7,445, due to a projected increase in Group Insurance.
- Contracted Services will increase by 28.1 percent, or \$50,000, due to a projected increase in Consultant Services (\$50,000) related to Prevention and Recovery Strategy Support pertaining to MFLs.
- Fixed Capital Outlay will decrease by 95.3 percent, or \$50,884,910, due the progression of the Black Creek Water Resource Development Project (\$50,470,000) and Taylor Creek Reservoir Improvements (\$414,910).
- Interagency Expenditures will decrease by 31.1 percent, or \$10,212,271, due to projected decreases in JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$5,448,138), Districtwide Cost-share Placeholder — Non Project Specific (\$2,500,000), JEA H2.0 Purification Demonstration Facility (\$2,500,000), JEA Ozone Wetland Pilot Study (\$2,000,000), JEA Demand-Side Management Water Conservation Program (\$1,500,000), City of Ocala Lower Floridan Aquifer Conversion (\$750,000), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093), Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$318,906), and Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736), which are offset by increases in Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$5,625), Orlando Utilities Commission Water Conservation Rebates (\$25,425), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), City of Crescent City Prospect Street Water Main Replacement (\$750,000), City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500), Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197), and St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,462,612).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$886,762)
- Contracted Services
 - Consultant Services (\$150,000)
 - Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
 - Data Collection and Analysis Services (\$25,000)
- Operating Expenses
 - Advertising (\$3,000)
- Fixed Capital Outlay
 - Black Creek Water Resource Development Project (\$2,500,000)
 - Taylor Creek Reservoir Improvements (\$15,170)
- Interagency Expenditures

IV. Program and Activity Allocations

- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
- St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$2,037,437)
- Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
- Agricultural Cost-share Program Placeholder (\$1,500,000)
- Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197)
- City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500)
- City of Crescent City Prospect Street Water Main Replacement (\$750,000)
- Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243)
- Water Conservation Rebate Program (\$50,000)
- Orlando Utilities Commission Water Conservation Rebates (\$25,425)
- Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$5,625)

IV. Program and Activity 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(21), F.S.

District Description

This subactivity provides 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(21), F.S.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

2.2.2 Water Supply Development Assistance

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

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

Trends and Changes

No funding has been budgeted to this subactivity for Water Supply Development Assistance for the last five years.

IV. Program and Activity Allocations

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

District Description

This subactivity provides funding for the District’s Abandoned Artesian Well Plugging Program (AAWPP).

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

2.2.3 Other Water Source Development Activities

	Fiscal Year 2020–2021 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 94,209	\$ 161,497	\$ 172,912	\$ 212,305	\$ 215,005	\$ 2,700	1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	554,251	573,286	600,000	600,000	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	5,500	-	(5,500)	-100.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	236,205	80,000	58,433	40,000	40,000	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 330,414	\$ 795,748	\$ 804,631	\$ 857,805	\$ 855,005	\$ (2,800)	-0.3%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 835,005	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 855,005

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 215,005	\$ -	\$ 215,005
Other Personal Services	-	-	-
Contracted Services	600,000	-	600,000
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	40,000	40,000
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 815,005	\$ 40,000	\$ 855,005

Trends and Changes

Over the three-year comparison period, from FY 2020–21 through FY 2022–23, the expenditures within the subactivity under Salaries and Benefits increased 83.5 percent due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions.

Per Governing Board direction, beginning in FY 2021–22, the budget for plugging abandoned artesian wells was increased to enhance the program. In addition to the increased budget for this program, the fee charged prior to November 2021 for residential, agricultural, commercial, and industrial free-flowing wells has been waived

IV. Program and Activity Allocations

by the Governing Board; however, the local government cost-share has continued with Indian River County. These changes relate to the decrease in Interagency Expenditures.

Budget Variances

The subactivity budget for Other Water Source Development Activities in the FY 2024–25 Preliminary Budget has a 0.3 percent, or \$2,800, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.3 percent, or \$2,700, due to a projected increase in Group Insurance.
- Operating Capital Outlay will decrease by 100 percent, or \$5,500, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$215,005)
- Contracted Services
 - Abandoned Artesian Well Plugging (\$600,000)
- Interagency Expenditures
 - Abandoned Artesian Well Plugging (\$40,000)

IV. Program and Activity Allocations

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

District Description

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

The District outlined several projects and objectives for this activity within its FY 2023–27 Strategic Plan. This plan includes numerous strategies for improvements, protection, and restoration of several major surface water bodies and basins, including the IRL, Northern Coastal Basins (NCB), St. Johns River, Ocklawaha River Basin, and Lake Apopka.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

2.3 Surface Water Projects

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 7,594,332	\$ 6,537,274	\$ 7,262,450	\$ 9,113,054	\$ 9,195,345	\$ 82,291	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,785,769	2,879,246	1,711,001	3,012,226	2,880,000	(132,226)	-4.4%
Operating Expenses	58,443	79,279	492,232	112,362	115,287	2,925	2.6%
Operating Capital Outlay	-	-	42,802	-	-	-	-
Fixed Capital Outlay	5,163,032	2,073,931	5,689,069	3,470,729	2,700,000	(770,729)	-22.2%
Interagency Expenditures (Cooperative Funding)	19,095,424	25,837,402	20,920,067	42,694,936	21,128,520	(21,566,416)	-50.5%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 33,697,000	\$ 37,407,132	\$ 36,117,621	\$ 58,403,307	\$ 36,019,152	\$ (22,384,155)	-38.3%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 18,219,302	\$ 9,889,843	\$ -	\$ -	\$ 7,910,007	\$ -	\$ 36,019,152

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,195,345	\$ -	\$ 9,195,345
Other Personal Services	-	-	-
Contracted Services	751,000	2,129,000	2,880,000
Operating Expenses	115,287	-	115,287
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	2,700,000	2,700,000
Interagency Expenditures (Cooperative Funding)	-	21,128,520	21,128,520
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,061,632	\$ 25,957,520	\$ 36,019,152

IV. Program and Activity Allocations

Trends and Changes

This activity has provided a significant amount of cost-share funding in the past to support local water quality improvement or environmental restoration projects. Beginning in FY 2021–22, the District reduced its cost-share match from 33 percent to 25 percent.

Increases are shown under Operating Expenses and Interagency Expenditures for the three-year comparison period from FY 2020–21 through FY 2022–23. The large increase under Operating Expenses was primarily due to an increase in state funding for the Harmful Algae Bloom Response (\$409,500). The also explains the reduction when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget. Project schedules are primarily controlled by local partners. As a result, Interagency Expenditures tend to fluctuate from one year to another without discernable trends.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations were seen under Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$9,113,054 compared to the actual unaudited expenditures in FY 2022–23 of \$7,262,450 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. The substantial increase of 76.1 percent, or \$1,301,225, in Contracted Services was primarily due to increases in Emerald Marsh Conservation Area 5 Peat Removal (\$100,000), Data Collection and Analysis Services (\$147,054), Lake George Rough Fish (\$179,794), Upper St. Johns River Basin Rough Fish Removal (\$200,000), Surveying Services (\$300,000), and Lake Apopka Rough Fish Removal (\$316,920). The 100 percent decrease in Operating Capital Outlay is due to a replacement need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$42,802) for surveying and global positioning system equipment.

Because the activity’s budget is primarily driven by the fund balance utilization plan, multiple state funding sources, and the cooperative nature of the projects undertaken, for Fixed Capital and Interagency Expenditures, both the actual expenditures and budgets can fluctuate significantly from one year to another without clear trends. These fluctuations will likely continue in the future.

Budget Variances

The activity budget for Surface Water Projects in the FY 2024–25 Preliminary Budget has a 38.3 percent, or \$22,384,155, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$82,291, due to a projected increase in Group Insurance.

IV. Program and Activity Allocations

- Contracted Services will decrease by 4.4 percent, or \$132,226, due to projected decreases in Consultant Services (\$122,026), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000), and Real-Time Flood Forecasting Resiliency Model (\$8,000), which are offset by increases in Data Collection and Analysis Services (\$2,800), Coastal Oaks Preserve (\$25,000), and Scientific Research and Analysis (\$30,000).
- Operating Expenses will increase by 2.6 percent, or \$2,925, due to projected increases in Uniforms (\$550), Memberships, Professional Certifications, and Licenses (\$750), Office Furniture / Equipment Under \$5,000 (\$1,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,000), and Travel — District Business (\$2,275), which are offset by decreases in In-State Training and Related Travel (\$1,200), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,000), Office Support Supplies (\$300), and Safety Supplies (\$150).
- Fixed Capital Outlay will decrease by 22.2 percent, or \$770,729, due to the progression of the Crane Creek M-1 Canal Flow Restoration (\$965,104), as well as projected decreases in C-10 Water Management Area Project (\$500,000), Lake Apopka Beauclair Canal Levee (\$450,000), Lake Apopka North Shore Phase 5 Levee Improvements (\$350,000), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection (\$265,000), Coastal Oaks Preserve (\$58,625), Halfmile Creek Tract (\$36,000), and Fellsmere Water Management Area (\$6,000), which are offset by increases in Indian River Lagoon Project Design Services (\$500,000) and Lake Apopka West Marsh Restoration (\$1,700,000).
- Interagency Expenditures will decrease by 50.5 percent, or \$21,566,416, due to projected decreases in Indian River Lagoon Projects Placeholder (\$9,927,825), Lake Apopka Restoration Placeholder (\$5,020,522), Innovative Projects Placeholder (\$3,000,000), Districtwide Cost-share Placeholder — Non Project Specific (\$2,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$1,162,500), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Water Quality Improvements Placeholder (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000), City of Palm Coast London Waterway Expansion (\$678,375), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of Bunnell Wastewater Treatment Facility Improvements (\$375,000), Town of Callahan Force Main Extension to Fairgrounds (\$375,000), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$335,250), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$328,125), Brevard County Grand Canal Muck Removal Phase 4 (\$241,332), and Lake Apopka Newton Park Dredging Project (\$200,000), which are offset by increases in City of Satellite Beach South Basin Ditch Stormwater Improvements (\$22,896), City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791), City of St. Augustine

IV. Program and Activity Allocations

Beach Ocean Walk Subdivision Resiliency Improvements (\$265,566), City of Fellsmere State Street Reservoir Expansion (\$546,000), City of Umatilla Central Avenue Lift Station (\$655,598), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$1,125,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), and City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$2,250,000).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$9,195,345)
- Contracted Services
 - Lake Apopka Rough Fish Removal (\$875,000)
 - Lake George Rough Fish Removal (\$725,000)
 - Surveying Services (\$300,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)
 - Data Collection and Analysis Services (\$245,000)
 - Upper St. Johns River Basin Rough Fish Removal (\$200,000)
 - Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
 - Mapping Services and Aerial Photos (\$75,000)
 - Scientific Research and Analysis (\$60,000)
 - Coastal Oaks Preserve (\$25,000)
 - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000)
 - Vegetation Management and Planting Services (\$8,000)
 - Consultant Services (\$2,000)
- Operating Expenses
 - In-State Training and Related Travel (\$35,615)
 - Travel — District Business (\$28,375)
 - Training — No Travel (\$13,258)
 - Memberships, Professional Certifications, and Licenses (\$9,484)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$7,180)
 - Office Support Supplies (\$4,050)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,000)
 - Safety Supplies (\$3,975)
 - Books and Technical Materials (\$2,000)
 - Repair and Maintenance of Equipment (\$2,000)
 - Uniforms (\$1,600)
 - Meeting Resources (\$1,200)
 - Office Furniture / Equipment Under \$5,000 (\$1,100)

IV. Program and Activity Allocations

- Rewards, Recognition, Prizes, and Awards (\$600)
- Subscriptions (\$450)
- Rental of Other Equipment (\$400)
- Fixed Capital Outlay
 - Lake Apopka West Marsh Restoration (\$1,700,000)
 - C-10 Water Management Area Project (\$500,000)
 - Indian River Lagoon Project Design Services (\$500,000)
- Interagency Expenditures
 - Springs Funding Cost-share Placeholder — Non Project Specific (\$6,700,000)
 - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000)
 - City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$2,250,000)
 - Brevard County Sykes Creek Muck Removal Project Phase 2B (\$1,125,000)
 - City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980)
 - City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244)
 - City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000)
 - City of Umatilla Central Avenue Lift Station (\$655,598)
 - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500)
 - City of Fellsmere State Street Reservoir Expansion (\$546,000)
 - Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Indian River Lagoon Projects Placeholder (\$481,007)
 - Coastal Wetland Restoration Program (\$400,000)
 - City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements (\$265,566)
 - City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791)
 - City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500)
 - City of Satellite Beach South Basin Ditch Stormwater Improvements (\$22,896)

IV. Program and Activity 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

The District does not currently allocate funds to this activity.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

2.4 Other Cooperative Projects

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

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

Trends and Changes

No funding has been budgeted to this activity for Other Cooperative Projects for the last five years.

IV. Program and Activity 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

This activity involves preparation and execution of the Five-Year Capital Improvements Plan (CIP), including design, construction, modification, and renovation of all District support facilities. Capital improvement projects focus on renovations or modifications required to maintain or enhance the functionality, efficiency, and energy conservation characteristics of existing facilities at all District locations.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

2.5 Facilities Construction and Major Renovations

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	2,911,378	4,108,758	(52,216)	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,911,378	\$ 4,108,758	\$ (52,216)	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING Fiscal Year 2024–25

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

Trends and Changes

For the District’s presence in the central Florida service area, an opportunity was identified to reduce long-term operating expenditures by relocating from a leased facility to a District-owned service center. To capitalize on this opportunity, the District budgeted \$6,600,000 of committed fund balance in FY 2020–21, and later amended the budgeted amount to \$7,694,453, while remaining debt free. Construction began in FY

IV. Program and Activity Allocations

2020–21, with any unspent funds carried over into FY 2021–22. The District completed the service center prior to September 2022. The negative expenditure shown in FY 2022–23 was due to a combination of a reversed accrual and a credit passed on to the District from the contractor for savings identified as part of the cost reconciliation process.

Budget Variances

The activity budget for Facilities Construction and Major Renovations in the FY 2024–25 Preliminary Budget has no change compared to the FY 2023–24 Adopted Budget.

Major Budget Items

There are no major budget items budgeted for this activity in FY 2024–25.

IV. Program and Activity 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

This activity accounts for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, insurance and bonds, human resources, and telecommunications-related expenses cross-charged to all activities and subactivities under Program 2.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

2.6 Other Acquisition and Restoration Activities

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 204,433	\$ 201,314	\$ 146,385	\$ 251,759	\$ 252,750	\$ 991	0.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	44,748	64,199	8,073	12,133	12,128	(5)	0.0%
Operating Expenses	158,524	142,796	150,267	163,899	191,147	27,248	16.6%
Operating Capital Outlay	1,943	40	20,529	21,755	45,261	23,506	108.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 409,648	\$ 408,349	\$ 325,254	\$ 449,546	\$ 501,286	\$ 51,740	11.5%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 501,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 252,750	\$ -	\$ 252,750
Other Personal Services	-	-	-
Contracted Services	12,128	-	12,128
Operating Expenses	191,147	-	191,147
Operating Capital Outlay	45,261	-	45,261
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 501,286	\$ -	\$ 501,286

Trends and Changes

There were three major budget categories in this activity that experienced noticeable expenditure fluctuations during the three-year comparison period, from FY 2020–21 through FY 2022–23, including Salaries and Benefits, Contracted Services, and Operating Capital Outlay. It is worth noting that the activity’s expenditures can fluctuate from one year to another due to increases or decreases of overall expenditures from other activities that are cross-charged to this activity, or due to increases or decreases of total FTEs in Program 2.0 that affect the percentage and total amount cross-charged

IV. Program and Activity Allocations

to this activity. For example, a decrease of 82 percent, or \$36,675, in expenditures during the comparison period in Contracted Services was primarily due to no further cross-charges from subactivity 6.1.2 in FY 2022–23 for Legal Settlement expenses for the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549. In comparison, a 956.6 percent, or \$18,586, increase under Operating Capital Outlay was due to an increase in Computer Hardware Over \$5,000 (\$18,586).

When comparing the actual unaudited expenses in FY 2022–23 to the FY 2023–24 Adopted Budget, there are increases in Salaries and Benefits as well as Contracted Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$251,759 compared to the FY 2022–23 actual unaudited expenditures of \$146,385 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 50.3 percent, or \$4,060, mainly due to increases in Consultant Services (\$1,466), Court Reporter and Transcription Services (\$1,346), and Legal Settlement (\$1,092).

Major expense categories in this activity have been subject to annual fluctuations with no discernable trends.

Budget Variances

The activity budget for Other Acquisition and Restoration Activities in the FY 2024–25 Preliminary Budget has a 11.5 percent, or \$51,740, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.4 percent, or \$991, due to a projected increase in Group Insurance.
- Contracted Services will decrease by \$5 due to a projected decrease in Computer Technology Services (\$5).
- Operating Expenses will increase by 16.6 percent, or \$27,248, due to projected increases in Educational Reimbursements (\$12), Books and Technical Materials (\$42), Repair and Maintenance of Equipment (\$428), and Insurance and Bonds (\$29,907), which are offset by decreases in Computer Hardware Under \$5,000 (\$2,396), Telephone and Communications (\$440), and Cellular Telephones and Accessories (\$305).
- Operating Capital Outlay will increase by 108 percent, or \$23,506, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,869) and Computer Hardware Over \$5,000 (\$16,637).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$252,750)
- Contracted Services
 - Consultant Services (\$7,642)

IV. Program and Activity Allocations

- Legal Services / Attorney's Fees (\$2,459)
- Court Reporter and Transcription Services (\$1,397)
- Computer Technology Services (\$630)
- Operating Expenses
 - Insurance and Bonds (\$86,992)
 - Telephone and Communications (\$50,613)
 - Cellular Telephones and Accessories (\$35,115)
 - Repair and Maintenance of Equipment (\$7,336)
 - Educational Reimbursements (\$5,510)
 - Computer Hardware Under \$5,000 (\$1,574)
 - Recording and Court Costs (\$1,565)
 - Books and Technical Materials (\$852)
 - In-State Training and Related Travel (\$463)
 - Advertising (\$335)
 - Memberships, Professional Certifications, and Licenses (\$274)
 - Travel — District Business (\$224)
 - Training — No Travel (\$116)
 - Office Support Supplies (\$78)
 - Office Furniture / Equipment Under \$5,000 (\$42)
 - Meeting Resources (\$34)
 - Printing and Reproduction Services (\$22)
 - Subscriptions (\$2)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$22,749)
 - Computer Hardware Over \$5,000 (\$22,512)

IV. Program and Activity Allocations

2.7 Technology and Information Services — This activity includes computer hardware and software, data lines, computer support and maintenance, information technology 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 all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development, which are cross-charged to all activities and subactivities under Program 2.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

2.7 Technology and Information Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 510,768	\$ 458,438	\$ 525,370	\$ 617,506	\$ 618,067	\$ 561	0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	218,430	200,040	236,269	264,748	283,122	18,374	6.9%
Operating Expenses	150,462	70,070	84,302	79,338	76,561	(2,777)	-3.5%
Operating Capital Outlay	29,723	8,347	34,230	36,364	27,086	(9,278)	-25.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	43,087	16,963	(26,124)	-60.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 909,383	\$ 736,895	\$ 880,171	\$ 1,041,043	\$ 1,021,799	\$ (19,244)	-1.8%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,015,496	\$ -	\$ -	\$ 5,894	\$ -	\$ 409	\$ 1,021,799

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 618,067	\$ -	\$ 618,067
Other Personal Services	-	-	-
Contracted Services	276,819	6,303	283,122
Operating Expenses	76,561	-	76,561
Operating Capital Outlay	27,086	-	27,086
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	16,963	16,963
Reserves — Emergency Response	-	-	-
TOTAL	\$ 998,533	\$ 23,266	\$ 1,021,799

Trends and Changes

See subactivity 6.1.9 for trends and changes as all items in this activity are a result of cross-charging.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Technology and Information Services in the FY 2024–25 Preliminary Budget has a 1.8 percent, or \$19,244, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.1 percent, or \$561, due to a projected increase in Group Insurance.
- Contracted Services will increase by 6.9 percent, or \$18,374, due to projected increases in Software Maintenance Services (\$6,309) and Computer Technology Services (\$51,969), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$39,699) and Consultant Services (\$205).
- Operating Expenses will decrease by 3.5 percent, or \$2,777, due to projected decreases in Computer Hardware Under \$5,000 (\$2,157), Repair and Maintenance of Equipment (\$519), Training — No Travel (\$38), Computer Software (\$21), Travel — District Business (\$14), Out of State Travel / Training (\$12), In-State Training and Related Travel (\$11), and Office Support Supplies (\$4).
- Operating Capital Outlay will decrease by 25.5 percent, or \$9,278, due to a projected decrease in Computer Hardware Over \$5,000 (\$9,278).
- Debt Services will decrease by 60.6 percent, or \$26,124, due to projected decreases in Debt Service Principal — Software Subscription (\$24,258) and Debt Service Interest — Software Subscription (\$1,866).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$618,067)
- Contracted Services
 - Computer Technology Services (\$166,732)
 - Software Maintenance Services (\$92,776)
 - Consultant Services (\$23,614)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$47,182)
 - Repair and Maintenance of Equipment (\$17,727)
 - Training — No Travel (\$4,428)
 - Computer Software (\$2,361)
 - Travel — District Business (\$1,574)
 - Out of State Travel / Training (\$1,344)
 - In-State Training and Related Travel (\$1,236)
 - Office Support Supplies (\$472)
 - Rewards, Recognition, Prizes, and Awards (\$79)
 - Uniforms (\$79)
 - Office Furniture / Equipment Under \$5,000 (\$79)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$27,086)
- Debt Services
 - Debt Service Principal — Software Subscription (\$14,725)
 - Debt Service Interest — Software Subscription (\$2,238)

IV. Program and Activity Allocations

3.0 Operation and Maintenance of Lands and Works

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

District Description

This program includes all operation and maintenance (O&M) of facilities, flood control, and water supply structures, lands, and other works authorized by Chapter 373, F.S. Other activities under this program include O&M of District facilities, invasive plant management for both uplands and aquatic plants, fleet services, emergency management, environmental management, and program support functions for all activities under this program. This program is also responsible for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative activities, certain human resource activities, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAM BY EXPENDITURE CATEGORY**

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

3.0 Operation and Maintenance of Lands and Works

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 7,390,210	\$ 7,408,356	\$ 8,467,917	\$ 9,650,131	\$ 9,823,317	\$ 173,186	1.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,356,032	3,813,704	3,942,491	5,852,449	5,093,865	(758,584)	-13.0%
Operating Expenses	5,523,393	5,041,245	5,384,181	7,786,391	7,967,192	180,801	2.3%
Operating Capital Outlay	908,173	1,806,968	1,331,671	1,317,717	1,803,766	486,049	36.9%
Fixed Capital Outlay	4,091,844	8,249,674	3,970,824	8,521,420	8,232,860	(288,560)	-3.4%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	51,331	150,848	207,021	200,467	(6,554)	-3.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 22,269,652	\$ 26,371,278	\$ 23,247,932	\$ 33,335,129	\$ 33,121,467	\$ (213,662)	-0.6%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,823,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,823,317
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,813,787	540,607	-	6,418	1,732,607	446	5,093,865
Operating Expenses	6,421,122	251,070	-	-	1,295,000	-	7,967,192
Operating Capital Outlay	1,578,766	225,000	-	-	-	-	1,803,766
Fixed Capital Outlay	5,720,090	1,564,070	-	-	948,700	-	8,232,860
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	200,467	-	-	-	-	-	200,467
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 26,557,549	\$ 2,580,747	\$ -	\$ 6,418	\$ 3,976,307	\$ 446	\$ 33,121,467

IV. Program and Activity Allocations

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	99.41	\$ 6,747,313	\$ 9,823,317	\$ -	\$ 9,823,317
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	3,354,394	1,739,471	5,093,865
Operating Expenses			6,672,192	1,295,000	7,967,192
Operating Capital Outlay			1,803,766	-	1,803,766
Fixed Capital Outlay			-	8,232,860	8,232,860
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	200,467	200,467
Reserves — Emergency Response			-	-	-
TOTAL			\$ 21,653,669	\$ 11,467,798	\$ 33,121,467

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	99.40	99.36	100.96	98.91	99.41	0.50	0.5%
Contingent Worker	4.33	4.33	4.33	6.49	6.49	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.47	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	104.17	104.13	105.76	105.91	106.41	0.50	0.5%

IV. Program and Activity Allocations

St. Johns River Water Management District REDUCTIONS — NEW ISSUES

3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2024–25

PRELIMINARY BUDGET — Fiscal Year 2024–25

FY 2023–24 Adopted Budget		105.91	\$33,335,129		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				1,170,217	
1	Invasive Plant Control Placeholder	1,000,000			FY 2023–24 state funding.
2	Lake Apopka North Shore Water Yield and Solar Farm Resilience	100,000			Adjustment based on project schedule
3	Oracle Enterprise Content Management System Developer Upgrade	43,318			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
4	Remove / Mulch Canal Vegetation	25,000			Adjusted based on annual work plan needs
5	Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements	1,899			Adjustment based on project schedule
Operating Expenses				1,006,156	
1	Invasive Plant Control Placeholder	1,000,000			FY 2023–24 state funding.
2	Computer Hardware Under \$5,000	5,089			Allocated across programs; overall budget decreased by \$26,012
3	Telephone and Communications	603			Allocated across programs based upon need; total budget remains the same
4	Cellular Telephones and Accessories	419			Allocated across programs based upon need; total budget remains the same
5	Computer Software	28			Allocated across programs based upon need; overall budget stayed the same
6	Out of State Travel / Training	16			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Rewards, Recognition, Prizes, and Awards	1			Cross-charging variance
Operating Capital Outlay				-	
Fixed Capital Outlay				5,678,720	
1	Burrell Lock Rehabilitation	2,002,000			Adjustment based on project schedule
2	Pave Fellsmere Grade from CR 507 to Fellsmere Grade Recreational Area	1,250,000			Planned project completion in FY 2023–24
3	Palm Bay Service Center Variable Air Valves Replacement	458,000			Planned project completion in FY 2023–24
4	S-157 Rehabilitation	390,531			Planned project completion in FY 2023–24
5	Levee Repairs	380,000			Adjusted based on annual work plan needs
6	District Headquarters Laboratory Upgrades	207,000			Planned project completion in FY 2023–24
7	Upper Basin Remove Fabriform and Restabilize with Riprap	150,000			Planned project completion in FY 2023–24
8	Pole Barn Build — Lake George and Sunnyside Field Stations	125,000			Planned project completion in FY 2023–24
9	Lake Apopka Refurbish Duda Pump Station	120,000			Planned project completion in FY 2023–24
10	Lake Apopka Wildlife Drive Flex Pave	100,000			Planned project completion in FY 2023–24
11	Lake Apopka Loop Trail Upgrades	100,000			Planned project completion in FY 2023–24
12	Orange Creek Restoration Area	99,189			Planned project completion in FY 2023–24
13	Upper Basin Refurbish Pump Station and Water Control Structure Buildings	75,000			Planned project completion in FY 2023–24
14	Pump Management / Remote Gate Operations	60,000			Adjusted based on annual work plan needs
15	Walkways / Platforms in Support of Data Collection	50,000			Adjusted based on annual work plan needs
16	Infrastructure Improvements	50,000			Adjusted based on annual work plan needs
17	Sunland Citrus	45,000			Adjustment based on project schedule
18	Lake Jesup Conservation Area	12,000			Adjustment based on project schedule
19	Lease Right of Use	5,000			GASB 87 compliance
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				28,554	
1	Debt Service Principal — Software Subscription	26,511			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
2	Debt Service Interest — Software Subscription	2,043			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
Reserves				-	
TOTAL REDUCTIONS			-	7,883,647	

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.50	173,186	
1	Cross-charging Redirections	54,925	0.50		Redirection of FTEs based on planned work
2	Group Insurance	118,261			Anticipated rate increase in Group Insurance
Other Personal Services				-	
Contracted Services				411,633	
1	Court Reporter and Transcription Services	735			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	1,294			Allocated across programs based upon need; total budget stayed the same
3	Lake Jesup Conservation Area	2,500			Adjustment based on project schedule
4	Electrical Services	3,000			Adjustment made based on historical spend and projected needs
5	Consultant Services	3,740			Allocated across programs based on need; overall budget increased by \$120,974
6	Software Maintenance Services	6,657			Allocated across programs based upon need; overall budget increased by \$52,458
7	Security Services	8,000			Adjustment made based on historical spend and projected needs
8	Longleaf Pine Preserve	19,000			Adjustment based on project schedule
9	Computer Technology Services	56,300			Allocated across programs based upon need; overall budget increased by \$344,529
10	Vegetation Management and Planting Services	90,000			Adjustment made based on historical spend and projected needs
11	West Augustine — Twelve Mile Swamp	220,407			New project identified
Operating Expenses				1,186,957	
1	Subscriptions	2			Cross-charging variance
2	Training — No Travel	10			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Printing and Reproduction Services	12			Allocated across programs based upon need; overall budget stayed the same
4	Meeting Resources	18			Cross-charging variance. Overall budget decreased by \$200
5	Office Furniture / Equipment Under \$5,000	21			Allocated across programs based upon need; overall budget increased by \$11,000
6	Office Support Supplies	35			Adjustment made based on historical spend and projected needs
7	Travel — District Business	100			Allocated across programs based upon need; overall budget increased by \$9,995
8	Memberships, Professional Certifications, and Licenses	145			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Advertising	177			Allocated across programs based on need; overall budget stayed the same
10	In-State Training and Related Travel	228			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Books and Technical Materials	502			Allocated across programs based upon need; overall budget increased by \$1,450
12	Recording and Court Costs	823			Allocated across program based upon need; overall budget stayed the same
13	Uniforms	1,999			Adjustment made based on historical spend and projected needs
14	Seeds, Sods, Shrubs, and Fertilizer	2,000			Adjustment made based on historical spend and projected needs
15	Rental of Other Equipment	5,000			Adjusted based on annual work plan needs
16	Safety Supplies	9,991			Adjustment made based on historical spend and projected needs
17	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	10,000			Adjustment made based on historical spend and projected needs
18	Rental of Buildings and Property	20,000			Adjustment made based on historical spend and projected needs
19	Repair and Maintenance of Buildings	80,000			Adjustment made based on historical spend and projected needs
20	Motor Fuels and Lubricants	101,000			Adjustment made for rate increases
21	Utilities	140,000			Adjustment made for rate increases
22	Rental of Charter Aircraft and Pilot for Land Management Activities	146,561			Adjusted based on annual work plan needs
23	Repair and Maintenance of Equipment	159,840			Allocated across programs based upon need; overall budget increased by \$237,950
24	Insurance and Bonds	508,493			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
Operating Capital Outlay				486,049	
1	Office Furniture / Equipment Over \$5,000	7,440			Allocated across programs; overall budget increased by \$44,500
2	Computer Hardware Over \$5,000	7,909			Allocated across programs; overall budget increased by \$49,050
3	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	170,700			Adjusted based on annual work plan needs
4	Motor Vehicles	300,000			Adjusted based on annual work plan needs

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Fixed Capital Outlay				5,390,160	
1	Field Activities — Land Management	36,000			Adjusted based on annual work plan needs
2	District Headquarters Restroom / Breakroom Renovations	60,000			New project identified
3	District Headquarters Generator Control Panel Upgrades	75,000			New project identified
4	District Headquarters Heating, Ventilation, and Air Conditioning Replacements	83,000			New project identified
5	District Headquarters Water Resource Building Flooring Replacement	90,000			New project identified
6	Sawgrass Lake Pump Station — North Rehabilitation	120,000			New project identified
7	C-231 Repair Seepage Areas	150,000			Adjustment based on project schedule
8	Infrastructure Rehabilitation and Improvements	250,000			Adjusted based on annual work plan needs
9	Resurface AP1	250,000			New project identified
10	Palm Bay Service Center Fleet Building Roof Replacement	275,000			New project identified
11	Moss Bluff Lock Rehabilitation Design	300,000			New project identified
12	Lake Apopka Lock and Dam Rehabilitation	400,000			New project identified
13	District Headquarters Chiller #1 Replacement	425,000			New project identified
14	Burrell Dam Rehabilitation Construction	2,876,160			New project identified
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				22,000	
1	Debt Service – Long-Term Lease	22,000			GASB 87 compliance
Reserves				-	
TOTAL NEW ISSUES			0.50	7,669,985	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Preliminary Budget for FY 2024–25			106.41	\$33,121,467	

Trends and Changes

This program encompasses a wide variety of activities including land management, facility and fleet services/maintenance, as well as works of the District. Despite the District’s best efforts to streamline expenses while still achieving our mission, the economic shift in FY 2021–22 has played a major role within this program, as well as districtwide, as costs have increased significantly.

Historically the District has received recurring state revenues through state appropriations from the LATF that help alleviate some of this burden as well as accelerate necessary land management activities. The majority of this funding is used in Contracted Services and Operating Expenses. Some of these activities include, but are not limited to, the removal of invasive plant species, trail/road maintenance, and fencing. These efforts ensure public safety and enjoyment while fulfilling the District’s obligations for protection and restoration of District lands.

Fluctuations in expenditures during the three-year comparison period, from FY 2020–21 through FY 2022–23, are noticeable under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 4.6 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The 46.6 percent, or \$423,498, increase in Operating Capital Outlay was due to an increase of \$518,742 for the replacement of vehicles that meet or exceed the District’s replacement criteria, which is offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$135,822). All debt within 3.0 is directly related to the implementation of GASB 87 pertaining to Lessee agreements and GASB 96 related to SBITAs. Under each of these GASB requirements, the District is required to record the present value of the future payments as Debt (Other Financing Sources)

IV. Program and Activity Allocations

and Capital Outlay. Under GASB 87, leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and the current lease expires in December 2031. These do not include borrowing or bonding.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$9,650,131 compared to the actual unaudited expenditures in FY 2022–23 of \$8,467,917 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services is budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in variances between actual needs and budget. Operating Expenses, when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, show a 44.6 percent, or \$2,402,210 increase due mainly to increases in the use of Chemical Supplies for plant management and a specific state appropriation in FY 2023–24 for an Invasive Plant Control Placeholder. Fixed Capital Outlay shows a substantial increase of 114.6 percent, or \$4,550,596, primarily due to increases in Pave Fellsmere Grade from CR 507 to Fellsmere Grade Recreational Area (\$1,250,000) and Burrell Lock Rehabilitation (\$2,502,000).

Budget Variances

The program budget for Operation and Maintenance of Lands and Works in the FY 2024–25 Preliminary Budget has a 0.6 percent, or \$213,662, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.8 percent, or \$173,186, due to a projected increase in Group Insurance, as well as internal redirections of 0.5 FTEs from program 4.0.
- Contracted Services will decrease by 13 percent, or \$758,584, due to projected decreases in Invasive Plant Control Placeholder (\$1,000,000), Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000), Oracle Enterprise Content Management System Developer Upgrade (\$43,318), Remove / Mulch Canal Vegetation (\$25,000), and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$1,899), which are offset by increases in Court Reporter and Transcription Services (\$735), Legal Services / Attorney's Fees (\$1,294), Lake Jesup Conservation Area (\$2,500), Electrical Services (\$3,000), Consultant Services (\$3,740), Software Maintenance Services (\$6,657), Security Services (\$8,000), Longleaf Pine Preserve (\$19,000), Computer Technology Services (\$56,300), Vegetation Management and Planting Services (\$90,000), and West Augustine — Twelve Mile Swamp (\$220,407).

IV. Program and Activity Allocations

- Operating Expenses will increase by 2.3 percent, or \$180,801, due to projected increases in Subscriptions (\$2), Training — No Travel (\$10), Printing and Reproduction Services (\$12), Meeting Resources (\$18), Office Furniture / Equipment Under \$5,000 (\$21), Office Support Supplies (\$35), Travel — District Business (\$100), Memberships, Professional Certifications, and Licenses (\$145), Advertising (\$177), In-State Training and Related Travel (\$228), Books and Technical Materials (\$502), Recording and Court Costs (\$823), Uniforms (\$1,999), Seeds, Sod, Shrubs, and Fertilizer (\$2,000), Rental of Other Equipment (\$5,000), Safety Supplies (\$9,991), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$10,000), Rental of Buildings and Property (\$20,000), Repair and Maintenance of Buildings (\$80,000), Motor Fuels and Lubricants (\$101,000), Utilities (\$140,000), Rental of Charter Aircraft and Pilot for Land Management Activities (\$146,561), Repair and Maintenance of Equipment (\$159,840), and Insurance and Bonds (\$508,493), which are offset by decreases in Invasive Plant Control Placeholder (\$1,000,000), Computer Hardware Under \$5,000 (\$5,089), Telephone and Communications (\$603), Cellular Telephones and Accessories (\$419), Computer Software (\$28), and Out of State Travel / Training (\$16).
- Operating Capital Outlay will increase by 36.9 percent, or \$486,049, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,440), Computer Hardware Over \$5,000 (\$7,909), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$170,700), and Motor Vehicles (\$300,000).
- Fixed Capital Outlay will decrease by 3.4 percent, or \$288,560, due to projected decreases in Burrell Lock Rehabilitation (\$2,002,000), Pave Fellsmere Grade from CR 507 to Fellsmere Grade Recreational Area (\$1,250,000), S-157 Rehabilitation (\$390,531), Levee Repairs (\$380,000), District Headquarters Chiller #3 Replacement (\$300,000), District Headquarters Laboratory Upgrades (\$207,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Lake Apopka Refurbish Duda Pump Station (\$120,000), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Lake Apopka Loop Trail Upgrades (\$100,000), Orange Creek Restoration Area (\$99,189), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), District Headquarters Executive Roof Replacement (\$75,000), Pump Management / Remote Gate Operations (\$60,000), Infrastructure Improvements (\$50,000), Walkways / Platforms in Support of Data Collection (\$50,000), Sunland Citrus (\$45,000), Palm Bay Service Center Variable Air Valves Replacement (\$38,000), Lake Jesup Conservation Area (\$12,000), and Lease Right of Use (\$5,000), which are offset by increases in Field Activities — Land Management (\$36,000), District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$38,000), District Headquarters Restroom / Breakroom Renovations (\$60,000), District Headquarters Generator Control Panel Upgrades (\$75,000), District Headquarters Water Resource Building Flooring Replacement (\$90,000), Sawgrass Lake Pump Station — North Rehabilitation (\$120,000), C-231 Repair Seepage Areas (\$150,000), Infrastructure Rehabilitation and Improvements (\$250,000), Resurface AP1 (\$250,000), Palm Bay Service Center Fleet Building

IV. Program and Activity Allocations

Roof Replacement (\$275,000), Moss Bluff Lock Rehabilitation Design (\$300,000), Lake Apopka Lock and Dam Rehabilitation (\$400,000), District Headquarters Chiller #1 Replacement (\$425,000), and Burrell Dam Rehabilitation Construction (\$2,876,160).

- Debt Services will decrease by 3.2 percent, or \$6,554, due to projected decreases in Debt Service Principal — Software Subscription (\$26,511) and Debt Service Interest — Software Subscription (\$2,043), which are offset by an increase in Debt Service — Long-Term Lease (\$22,000).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits – \$9,823,317 for 99.41 FTEs
 - 3.1 Land Management (30.73 FTEs)
 - 3.2 Works (31.2 FTEs)
 - 3.3 Facilities (6.55 FTEs)
 - 3.4 Invasive Plant Control (8.53 FTEs)
 - 3.5 Other Operations and Maintenance Activities (2.8 FTEs)
 - 3.6 Fleet Services (14.45 FTEs)
 - 3.7 Technology and Information Services (5.15 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$2,918,047)
 - Fire Management — Prescribed Burns (\$430,000)
 - Locktending Services (\$271,008)
 - Janitorial Services (\$250,000)
 - West Augustine — Twelve Mile Swamp (\$220,407)
 - Mechanical Services (\$215,000)
 - Computer Technology Services (\$182,213)
 - Security Services (\$141,000)
 - Software Maintenance Services (\$126,006)
 - Consultant Services (\$73,384)
 - Surveying Services (\$60,000)
 - Remove / Mulch Canal Vegetation (\$50,000)
 - Electrical Services (\$38,000)
 - Pest Control (\$33,000)
 - Mapping Services and Aerial Photos (\$25,000)
 - Longleaf Pine Preserve (\$24,000)
 - Environmental Management (\$23,000)
 - Legal Services / Attorney's Fees (\$4,400)
 - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$4,400)
 - Court Reporter and Transcription Services (\$2,500)
 - Lake Jesup Conservation Area (\$2,500)
- Operating Expenses
 - Chemical Supplies (\$1,352,000)
 - Utilities (\$1,168,000)
 - Insurance and Bonds (\$1,042,132)

IV. Program and Activity Allocations

- Motor Fuels and Lubricants (\$955,000)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$722,250)
- Repair and Maintenance of Property and Works (\$610,391)
- Repair and Maintenance of Equipment (\$605,786)
- Repair and Maintenance of Buildings (\$323,000)
- Rental of Charter Aircraft and Pilot for Land Management Activities (\$220,000)
- Chemical Supplies — Invasive Plant Management (\$200,000)
- Rental of Buildings and Property (\$182,000)
- Tires and Tubes (\$100,000)
- Telephone and Communications (\$55,104)
- Computer Hardware Under \$5,000 (\$53,081)
- In-State Training and Related Travel (\$48,727)
- Safety Supplies (\$47,991)
- Seeds, Sod, Shrubs, and Fertilizer (\$44,000)
- Cellular Telephones and Accessories (\$38,229)
- Rental of Other Equipment (\$31,300)
- Janitorial Supplies (\$30,000)
- Travel — District Business (\$21,364)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$21,000)
- Permits and Other Fees (\$20,200)
- Uniforms (\$19,086)
- Office Furniture / Equipment Under \$5,000 (\$10,161)
- Office Support Supplies (\$7,654)
- Memberships, Professional Certifications, and Licenses (\$6,158)
- Educational Reimbursements (\$5,999)
- Training — No Travel (\$5,379)
- Freight, Moving, and Storage (\$5,000)
- Recording and Court Costs (\$2,800)
- Computer Software (\$2,571)
- Other Utilities (\$2,500)
- Printing and Reproduction Services (\$2,040)
- Meeting Resources (\$1,760)
- Books and Technical Materials (\$1,525)
- Out of State Travel / Training (\$1,464)
- Advertising (\$750)
- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$286)
- Subscriptions (\$4)
- Operating Capital Outlay
 - Motor Vehicles (\$1,125,000)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$600,000)
 - Computer Hardware Over \$5,000 (\$53,999)
 - Office Furniture / Equipment Over \$5,000 (\$24,767)

IV. Program and Activity Allocations

- Fixed Capital Outlay
 - Burrell Dam Rehabilitation Construction (\$2,876,160)
 - Field Activities — Land Management (\$1,038,700)
 - C-231 Repair Seepage Areas (\$650,000)
 - Levee Repairs (\$550,000)
 - Burrell Lock Rehabilitation (\$500,000)
 - District Headquarters Chiller #1 Replacement (\$425,000)
 - Lake Apopka Lock and Dam Rehabilitation (\$400,000)
 - Moss Bluff Lock Rehabilitation Design (\$300,000)
 - Infrastructure Rehabilitation and Improvements (\$300,000)
 - Palm Bay Service Center Fleet Building Roof Replacement (\$275,000)
 - Resurface AP1 (\$250,000)
 - Sawgrass Lake Pump Station — North Rehabilitation (\$120,000)
 - Infrastructure Improvements (\$100,000)
 - Lease Right of Use (\$90,000)
 - District Headquarters Water Resource Building Flooring Replacement (\$90,000)
 - District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$83,000)
 - District Headquarters Generator Control Panel Upgrades (\$75,000)
 - District Headquarters Restroom / Breakroom Renovations (\$60,000)
 - Walkways / Platforms in Support of Data Collection (\$50,000)
- Debt Services
 - Debt Service — Long-Term Lease (\$182,000)
 - Debt Service Principal — Software Subscription (\$16,031)
 - Debt Service Interest — Software Subscription (\$2,436)

IV. Program and Activity Allocations

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

District Description

This activity is responsible for maintenance, custodial, and restoration efforts for lands acquired through federal, state, and locally sponsored land acquisition programs. It also includes restoration enhancements that support public use. As of November 2023, the District owns an interest in approximately 777,877 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 777,877 acres, the District is the lead manager for approximately 430,208 acres.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

3.1 Land Management

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted – Preliminary)	Difference in % (Adopted – Preliminary)
Salaries and Benefits	\$ 2,144,168	\$ 1,934,342	\$ 2,375,763	\$ 2,990,535	\$ 3,020,854	\$ 30,319	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,388,370	1,173,091	1,159,678	1,671,416	1,811,424	140,008	8.4%
Operating Expenses	641,960	543,111	646,573	873,406	1,029,958	156,552	17.9%
Operating Capital Outlay	167,155	65,089	-	-	-	-	-
Fixed Capital Outlay	122,109	1,476,753	1,361,386	1,158,889	1,038,700	(120,189)	-10.4%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 4,463,762	\$ 5,192,386	\$ 5,543,400	\$ 6,694,246	\$ 6,900,936	\$ 206,690	3.1%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
		\$ 3,807,322	\$ 630,607	\$ -	\$ -	\$ 2,463,007	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,020,854	\$ -	\$ 3,020,854
Other Personal Services	-	-	-
Contracted Services	792,117	1,019,307	1,811,424
Operating Expenses	534,958	495,000	1,029,958
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	1,038,700	1,038,700
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,347,929	\$ 2,553,007	\$ 6,900,936

Trends and Changes

Land Management projects are split between Activity 3.1, Land Management, and Activity 3.4, Invasive Plant Control. The major expenses under this activity usually include Vegetative Management under Contracted Services and Chemical Supplies under Operating Expenses. From year to year, the tasks completed have seen fluctuations and will continue to fluctuate between the two activities based upon the priority of the planned work.

IV. Program and Activity Allocations

Land management activities are funded using ad valorem, land management revenue such as timber sales, fund balance, state revenues (including LATF), federal revenues, and other miscellaneous revenues. LATF funds received from the state help accelerate necessary land management activities, especially under Contracted Services and Operating Expenses. Some of these activities include, but are not limited to, the removal of invasive plant species, trail/road maintenance, and fencing. These efforts ensure public safety and enjoyment while fulfilling the District’s obligations for protection and restoration of District lands.

Since FY 2020–21, the activity’s total FTEs have been increased by 1.43, from 29.3 in FY 2020–21 to 30.73 in FY 2024–25.

A decrease of 100 percent, or \$167,155, under Operating Capital Outlay during the three-year comparison period, from FY 2020–21 through FY 2022–23, is due to a reduction in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$167,155). The large variance of \$1,239,277 in Fixed Capital Outlay was due to increases in Bridge Replacements (\$24,800), Infrastructure Rehabilitation and Improvements (\$39,618), L-77W Levee Regrading (\$82,900), Regrade the Marsh Flow-Way Levee / Access Roads (\$94,963), Lake Apopka Loop Trail Upgrades (\$98,210), Airboat Crossing Rehabilitation (\$177,071), Field Activities — Land Management (\$242,220), and Lake Apopka Wildlife Drive Levee Repairs (\$450,985).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$2,990,535 compared to the actual unaudited expenditures in FY 2022–23 of \$2,375,763 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. The 44.1 percent, or \$511,738, increase under Contracted Services was primarily due to increases in Fire Management — Prescribed Burns (\$237,596) and Vegetation Management and Planting Services (\$290,747), which were partially offset by a decrease in Longleaf Pine Preserve (\$36,230).

The \$226,833 increase under Operating Expenses, when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, were primarily due to an increase in Repair and Maintenance of Property and Works (\$301,622), which was offset by a reduction in Rental of Charter Aircraft and Pilot for Land Management Activities (\$82,458). Fixed Capital Outlay shows a decrease of 14.9 percent, or \$202,497, due to the completion of projects, including, but not limited to, Lake Apopka Wildlife Drive Levee Repairs (\$450,985), Airboat Crossing Rehabilitation (\$177,071), Lake Apopka Loop Trail Upgrades (\$98,210), and Regrade the Marsh Flow-Way Levee / Access Roads (\$94,963), which were partially offset by an increase in Field Activities — Land Management (\$640,333).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Land Management in the FY 2024–25 Preliminary Budget has a 3.1 percent, or \$206,690, increase compared to the FY 2023–24 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 1 percent, or \$30,319, due to a projected increase in Group Insurance.
- Contracted Services will increase by 8.4 percent, or \$140,008, due to projected increases in Lake Jesup Conservation Area (\$2,500), Longleaf Pine Preserve (\$19,000), and West Augustine — Twelve Mile Swamp (\$220,407), which are offset by decreases in Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000) and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$1,899).
- Operating Expenses will increase by 17.9 percent, or \$156,552, due to projected increases in Safety Supplies (\$9,991) and Rental of Charter Aircraft and Pilot for Land Management Activities (\$146,561).
- Fixed Capital Outlay will decrease by 10.4 percent, or \$120,189, due to projected decreases in Orange Creek Restoration Area (\$99,189), Sunland Citrus (\$45,000), and Lake Jesup Conservation Area (\$12,000), which are offset by an increase in Field Activities — Land Management (\$36,000).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$3,020,854)
- Contracted Services
 - Vegetation Management and Planting Services (\$1,042,117)
 - Fire Management — Prescribed Burns (\$430,000)
 - West Augustine — Twelve Mile Swamp (\$220,407)
 - Surveying Services (\$60,000)
 - Mapping Services and Aerial Photos (\$25,000)
 - Longleaf Pine Preserve (\$24,000)
 - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$4,400)
 - Lake Jesup Conservation Area (\$2,500)
 - Consultant Services (\$2,000)
 - Pest Control (\$1,000)
- Operating Expenses
 - Repair and Maintenance of Property and Works (\$435,391)
 - Rental of Charter Aircraft and Pilot for Land Management Activities (\$220,000)
 - Utilities (\$138,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$137,000)
 - Seeds, Sod, Shrubs, and Fertilizer (\$37,000)
 - In-State Training and Related Travel (\$24,235)
 - Safety Supplies (\$17,991)
 - Travel — District Business (\$8,000)

IV. Program and Activity Allocations

- Uniforms (\$2,500)
- Office Support Supplies (\$2,000)
- Printing and Reproduction Services (\$2,000)
- Permits and Other Fees (\$1,500)
- Rental of Other Equipment (\$1,500)
- Memberships, Professional Certifications, and Licenses (\$1,191)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$500)
- Promotional Activities (\$500)
- Training — No Travel (\$300)
- Meeting Resources (\$200)
- Advertising (\$150)
- Fixed Capital Outlay
 - Field Activities — Land Management (\$1,038,700)

IV. Program and Activity 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 activity is responsible for 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. As of November 2023, the District maintains 115 miles of USACE/District-constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 13 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

3.2 Works

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 2,299,762	\$ 2,234,961	\$ 2,377,155	\$ 2,918,064	\$ 2,954,744	\$ 36,680	1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	662,281	722,937	785,031	943,008	918,008	(25,000)	-2.7%
Operating Expenses	711,300	695,817	815,582	955,280	961,280	6,000	0.6%
Operating Capital Outlay	-	-	7,653	-	-	-	-
Fixed Capital Outlay	3,765,803	4,551,443	2,337,480	6,477,531	6,096,160	(381,371)	-5.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 7,439,146	\$ 8,205,158	\$ 6,322,901	\$ 11,293,883	\$ 10,930,192	\$ (363,691)	-3.2%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,456,122	\$ 1,474,070	\$ -	\$ -	\$ -	\$ -	\$10,930,192

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,954,744	\$ -	\$ 2,954,744
Other Personal Services	-	-	-
Contracted Services	918,008	-	918,008
Operating Expenses	961,280	-	961,280
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	6,096,160	6,096,160
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,834,032	\$ 6,096,160	\$10,930,192

Trends and Changes

The basic infrastructure of the District has not changed significantly and is not expected to change in the near future. The total number of District-owned facilities, infrastructure, and equipment is generally stable; however, because much of the infrastructure is nearing the end of its useful life, this has necessitated more major repairs and

IV. Program and Activity Allocations

maintenance in recent years. Under the new District policy, rehabilitations of works are completed on a priority schedule that is likely to result in annual workload fluctuations.

The activity's total FTEs remained steady at 31 from FY 2020–21 to FY 2022–23. The FTE count slightly increased to 31.2 in FY 2022–23 and will remain at that level in FY 2024–25.

This activity had a noticeable decrease in expenditures under Fixed Capital Outlay during the three-year comparison period, from FY 2020–21 through FY 2022–23. This decrease was mainly due to the completion of S-96D Rehabilitation (\$1,482,786), which was partially offset by an increase in Lake Apopka Unit 2 Pump Station Rehabilitation (\$394,550).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$2,918,064 compared to the actual unaudited expenditures in FY 2022–23 of \$2,377,155 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 20.1 percent, or \$157,977, primarily due to an increase in Vegetation Management and Planting Services (\$110,238).

Operating Expenses experienced a 17.1 percent, or \$139,698, increase when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$30,040), Repair and Maintenance of Property and Works (\$41,418), and Utilities (\$47,983). Operating Capital Outlay decreased by 100 percent, or \$7,653, due to no need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$7,653). The most significant increase of 177.1 percent, or \$4,140,051, was in Fixed Capital Outlay and was primarily due to new projects: Pave Fellsmere Grade from CR 507 to Fellsmere Grade Recreational Area (\$1,250,000) and Burrell Lock Rehabilitation (\$2,502,000).

Budget Variances

The activity budget for Works in the FY 2024–25 Preliminary Budget has a 3.2 percent, or \$363,691, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.3 percent, or \$36,680, due to a projected increase in Group Insurance.
- Contracted Services will decrease by 2.7 percent, or \$25,000, due to a projected decrease in Remove / Mulch Canal Vegetation (\$25,000).

IV. Program and Activity Allocations

- Operating Expenses will increase by 0.6 percent, or \$6,000, due to projected increases in Motor Fuels and Lubricants (\$1,000) and Rental of Other Equipment (\$5,000).
- Fixed Capital Outlay will decrease by 5.9 percent, or \$381,371, due to projected decreases in Burrell Lock Rehabilitation (\$2,002,000), Pave Fellsmere Grade from CR 507 to Fellsmere Grade Recreational Area (\$1,250,000), S-157 Rehabilitation (\$390,531), Levee Repairs (\$380,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Lake Apopka Refurbish Duda Pump Station (\$120,000), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Lake Apopka Loop Trail Upgrades (\$100,000), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Pump Management / Remote Gate Operations (\$60,000), Walkways / Platforms in Support of Data Collection (\$50,000), and Infrastructure Improvements (\$50,000), which are offset by increases in Sawgrass Lake Pump Station — North Rehabilitation (\$120,000), C-231 Repair Seepage Areas (\$150,000), Infrastructure Rehabilitation and Improvements (\$250,000), Resurface AP1 (\$250,000), Moss Bluff Lock Rehabilitation Design (\$300,000), Lake Apopka Lock and Dam Rehabilitation (\$400,000), and Burrell Dam Rehabilitation Construction (\$2,876,160).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$2,954,744)
- Contracted Services
 - Vegetation Management and Planting Services (\$500,000)
 - Locktending Services (\$271,008)
 - Remove / Mulch Canal Vegetation (\$50,000)
 - Electrical Services (\$30,000)
 - Consultant Services (\$30,000)
 - Software Maintenance Services (\$25,000)
 - Pest Control (\$12,000)
- Operating Expenses
 - Utilities (\$365,000)
 - Chemical Supplies (\$175,000)
 - Repair and Maintenance of Property and Works (\$175,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$160,000)
 - Rental of Other Equipment (\$25,000)
 - In-State Training and Related Travel (\$11,030)
 - Uniforms (\$10,000)
 - Repair and Maintenance of Buildings (\$10,000)
 - Travel — District Business (\$7,500)
 - Safety Supplies (\$7,500)
 - Motor Fuels and Lubricants (\$5,000)
 - Seeds, Sod, Shrubs, and Fertilizer (\$5,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$3,000)

IV. Program and Activity Allocations

- Office Support Supplies (\$1,500)
- Repair and Maintenance of Equipment (\$500)
- Memberships, Professional Certifications, and Licenses (\$200)
- Training — No Travel (\$50)
- Fixed Capital Outlay
 - Burrell Dam Rehabilitation Construction (\$2,876,160)
 - C-231 Repair Seepage Areas (\$650,000)
 - Levee Repairs (\$550,000)
 - Burrell Lock Rehabilitation (\$500,000)
 - Lake Apopka Lock and Dam Rehabilitation (\$400,000)
 - Infrastructure Rehabilitation and Improvements (\$300,000)
 - Moss Bluff Lock Rehabilitation Design (\$300,000)
 - Resurface AP1 (\$250,000)
 - Sawgrass Lake Pump Station — North Rehabilitation (\$120,000)
 - Infrastructure Improvements (\$100,000)
 - Walkways / Platforms in Support of Data Collection (\$50,000)

IV. Program and Activity Allocations

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

District Description

This activity is responsible for maintaining approximately 326,229-square-foot of office, warehouse, and maintenance buildings, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. This activity’s emphasis on preventive maintenance and planned replacement of key facilities components is helping the District counter the impact of aging facilities and equipment. Standardization of maintenance procedures, equipment, and supplies, combined with identifying outsourcing opportunities where it is cost effective, are being implemented wherever possible to efficiently assign staff. It also includes the planning, design, and construction of all District facilities.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

3.3 Facilities

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 547,275	\$ 558,335	\$ 504,780	\$ 673,508	\$ 682,764	\$ 9,256	1.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	654,032	634,113	571,470	750,000	761,000	11,000	1.5%
Operating Expenses	1,499,025	1,111,913	1,357,296	1,487,300	2,178,625	691,325	46.5%
Operating Capital Outlay	-	182,325	28,823	-	-	-	-
Fixed Capital Outlay	203,932	2,221,478	271,958	885,000	1,098,000	213,000	24.1%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	51,331	150,848	160,000	182,000	22,000	13.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,904,264	\$ 4,759,495	\$ 2,885,175	\$ 3,955,808	\$ 4,902,389	\$ 946,581	23.9%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,902,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 682,764	\$ -	\$ 682,764
Other Personal Services	-	-	-
Contracted Services	761,000	-	761,000
Operating Expenses	2,178,625	-	2,178,625
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	1,098,000	1,098,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	182,000	182,000
Reserves — Emergency Response	-	-	-
TOTAL	\$ 3,622,389	\$ 1,280,000	\$ 4,902,389

Trends and Changes

Staff has analyzed expenditures in this program and sought greater efficiencies. Over the past several years, the cost of utilities, insurance, maintenance, and repairs have increased even with efforts being made to reduce costs through energy conservation practices, contract negotiations, and more efficient staff assignments. The completed

IV. Program and Activity Allocations

District-owned service center, located in Apopka, replaced the need for the leased Maitland Service Center. The new service center provides an estimated \$300,000 in cost savings per year.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, expenditures within the activity remained stable with no major variations. The expenditures in this category often reflect purchases of equipment that address a particular need for this activity, which are often nonrecurring.

It is worth noting that in FY 2021–22 the activity shows a substantial increase compared to the FY 2020–21 actual expenditures due to the need for recording the Lease Right of Use under Fixed Capital Outlay. All debt within activity 3.3 is directly related to the implementation of GASB 87 pertaining to Lessee agreements. Leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources) and Capital Outlay. These do not include borrowing or bonding. The current lease expires in December 2031.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variances are shown for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$673,508 compared to the actual unaudited expenditures in FY 2022–23 of \$504,780 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance.

The increase of 31.2 percent, or \$178,530, under Contracted Services was mainly due to an increase in Mechanical Services (\$106,765), while the increase under Operating Expenses was mainly due to an increase in Rental of Buildings and Property (\$162,000), which was partially offset by a decrease in Repair and Maintenance of Buildings (\$72,196). The increase in Fixed Capital Outlay reflects increases in expenditures related to Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), District Headquarters Laboratory Upgrades (\$207,000), and District Headquarters Chiller #3 Replacement (\$300,000).

The 100 percent decrease under Operating Capital Outlay was due to no need for Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$15,847) or Office Furniture / Equipment Over \$5,000 (\$12,976).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Facilities in the FY 2024–25 Preliminary Budget has a 23.9 percent, or \$946,581, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.4 percent, or \$9,256, due to a projected increase in Group Insurance.
- Contracted Services will increase by 1.5 percent, or \$11,000 due to projected increases in Electrical Services (\$3,000) and Security Services (\$8,000).
- Operating Expenses will increase by 46.5 percent, or \$691,325, due to projected increases in Seeds, Sod, Shrubs, and Fertilizer (\$2,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$10,000), Rental of Buildings and Property (\$20,000), Repair and Maintenance of Buildings (\$80,000), Utilities (\$140,000), and Insurance and Bonds (\$439,325).
- Fixed Capital Outlay will increase by 24.1 percent, or \$213,000, due to projected increases in District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$38,000), District Headquarters Restroom / Breakroom Renovations (\$60,000), District Headquarters Generator Control Panel Upgrades (\$75,000), District Headquarters Water Resource Building Flooring Replacement (\$90,000), Palm Bay Service Center Fleet Building Roof Replacement (\$275,000), and District Headquarters Chiller #1 Replacement (\$425,000), which are offset by decreases in District Headquarters Chiller #3 Replacement (\$300,000), District Headquarters Laboratory Upgrades (\$207,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), District Headquarters Executive Roof Replacement (\$75,000), Palm Bay Service Center Variable Air Valves Replacement (\$38,000), and Lease Right of Use (\$5,000).
- Debt Services will increase by 13.8 percent, or \$22,000, due to an increase in Debt Service — Long-Term Lease (\$22,000).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$682,764)
- Contracted Services
 - Janitorial Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Security Services (\$141,000)
 - Vegetation Management and Planting Services (\$125,000)
 - Pest Control (\$20,000)
 - Electrical Services (\$8,000)
 - Consultant Services (\$2,000)
- Operating Expenses
 - Insurance and Bonds (\$837,325)
 - Utilities (\$665,000)
 - Repair and Maintenance of Buildings (\$313,000)
 - Rental of Buildings and Property (\$182,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$85,000)

IV. Program and Activity Allocations

- Janitorial Supplies (\$30,000)
- Repair and Maintenance of Equipment (\$28,000)
- Office Furniture / Equipment Under \$5,000 (\$10,000)
- Safety Supplies (\$9,000)
- Freight, Moving, and Storage (\$5,000)
- Rental of Other Equipment (\$4,800)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$2,500)
- Other Utilities (\$2,500)
- Seeds, Sod, Shrubs, and Fertilizer (\$2,000)
- Permits and Other Fees (\$1,500)
- Office Support Supplies (\$1,000)
- Fixed Capital Outlay
 - District Headquarters Chiller #1 Replacement (\$425,000)
 - Palm Bay Service Center Fleet Building Roof Replacement (\$275,000)
 - District Headquarters Water Resource Building Flooring Replacement (\$90,000)
 - Lease Right of Use (\$90,000)
 - District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$83,000)
 - District Headquarters Generator Control Panel Upgrades (\$75,000)
 - District Headquarters Restroom / Breakroom Renovations (\$60,000)
- Debt Services
 - Debt Service — Long-Term Lease (\$182,000)

IV. Program and Activity 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 activity is responsible for 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. To improve efficiency, the District partners with FWC when controlling aquatic vegetation that impacts both agencies. The District also partners with the Central Florida Lygodium Strategy to limit the expansion of *Lygodium microphyllum*.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

3.4 Invasive Plant Control

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 584,694	\$ 585,121	\$ 666,205	\$ 788,564	\$ 800,740	\$ 12,176	1.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,370,066	991,143	1,135,864	2,160,930	1,250,930	(910,000)	-42.1%
Operating Expenses	1,023,401	828,530	513,987	2,392,819	1,392,819	(1,000,000)	-41.8%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,978,161	\$ 2,404,794	\$ 2,316,056	\$ 5,342,313	\$ 3,444,489	\$ (1,897,824)	-35.5%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,680,119	\$ 251,070	\$ -	\$ -	\$ 1,513,300	\$ -	\$ 3,444,489

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 800,740	\$ -	\$ 800,740
Other Personal Services	-	-	-
Contracted Services	537,630	713,300	1,250,930
Operating Expenses	592,819	800,000	1,392,819
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,931,189	\$ 1,513,300	\$ 3,444,489

IV. Program and Activity Allocations

Trends and Changes

Land Management projects are split between Activity 3.1, Land Management, and Activity 3.4, Invasive Plant Control. The major expenses under this activity usually include Vegetative Management under Contracted Services and Chemical Supplies under Operating Expenses. From year to year, the tasks completed have seen fluctuations and will continue to fluctuate between the two activities based upon the priority of the planned work.

Land management activities are funded using ad valorem, land management revenue such as timber sales, fund balance, state revenues (including LATF), federal revenues, and other miscellaneous revenues. LATF funds received from the state help accelerate necessary land management activities, especially under Contracted Services and Operating Expenses. Some of these activities include, but are not limited to, the removal of invasive plant species, trail/road maintenance, and fencing. These efforts ensure public safety and enjoyment while fulfilling the District's obligations for protection and restoration of District lands.

Similar to other activities within Program 3.0, this activity has also gradually reduced its FTEs from 8.9 in FY 2020–21 to 8.53 in FY 2023–24 and that level will remain the same for FY 2024–25.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$788,564 compared to the actual unaudited expenditures in FY 2022–23 of \$666,205 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. The 90.2 percent, or \$1,025,066, increase under Contracted Services was primarily due to an increase in Invasive Plant Control Placeholder (\$1,000,000). During the same time frame, the \$1,878,832 increase under Operating Expenses was mainly due to increases in Chemical Supplies (including Invasive Plant Management) (\$877,286) and Invasive Plant Control Placeholder (\$1,000,000).

Budget Variances

The activity budget for Invasive Plant Control in the FY 2024–25 Preliminary Budget has a 35.5 percent, or \$1,897,824, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.5 percent, or \$12,176, due to a projected increase in Group Insurance.
- Contracted Services will decrease by 42.1 percent, or \$910,000, due to a projected decrease in Invasive Plant Control Placeholder (\$1,000,000), which is offset by an increase in Vegetation Management and Planting Services (\$90,000).

IV. Program and Activity Allocations

- Operating Expenses will decrease by 41.8 percent, or \$1,000,000, due to a projected decrease in Invasive Plant Control Placeholder (\$1,000,000).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$800,740)
- Contracted Services
 - Vegetation Management and Planting Services (\$1,250,930)
- Operating Expenses
 - Chemical Supplies (\$1,177,000)
 - Chemical Supplies — Invasive Plant Management (\$200,000)
 - In-State Training and Related Travel (\$10,389)
 - Travel — District Business (\$2,000)
 - Safety Supplies (\$1,500)
 - Uniforms (\$1,500)
 - Memberships, Professional Certifications, and Licenses (\$430)

IV. Program and Activity Allocations

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

District Description

This activity is responsible for emergency management, environmental management, and program support functions for all activities under Program 3.0. Additionally, this activity accounts for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, insurance and bonds, human resources, and telecommunications-related expenses cross-charged to all activities under Program 3.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

3.5 Other Operation and Maintenance Activities

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 288,274	\$ 621,537	\$ 1,034,518	\$ 373,481	\$ 443,570	\$ 70,089	18.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	55,980	72,262	30,283	38,217	44,261	6,044	15.8%
Operating Expenses	214,737	158,266	179,782	182,918	214,314	31,396	17.2%
Operating Capital Outlay	2,003	44	22,589	23,738	49,277	25,539	107.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 560,994	\$ 852,109	\$ 1,267,172	\$ 618,354	\$ 751,422	\$ 133,068	21.5%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 751,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 443,570	\$ -	\$ 443,570
Other Personal Services	-	-	-
Contracted Services	44,261	-	44,261
Operating Expenses	214,314	-	214,314
Operating Capital Outlay	49,277	-	49,277
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 751,422	\$ -	\$ 751,422

Trends and Changes

Changes in expenditure levels in this activity are often directly related to unanticipated natural disasters, such as wildfires and hurricanes, the cost of which often exceed the budgeted amounts for this activity.

A significant increase under Salaries and Benefits during the three-year comparison period from FY 2020–21 through FY 2022–23 was due to redirections of certain support staff into this activity from other activities within Program 3.0.

IV. Program and Activity Allocations

Operating Capital Outlay had an increase of \$20,586 during the three-year comparison period, from FY 2020–21 through FY 2022–23, due to cross-charges from subactivity 6.1.8 for an increased need in Computer Hardware Over \$5,000 (\$20,586).

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$373,481 compared to the actual unaudited expenditures in FY 2022–23 of \$1,034,518 primarily due to redirections of certain support staff in this activity to other activities within Program 3.0 during the adopted budget cycle. Increases of \$7,934 in Contracted Services for this same comparison period were due to an increase in Environmental Management (\$1,526), Legal Services / Attorney's Fees (\$1,643), Court Reporter and Transcription Services (\$1,706), and Consultant Services (\$2,779), which were cross-charges from subactivity 6.1.2.

Budget Variances

The activity budget for Other Operation and Maintenance Activities in the FY 2024–25 Preliminary Budget has a 21.5 percent, or \$133,068, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 18.8 percent, or \$70,089, due to a projected increase in Group Insurance.
- Contracted Services will increase by 15.8 percent, or \$6,044, due to projected increases in Court Reporter and Transcription Services (\$735), Legal Services / Attorney's Fees (\$1,294), and Consultant Services (\$4,022), which are offset by a decrease in Computer Technology Services (\$7).
- Operating Expenses will increase by 17.2 percent, or \$31,396, due to projected increases in Subscriptions (\$2), Printing and Reproduction Services (\$12), Meeting Resources (\$18), Office Furniture / Equipment Under \$5,000 (\$22), Office Support Supplies (\$41), Training — No Travel (\$62), Travel — District Business (\$118), Memberships, Professional Certifications, and Licenses (\$145), Advertising (\$177), In-State Training and Related Travel (\$243), Repair and Maintenance of Equipment (\$450), Books and Technical Materials (\$502), Recording and Court Costs (\$823), and Insurance and Bonds (\$32,421), which are offset by decreases in Computer Hardware Under \$5,000 (\$2,618), Telephone and Communications (\$603), and Cellular Telephones and Accessories (\$419).
- Operating Capital Outlay will increase by 107.6 percent, or \$25,539, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,440) and Computer Hardware Over \$5,000 (\$18,099).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$443,570)
- Contracted Services
 - Environmental Management (\$23,000)
 - Consultant Services (\$13,675)
 - Legal Services / Attorney's Fees (\$4,400)
 - Court Reporter and Transcription Services (\$2,500)

IV. Program and Activity Allocations

- Computer Technology Services (\$686)
- Operating Expenses
 - Insurance and Bonds (\$94,710)
 - Telephone and Communications (\$55,104)
 - Cellular Telephones and Accessories (\$38,229)
 - Repair and Maintenance of Equipment (\$7,987)
 - Educational Reimbursements (\$5,999)
 - Recording and Court Costs (\$2,800)
 - Computer Hardware Under \$5,000 (\$1,714)
 - Meeting Resources (\$1,560)
 - Books and Technical Materials (\$1,525)
 - Travel — District Business (\$1,150)
 - In-State Training and Related Travel (\$828)
 - Office Support Supplies (\$640)
 - Advertising (\$600)
 - Memberships, Professional Certifications, and Licenses (\$491)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$250)
 - Training — No Travel (\$208)
 - Rewards, Recognition, Prizes, and Awards (\$200)
 - Permits and Other Fees (\$200)
 - Office Furniture / Equipment Under \$5,000 (\$75)
 - Printing and Reproduction Services (\$40)
 - Subscriptions (\$4)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$24,767)
 - Computer Hardware Over \$5,000 (\$24,510)

IV. Program and Activity Allocations

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

District Description

This activity includes providing staff with well-maintained vehicles and equipment to complete their job responsibilities in a safe and efficient manner. This includes automobiles and light, medium, and heavy trucks, construction equipment, marine equipment (e.g., boats, airboats, boat engines, etc.), trailers, tractors, mowers, and all-terrain vehicles. As of November 2023, the District maintains a districtwide fleet of approximately 203 vehicles and 323 pieces of equipment. Replacement of vehicles and equipment typically exceeds Department of Management Services established minimal replacement criteria.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

3.6 Fleet Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 999,195	\$ 969,488	\$ 931,488	\$ 1,232,175	\$ 1,247,745	\$ 15,570	1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	287	-	-	-	-
Operating Expenses	1,277,776	1,626,491	1,778,265	1,808,096	2,106,843	298,747	16.5%
Operating Capital Outlay	708,372	1,550,323	1,234,947	1,254,300	1,725,000	470,700	37.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,985,343	\$ 4,146,302	\$ 3,944,987	\$ 4,294,571	\$ 5,079,588	\$ 785,017	18.3%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,854,588	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 5,079,588

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,247,745	\$ -	\$ 1,247,745
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	2,106,843	-	2,106,843
Operating Capital Outlay	1,725,000	-	1,725,000
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 5,079,588	\$ -	\$ 5,079,588

IV. Program and Activity Allocations

Trends and Changes

An increased spending level over the three-year comparison period, from FY 2020–21 through FY 2022–23, under Operating Capital Outlay was due to an increase of \$526,575 for the replacement of vehicles that meet or exceed the District’s replacement criteria.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, Salaries and Benefits in the FY 2023–24 Adopted Budget were \$1,232,175 compared to the actual unaudited expenditures in FY 2022–23 of \$931,488 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance.

Budget Variances

The activity budget for Fleet Services in the FY 2024–25 Preliminary Budget has an 18.3 percent, or \$785,017 increase compared to the FY 2023–24 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 1.3 percent, or \$15,570, due to a projected increase in Group Insurance.
- Operating Expenses will increase by 16.5 percent, or \$298,747, due to projected increases in Uniforms (\$2,000), Insurance and Bonds (\$36,747), Motor Fuels and Lubricants (\$100,000), and Repair and Maintenance of Equipment (\$160,000).
- Operating Capital Outlay will increase by 37.5 percent, or \$470,700, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$170,700) and Motor Vehicles (\$300,000).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$1,247,745)
- Operating Expenses
 - Motor Fuels and Lubricants (\$950,000)
 - Repair and Maintenance of Equipment (\$550,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$340,000)
 - Insurance and Bonds (\$110,097)
 - Tires and Tubes (\$100,000)
 - Permits and Other Fees (\$17,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$15,000)
 - Safety Supplies (\$12,000)
 - Uniforms (\$5,000)
 - Memberships, Professional Certifications, and Licenses (\$3,846)
 - Office Support Supplies (\$2,000)
 - Travel — District Business (\$1,000)
 - In-State Training and Related Travel (\$900)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Motor Vehicles (\$1,125,000)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$600,000)

IV. Program and Activity Allocations

3.7 Technology and Information Services — This activity includes computer hardware and software, data lines, computer support and maintenance, information technology 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 all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development, that are cross-charged to all activities under Program 3.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

3.7 Technology and Information Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 526,842	\$ 504,572	\$ 578,008	\$ 673,804	\$ 672,900	\$ (904)	-0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	225,303	220,158	259,878	288,878	308,242	19,364	6.7%
Operating Expenses	155,194	77,117	92,696	86,572	83,353	(3,219)	-3.7%
Operating Capital Outlay	30,643	9,187	37,659	39,679	29,489	(10,190)	-25.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	47,021	18,467	(28,554)	-60.7%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 937,982	\$ 811,034	\$ 968,241	\$ 1,135,954	\$ 1,112,451	\$ (23,503)	-2.1%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,105,587	\$ -	\$ -	\$ 6,418	\$ -	\$ 446	\$ 1,112,451

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 672,900	\$ -	\$ 672,900
Other Personal Services	-	-	-
Contracted Services	301,378	6,864	308,242
Operating Expenses	83,353	-	83,353
Operating Capital Outlay	29,489	-	29,489
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	18,467	18,467
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,087,120	\$ 25,331	\$ 1,112,451

Trends and Changes

See subactivity 6.1.9 for trends and changes as all items in this activity are a result of cross-charging.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Technology and Information Services in the FY 2024–25 Preliminary Budget has a 2.1 percent, or \$23,503, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease of 0.1 percent, or \$904, in this activity.
- Contracted Services will increase by 6.7 percent, or \$19,364, due to projected increases in Software Maintenance Services (\$6,657) and Computer Technology Services (\$56,307), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$43,318) and Consultant Services (\$282).
- Operating Expenses will decrease by 3.7 percent, or \$3,219, due to projected decreases in Computer Hardware Under \$5,000 (\$2,471), Repair and Maintenance of Equipment (\$610), Training — No Travel (\$52), Computer Software (\$28), Travel — District Business (\$18), Out of State Travel / Training (\$16), In-State Training and Related Travel (\$15), and Office Support Supplies (\$6).
- Operating Capital Outlay will decrease by 25.7 percent, or \$10,190, due to a projected decrease in Computer Hardware Over \$5,000 (\$10,190).
- Debt Services will decrease by 60.7 percent, or \$28,554, due to projected decreases in Debt Service Principal — Software Subscription (\$26,511) and Debt Service Interest — Software Subscription (\$2,043).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$672,900)
- Contracted Services
 - Computer Technology Services (\$181,527)
 - Software Maintenance Services (\$101,006)
 - Consultant Services (\$25,709)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$51,367)
 - Repair and Maintenance of Equipment (\$19,299)
 - Training — No Travel (\$4,821)
 - Computer Software (\$2,571)
 - Travel — District Business (\$1,714)
 - Out of State Travel / Training (\$1,464)
 - In-State Training and Related Travel (\$1,345)
 - Office Support Supplies (\$514)
 - Rewards, Recognition, Prizes, and Awards (\$86)
 - Uniforms (\$86)
 - Office Furniture / Equipment Under \$5,000 (\$86)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$29,489)
- Debt Services
 - Debt Service Principal — Software Subscription (\$16,031)
 - Debt Service Interest — Software Subscription (\$2,436)

IV. Program and Activity Allocations

4.0 Regulation

This program includes water use permitting, water well construction permitting, water well contractor licensing, environmental resource and surface water management permitting, permit administration and enforcement, and any delegated regulatory program.

District Description

One aspect of the District's bureaus of Environmental Resource Regulation and Water Use Regulation is to focus on efficient and effective permitting.

The Bureau of Environmental Resource Regulation (BERR) is responsible for implementing the District's environmental resource permitting program, the formal wetlands determination program, the FDOT mitigation program, and the mitigation banking program. The engineering staff review construction plans, calculations, soils information, and engineering models to ensure that systems will meet water quality and quantity criteria. The regulatory scientists are responsible for comparing submitted applications with the applicable rule criteria to ensure there is no net loss of wetland functions within the respective basin.

Another focus of the Bureau of Environmental Resource Regulation is ensuring that appropriate permits are obtained prior to construction and that permittees comply with permit conditions once work begins. Staff are also responsible for ensuring constructed systems continue to function as designed and permitted.

The Bureau of Water Use Regulation is responsible for implementing the District's water use permitting, compliance and enforcement, water well construction, and water well contractor licensing programs.

The Office of Records and Regulatory Support (ORRS) assists the District's regulatory programs. This office includes the administrative support for the District's environmental resource and consumptive use permitting programs, water well contractor licensing, and compliance programs. Additionally, it provides districtwide print and mail services, records management, and imaging services.

This program also includes all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative functions, certain human resource functions, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

IV. Program and Activity Allocations

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAM BY EXPENDITURE CATEGORY**

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

4.0 Regulation

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 11,716,312	\$ 11,470,209	\$ 13,299,859	\$ 16,746,487	\$ 16,873,500	\$ 127,013	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	569,183	648,586	482,517	577,672	743,772	166,100	28.8%
Operating Expenses	522,454	422,612	486,633	511,315	567,833	56,518	11.1%
Operating Capital Outlay	43,169	12,221	84,111	85,707	111,420	25,713	30.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	63,545	26,124	(37,421)	-58.9%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,851,118	\$ 12,553,628	\$ 14,353,120	\$ 17,984,726	\$ 18,322,649	\$ 337,923	1.9%

**SOURCE OF FUNDS
Fiscal Year 2024–25**

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 16,873,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,873,500
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	734,064	-	-	9,078	-	630	743,772
Operating Expenses	567,833	-	-	-	-	-	567,833
Operating Capital Outlay	111,420	-	-	-	-	-	111,420
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	26,124	-	-	-	-	-	26,124
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 18,312,941	\$ -	\$ -	\$ 9,078	\$ -	\$ 630	\$ 18,322,649

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	145.56	\$ 11,967,600	\$ 16,873,500	\$ -	\$ 16,873,500
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	734,064	9,708	743,772
Operating Expenses			567,833	-	567,833
Operating Capital Outlay			111,420	-	111,420
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	26,124	26,124
Reserves — Emergency Response			-	-	-
TOTAL			\$ 18,286,817	\$ 35,832	\$ 18,322,649

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	136.94	137.03	145.63	146.05	145.56	(0.49)	-0.3%
Contingent Worker	-	-	0.45	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.42	0.53	0.53	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	137.32	137.41	146.50	147.03	146.54	(0.49)	-0.3%

IV. Program and Activity Allocations

**St. Johns River Water Management District
REDUCTIONS — NEW ISSUES**

4.0 Regulation
Fiscal Year 2024–25

PRELIMINARY BUDGET — Fiscal Year 2024–25

FY 2023–24 Adopted Budget		147.03	\$17,984,726		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.49	26,624	
1	Cross-charging Redirections	26,624	0.49		Redirection of FTEs based on planned work
Other Personal Services				-	
Contracted Services				60,573	
1	Oracle Enterprise Content Management System Developer Upgrade	58,544			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
2	Legal Services / Attorney's Fees	1,294			Allocated across programs based upon need; total budget stayed the same
3	Court Reporter and Transcription Services	735			Allocated across programs based upon need; total budget remains the same
Operating Expenses				5,049	
1	Computer Hardware Under \$5,000	3,525			Allocated across programs; overall budget decreased by \$26,012
2	Recording and Court Costs	824			Allocated across program based upon need; overall budget stayed the same
3	In-State Training and Related Travel	178			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Advertising	176			Allocated across programs based on need; overall budget stayed the same
5	Memberships, Professional Certifications, and Licenses	144			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Books and Technical Materials	103			Allocated across programs based on need; overall budget increased by \$1,450
7	Travel — District Business	35			Allocated across programs based upon need; overall budget increased by \$9,995
8	Office Furniture / Equipment Under \$5,000	19			Allocated across programs based upon need; overall budget increased by \$11,000
9	Meeting Resources	18			Cross-charging variance. Overall budget decreased by \$200
10	Office Support Supplies	14			Adjustment made based on historical spend and projected needs
11	Printing and Reproduction Services	12			Allocated across program based upon need; overall budget stayed the same
12	Subscriptions	1			Cross-charging variance
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				37,421	
1	Debt Service Principal — Software Subscription	34,814			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
2	Debt Service Interest — Software Subscription	2,607			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
Reserves				-	
TOTAL REDUCTIONS			0.49	129,667	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Group Insurance	153,637	-	153,637	Anticipated rate increase in Group Insurance
Other Personal Services					
Contracted Services					226,673
1	Data Collection and Analysis Services	1,500			Adjusted based on annual work plan needs
2	Software Maintenance Services	15,370			Allocated across programs based upon need; overall budget increased by \$52,458
3	Computer Technology Services	87,582			Allocated across programs based upon need; overall budget increased by \$344,529
4	Consultant Services	122,221			Allocated across programs based on need; overall budget increased by \$120,974
Operating Expenses					61,567
1	Uniforms	4			Cross-charging variance
2	Rewards, Recognition, Prizes, and Awards	4			Cross-charging variance
3	Out of State Travel / Training	70			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Computer Software	124			Allocated across programs based upon need; overall budget stayed the same
5	Training — No Travel	172			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Educational Reimbursements	379			Allocated across programs based upon need; overall budget stayed the same
7	Repair and Maintenance of Equipment	1,508			Allocated across programs based upon need; overall budget increased by \$237,950
8	Cellular Telephones and Accessories	1,848			Allocated across programs based upon need; overall budget stayed the same
9	Telephone and Communications	2,663			Allocated across programs based upon need; overall budget stayed the same
10	Postage and / or Courier Service	5,000			Adjustment made based on historical spend and projected needs
11	Insurance and Bonds	49,795			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
Operating Capital Outlay					25,713
1	Office Furniture / Equipment Over \$5,000	11,618			Allocated across programs; overall budget increased by \$44,500
2	Computer Hardware Over \$5,000	14,095			Allocated across programs; overall budget increased by \$49,050
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			-	467,590	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2024–25			146.54	\$18,322,649	

Trends and Changes

The District continues its ongoing effort to streamline regulatory programs to make them more efficient and effective. As a result, the following improvements and efficiencies have occurred:

- Increased proactive communication with applicants, targeted at reducing paperwork and requests for additional information.
- Increased use of electronic permitting to save applicants money and to reduce District staff processing time (electronic permitting is approximately 99 percent of total applications).
- Continued to promote the use of pre-application meetings for potential applicants so staff can answer questions and provide technical support and materials prior to application submittal.
- Restarting enhanced outreach to consultants, applicants, and the public with additional and simplified web resources, training sessions, and workshops.
- Increased cross-training and rotation of duties for staff to enhance their understanding of all aspects of the permitting process, ensure consistency, and better prepare them to make decisions.

IV. Program and Activity Allocations

- Increasing use of ORRS staff and Water Supply Planning support staff for letter modifications, water use reviews, and continuing water use verifications for small permittees.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, there are noticeable changes in expenditures under Salaries and Benefits, Contracted Services, and Operating Capital Outlay. Salaries and Benefits show an increase of 11 percent compared to the total budget for FY 2022–23 primarily due to districtwide vacancies, combined with annual turnover. The 15.2 percent, or \$86,666, decrease under Contracted Services was largely due to cross-charges from subactivity 6.1.2 in FY 2020–21 for the Legal Settlement expenses which were a result of the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549.

The 94.8 percent, or \$40,942, increase in expenditures under Operating Capital Outlay was due to an increase Computer Hardware Over \$5,000 (\$40,942).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Debt Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$16,746,487 compared to the actual unaudited expenditures in FY 2022–23 of \$13,299,859 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. The increase of 19.7 percent, or \$95,155, in Contracted Services was largely due to increases in Consultant Services (\$37,647) and Oracle Enterprise Content Management System Developer Upgrade (\$58,544). Finally, Debt Services had an increase of 100 percent to comply with GASB 96 requirements for SBITAs.

IV. Program and Activity Allocations

Budget Variances

The program budget for Regulation in the FY 2024–25 Preliminary Budget has a 1.9 percent, or \$337,923, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$127,013, due to a projected increase in Group Insurance, which is partially offset by an internal redirection of 0.49 FTEs primarily to program 3.0.
- Contracted Services will increase by 28.8 percent, or \$166,100, due to projected increases in Data Collection and Analysis Services (\$1,500), Software Maintenance Services (\$15,370), Computer Technology Services (\$87,582), and Consultant Services (\$122,221), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$58,544), Legal Services / Attorney's Fees (\$1,294), and Court Reporter and Transcription Services (\$735).
- Operating Expenses will increase by 11.1 percent, or \$56,518, due to projected increases in Uniforms (\$4), Rewards, Recognition, Prizes, and Awards (\$4), Out of State Travel / Training (\$70), Computer Software (\$124), Training — No Travel (\$172), Educational Reimbursements (\$379), Repair and Maintenance of Equipment (\$1,508), Cellular Telephones and Accessories (\$1,848), Telephone and Communications (\$2,663), Postage and / or Courier Service (\$5,000), and Insurance and Bonds (\$49,795), which are offset by decreases in Computer Hardware Under \$5,000 (\$3,525), Recording and Court Costs (\$824), In-State Training and Related Travel (\$178), Advertising (\$176), Memberships, Professional Certifications, and Licenses (\$144), Books and Technical Materials (\$103), Travel — District Business (\$35), Office Furniture / Equipment Under \$5,000 (\$19), Meeting Resources (\$18), Office Support Supplies (\$14), and Printing and Reproduction Services (\$12).
- Operating Capital Outlay will increase by 30 percent, or \$25,713, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,618) and Computer Hardware Over \$5,000 (\$14,095).
- Debt Services will decrease by 58.9 percent, or \$37,421, due to projected decreases in Debt Service Principal — Software Subscription (\$34,814) and Debt Service Interest — Software Subscription (\$2,607).

Major Budget Items

Major budget items by major budget category for this program include the following:

- Salaries and Benefits – \$16,873,500 for 145.55 FTEs
 - 4.1 Consumptive Use Permitting (21.71 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (2.60 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (88.48 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (25.49 FTEs)
 - 4.5 Technology and Information (7.27 FTEs)
- Contracted Services
 - Computer Technology Services (\$257,755)
 - Consultant Services (\$220,493)
 - Software Maintenance Services (\$142,882)

IV. Program and Activity Allocations

- Data Collection and Analysis Services (\$50,000)
- Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
- Legal Services / Attorney's Fees (\$19,023)
- Temporary (Contingent) Labor Services (\$18,810)
- Court Reporter and Transcription Services (\$10,809)
- Operating Expenses
 - Insurance and Bonds (\$133,977)
 - Telephone and Communications (\$77,950)
 - Computer Hardware Under \$5,000 (\$75,090)
 - Cellular Telephones and Accessories (\$54,081)
 - Repair and Maintenance of Equipment (\$41,950)
 - Recording and Court Costs (\$41,105)
 - Postage and / or Courier Service (\$22,000)
 - In-State Training and Related Travel (\$14,846)
 - Travel — District Business (\$14,258)
 - Advertising (\$13,095)
 - Safety Supplies (\$11,275)
 - Training — No Travel (\$10,621)
 - Books and Technical Materials (\$10,093)
 - Memberships, Professional Certifications, and Licenses (\$8,820)
 - Educational Reimbursements (\$8,486)
 - Office Support Supplies (\$6,334)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
 - Uniforms (\$5,161)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
 - Computer Software (\$3,637)
 - Out of State Travel / Training (\$2,070)
 - Office Furniture / Equipment Under \$5,000 (\$745)
 - Rewards, Recognition, Prizes, and Awards (\$621)
 - Meeting Resources (\$259)
 - Printing and Reproduction Services (\$173)
 - Subscriptions (\$15)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$76,385)
 - Office Furniture / Equipment Over \$5,000 (\$35,035)
- Debt Services
 - Debt Service Principal — Software Subscription (\$22,678)
 - Debt Service Interest — Software Subscription (\$3,446)

IV. Program and Activity Allocations

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

District Description

The Bureau of Water Use Regulation processes CUP applications, monitors CUP compliance, reviews compliance submittals, and performs compliance enforcement on water use when necessary. The bureau also validates and updates the District water use and well database files to support District modeling and planning efforts and supports regional water supply planning efforts, as needed.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

4.1 Consumptive Use Permitting

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 1,804,981	\$ 1,875,682	\$ 2,054,169	\$ 2,605,078	\$ 2,570,640	\$ (34,438)	-1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	120,719	140,473	74,778	116,725	113,385	(3,340)	-2.9%
Operating Expenses	21,184	22,273	27,841	30,380	28,788	(1,592)	-5.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,946,884	\$ 2,038,428	\$ 2,156,788	\$ 2,752,183	\$ 2,712,813	\$ (39,370)	-1.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024–25	\$ 2,712,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,712,813

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,570,640	\$ -	\$ 2,570,640
Other Personal Services	-	-	-
Contracted Services	113,385	-	113,385
Operating Expenses	28,788	-	28,788
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,712,813	\$ -	\$ 2,712,813

Trends and Changes

The District continues to seek increased efficiencies and consistency in the areas of processing CUP applications and monitoring for compliance of issued permits. Since 2015, the CUP application workload has typically increased annually. In FY 2022–23, the District received 285 CUP applications, which is an increase of 78 percent over the number of applications received during the 2015 calendar year. The mean time for processing CUP applications in FY 2022–23 (all individually processed permits) was 23.6 days. In comparison, the annualized mean time for processing CUP applications was 11 days in FY 2019–20. Due to the number of permits expiring between 2022 and

IV. Program and Activity Allocations

2023 and letter modifications required with the new Central Florida Water Initiative (CFWI) rule, this activity is expected to increase the permit applications (renewals and letter modifications) during the upcoming years. The mean processing time will likely remain high during the next few years due to the expected increase; however, staff will continue to focus on detailed pre-application support for permittees prior to permit expiration and an improved communication approach to facilitate the permitting process. It is important to note that the amount of groundwater allocated from the Upper Floridan aquifer has been reduced by 51 mgd from 2015 to 2022 through the combined efforts of the permittees and staff during the permit renewals and modifications.

For FY 2022–23, CUP received 88 percent of the applications electronically. Approximately 68 percent of applications received were identified as having a pre-app.

With the CFWI, the District continues to work collaboratively with stakeholders and the Southwest and South Florida water management districts to help ensure water supply availability in the central Florida area. A similar collaboration is underway regarding the North Florida Regional Water Supply Plan (NFRWSP) in partnership with Suwannee River Water Management District and DEP. These coordinated efforts will help ensure consistency and predictability for water users in the two regions.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, the activity's expenditures were relatively stable with no discernible trends.

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$2,605,078 compared to the actual unaudited expenditures in FY 2022–23 of \$2,054,169 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services shows a 56.1 percent, or \$41,947, increase primarily due to increases in Temporary (Contingent) Labor Services (\$10,896) and Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$16,800).

Budget Variances

The activity budget for Consumptive Use Permitting in the FY 2024–25 Preliminary Budget has a 1.4 percent, or \$39,370, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease of 1.3 percent, or \$34,438, in this activity.
- Contracted Services will decrease by 2.9 percent, or \$3,340, due to projected decreases in Consultant Services (\$3,217), Legal Services / Attorney's Fees (\$1,035), and Court Reporter and Transcription Services (\$588), which are offset by an increase in Data Collection and Analysis Services (\$1,500).
- Operating Expenses will decrease by 5.2 percent, or \$1,592, due to projected decreases in Recording and Court Costs (\$659), Books and Technical Materials (\$266), In-State Training and Related Travel (\$195), Advertising (\$141),

IV. Program and Activity Allocations

Memberships, Professional Certifications, and Licenses (\$115), Travel — District Business (\$94), Training — No Travel (\$48), Office Support Supplies (\$33), Office Furniture / Equipment Under \$5,000 (\$18), Meeting Resources (\$14), and Printing and Reproduction Services (\$9).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$2,570,640)
- Contracted Services
 - Data Collection and Analysis Services (\$50,000)
 - Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Consultant Services (\$13,675)
 - Legal Services / Attorney's Fees (\$4,400)
 - Court Reporter and Transcription Services (\$2,500)
- Operating Expenses
 - Advertising (\$10,100)
 - In-State Training and Related Travel (\$4,888)
 - Repair and Maintenance of Equipment (\$3,350)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$3,000)
 - Recording and Court Costs (\$2,800)
 - Memberships, Professional Certifications, and Licenses (\$2,198)
 - Books and Technical Materials (\$1,525)
 - Travel — District Business (\$400)
 - Training — No Travel (\$208)
 - Office Support Supplies (\$140)
 - Office Furniture / Equipment Under \$5,000 (\$75)
 - Meeting Resources (\$60)
 - Printing and Reproduction Services (\$40)
 - Subscriptions (\$4)

IV. Program and Activity Allocations

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

District Description

The Bureau of Water Use Regulation processes water well construction permit applications, monitors water well construction activities to ensure compliance, and licenses water well contractors.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

4.2 Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 221,915	\$ 240,142	\$ 257,916	\$ 315,941	\$ 318,517	\$ 2,576	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,693	3,885	611	2,421	2,420	(1)	0.0%
Operating Expenses	284	280	223	836	844	8	1.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 224,892	\$ 244,307	\$ 258,750	\$ 319,198	\$ 321,781	\$ 2,583	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024–25	\$ 321,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,781

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 318,517	\$ -	\$ 318,517
Other Personal Services	-	-	-
Contracted Services	2,420	-	2,420
Operating Expenses	844	-	844
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 321,781	\$ -	\$ 321,781

Trends and Changes

Consistency and coordination with other districts and increased automation will continue to be a major focus for Water Well Construction as the District improves processes, such as the submittal of well construction applications and well completion reports to make them more efficient, accurate, and timely.

The unusually high expenditures in FY 2020-21 under Contracted Services were due to legal settlement payments as a result of cross-charges from subactivity 6.1.2 in FY 2020–21 for the Legal Settlement expenses which were a result of the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-000549 and in FY 2021–22 the expenditures were due to a legal settlement as a

IV. Program and Activity Allocations

result of cross-charges from subactivity 6.1.2 in FY 2021–22 for the Legal Settlement expenses which were a result of the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021-CA-00580. These settlements explain the decrease of 77.3 percent during the three-year comparison period, from FY 2020–21 through FY 2022–23.

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$315,941 compared to the actual unaudited expenditures in FY 2022–23 of \$257,916 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance.

During this period, there were also increases in Contracted Services and Operating Expenses, both of which were cross-charges from subactivity 6.1.2. Contracted Services increased by 296.2 percent, or \$1,810, primarily due to an increase in Consultant Services (\$1,010). Operating Expenses increased by 274.9 percent, or \$613, mainly due to an increase in Recording and Court Costs (\$298).

Budget Variances

The activity budget for Water Well Construction Permitting and Contractor Licensing in the FY 2024–25 Preliminary Budget has a 0.8 percent, or \$2,583, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$2,576, due to a projected increase in Group Insurance.
- Operating Expenses will increase by 1 percent, or \$8, due to a projected increase in Books and Technical Materials (\$8).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$318,517)
- Contracted Services
 - Consultant Services (\$1,609)
 - Legal Services / Attorney's Fees (\$517)
 - Court Reporter and Transcription Services (\$294)
- Operating Expenses
 - Recording and Court Costs (\$329)
 - Books and Technical Materials (\$179)
 - In-State Training and Related Travel (\$98)
 - Advertising (\$71)
 - Memberships, Professional Certifications, and Licenses (\$58)

IV. Program and Activity Allocations

- Travel — District Business (\$47)
- Training — No Travel (\$24)
- Office Support Supplies (\$17)
- Office Furniture / Equipment Under \$5,000 (\$9)
- Meeting Resources (\$7)
- Printing and Reproduction Services (\$5)

IV. Program and Activity Allocations

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

District Description

The BERR issues ERPs, implements the formal wetlands determination program, the FDOT mitigation program, the mitigation banking program, and other federally delegated regulatory programs. The bureau also ensures that appropriate permits are obtained prior to construction and that permittees comply with permit conditions once work begins. Staff are responsible for ensuring constructed systems continue to function as designed and permitted.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 6,962,223	\$ 6,924,026	\$ 8,226,158	\$ 10,600,358	\$ 10,684,199	\$ 83,841	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	146,969	211,911	38,641	67,171	190,961	123,790	184.3%
Operating Expenses	63,732	60,702	70,306	103,251	103,072	(179)	-0.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 7,172,924	\$ 7,196,639	\$ 8,335,105	\$ 10,770,780	\$ 10,978,232	\$ 207,452	1.9%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 10,978,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,978,232

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,684,199	\$ -	\$ 10,684,199
Other Personal Services	-	-	-
Contracted Services	190,961	-	190,961
Operating Expenses	103,072	-	103,072
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,978,232	\$ -	\$ 10,978,232

Trends and Changes

Since 2013, the ERP application workload has increased almost every year. In FY 2022–23, the District received approximately 3,600 ERP applications, which was an increase of approximately 6 percent over the previous year. The BERR strives to issue quality permits quickly and has implemented several programmatic enhancements that have improved productivity, time-to-process, customer satisfaction, and resource protection. These process improvements include encouraging electronic submittals, early coordination with consultants, triaging applications, creating a Request for

IV. Program and Activity Allocations

Additional Information library, updating review and compliance templates, updating the compliance/enforcement manual, automating mitigation bank credit transactions, e-Reg and ePermit enhancements, and increasing the use of ORRS staff to assist with the administrative review of ERP applications and compliance workloads. Since December 2020, the District has coordinated with DEP on 404 projects. The “State 404 Program” is intended to streamline the state and federal permitting processes by eliminating duplication of review. Since the start of the 404 program, the District and DEP have coordinated on 1,677 projects (through 2023) in accordance with DEP’s “State 404 Program Coordination Procedures” document. This coordination is important to ensure an efficient review process, to assist the regulated community, and to demonstrate the requirements of 62-330 and 62-331, F.A.C. are met.

In FY 2022–23, due to ever increasing workloads that efficiencies and process improvements were not able to meet the desired level of service, FTEs were increased by 17.9. In addition to an increase of 8 FTEs, 4.94 FTEs were reallocated from activity 4.4, and 4 FTEs from activity 2.3, with minor additional adjustments related to cross-charging. In FY 2024–25, the activity’s FTE count will be 88.48.

The unusually high expenditures in FY 2020-21 under Contracted Services were due to legal settlement payments as a result of cross-charges from subactivity 6.1.2 in FY 2020–21 for the Legal Settlement expenses which were a result of the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-000549 and in FY 2021–22 the expenditures were due to a legal settlement as a result of cross-charges from subactivity 6.1.2 in FY 2021–22 for the Legal Settlement expenses which were a result of the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021- CA-00580. These settlements explain the decrease of 73.7 percent during the three-year comparison period, from FY 2020–21 through FY 2022–23.

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$10,600,358 compared to the actual unaudited expenditures in FY 2022–23 of \$8,226,158 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance.

During this period, there were also increases in Contracted Services and Operating Expenses, most of which were cross-charges from subactivity 6.1.2. Contracted Services increased by 73.8 percent, or \$28,530, due to increases in Consultant Services (\$6,397), Legal Services / Attorney's Fees (\$6,963), Legal Settlement (\$7,352), and Court Reporter and Transcription Services (\$7,818). Operating Expenses increased by 46.9 percent, or \$32,945, mainly due to increases in Travel — District Business (\$9,489) and Recording and Court Costs (\$11,415).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Environmental Resource and Surface Water Permitting in the FY 2024–25 Preliminary Budget has a 1.9 percent, or \$207,452, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$83,841, due to a projected increase in Group Insurance.
- Contracted Services will increase by 184.3 percent, or \$123,790, due to a projected increase in Consultant Services (\$124,195), which is offset by decreases in Legal Services / Attorney's Fees (\$258) and Court Reporter and Transcription Services (\$147).
- Operating Expenses will decrease by 0.2 percent, or \$179, due to projected decreases in Recording and Court Costs (\$165), In-State Training and Related Travel (\$49), Advertising (\$35), Memberships, Professional Certifications, and Licenses (\$29), Travel — District Business (\$24), Training — No Travel (\$12), Office Support Supplies (\$8), Office Furniture / Equipment Under \$5,000 (\$5), Meeting Resources (\$4), and Printing and Reproduction Services (\$3), which are offset by an increase in Books and Technical Materials (\$155).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$10,684,199)
- Contracted Services
 - Consultant Services (\$168,840)
 - Legal Services / Attorney's Fees (\$14,106)
 - Court Reporter and Transcription Services (\$8,015)
- Operating Expenses
 - Recording and Court Costs (\$37,976)
 - Safety Supplies (\$11,275)
 - Travel — District Business (\$9,886)
 - In-State Training and Related Travel (\$7,957)
 - Memberships, Professional Certifications, and Licenses (\$6,564)
 - Uniforms (\$5,040)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
 - Books and Technical Materials (\$4,889)
 - Training — No Travel (\$3,570)
 - Office Support Supplies (\$3,449)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$3,240)

IV. Program and Activity Allocations

- Advertising (\$2,924)
- Office Furniture / Equipment Under \$5,000 (\$540)
- Rewards, Recognition, Prizes, and Awards (\$500)
- Meeting Resources (\$192)
- Printing and Reproduction Services (\$128)
- Subscriptions (\$11)

IV. Program and Activity Allocations

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

District Description

This activity includes the administrative support for the District’s environmental resource and consumptive use permitting programs, water well contractor licensing, and compliance programs. Additionally, this activity accounts for all indirect expenses from subactivities 6.1.4, 6.1.7, and 6.1.8 for insurance and bonds, human resources, and telecommunications-related expenses cross-charged to all activities under Program 4.0. Finally, districtwide print and mail services, records management, and imaging services are also budgeted under this activity.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

4.4 Other Regulatory and Enforcement Activities

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 2,030,627	\$ 1,762,432	\$ 1,946,398	\$ 2,314,482	\$ 2,348,258	\$ 33,776	1.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	917	921	2,364	937	969	32	3.4%
Operating Expenses	232,060	237,294	256,997	259,849	317,218	57,369	22.1%
Operating Capital Outlay	2,648	58	31,012	32,081	69,706	37,625	117.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,266,252	\$ 2,000,705	\$ 2,236,771	\$ 2,607,349	\$ 2,736,151	\$ 128,802	4.9%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,736,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,348,258	\$ -	\$ 2,348,258
Other Personal Services	-	-	-
Contracted Services	969	-	969
Operating Expenses	317,218	-	317,218
Operating Capital Outlay	69,706	-	69,706
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,736,151	\$ -	\$ 2,736,151

Trends and Changes

The District will continue to ensure effective and efficient support operations. The District has identified and implemented process improvements to reduce permit issuance time and expense. Communications have increased with the regulated public through peer review workshops, training sessions, and a quarterly newsletter. These

IV. Program and Activity Allocations

heightened communications have assisted in educating permittees on how to use ePermit and other District tools to help them through the permitting process.

Fluctuations in expenditures during the three-year comparison period, from FY 2020–21 through FY 2022–23, are noticeable under Contracted Services and Operating Capital Outlay, both of which were cross-charges from subactivity 6.1.8. Contracted Services increased by 157.8 percent due to an increase in Computer Technology Services (\$1,447). The increase of 1,071.1 percent, or \$28,364, in expenditures under Operating Capital Outlay was due to an increase in Computer Hardware Over \$5,000 (\$28,364).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, a variation is indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$2,314,482 compared to the actual unaudited expenditures in FY 2022–23 of \$1,946,398 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services decreased by 60.4 percent due to a reduction in Computer Technology Services (\$1,427), which was cross-charged from subactivity 6.1.8.

Budget Variances

The activity budget for Other Regulatory and Enforcement Activities in the FY 2024–25 Preliminary Budget has a 4.9 percent, or \$128,802, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.5 percent, or \$33,776, due to a projected increase in Group Insurance.
- Contracted Services will increase by 3.4 percent, or \$32, due to a projected increase in Computer Technology Services (\$32).
- Operating Expenses will increase by 22.1 percent, or \$57,369, due to projected increases in Educational Reimbursements (\$379), Repair and Maintenance of Equipment (\$1,113), Cellular Telephones and Accessories (\$1,848), Telephone and Communications (\$2,663), Postage and / or Courier Service (\$5,000), and Insurance and Bonds (\$49,795), which are offset by a decrease in Computer Hardware Under \$5,000 (\$3,429).
- Operating Capital Outlay will increase by 117.3 percent, or \$37,625, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,618) and Computer Hardware Over \$5,000 (\$26,007).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$2,348,258)
- Contracted Services
 - Computer Technology Services (\$969)
- Operating Expenses
 - Insurance and Bonds (\$133,977)
 - Telephone and Communications (\$77,950)
 - Cellular Telephones and Accessories (\$54,081)
 - Postage and / or Courier Service (\$22,000)
 - Repair and Maintenance of Equipment (\$11,299)
 - Educational Reimbursements (\$8,486)
 - Books and Technical Materials (\$3,500)
 - Computer Hardware Under \$5,000 (\$2,425)
 - Office Support Supplies (\$2,000)
 - Travel — District Business (\$1,500)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$35,035)
 - Computer Hardware Over \$5,000 (\$34,671)

IV. Program and Activity Allocations

4.5 Technology and Information Services — This activity includes computer hardware and software, data lines, computer support and maintenance, information technology 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 all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities under Program 4.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

4.5 Technology and Information Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 696,566	\$ 667,927	\$ 815,218	\$ 910,628	\$ 951,886	\$ 41,258	4.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	297,885	291,396	366,123	390,418	436,037	45,619	11.7%
Operating Expenses	205,194	102,063	131,266	116,999	117,911	912	0.8%
Operating Capital Outlay	40,521	12,163	53,099	53,626	41,714	(11,912)	-22.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	63,545	26,124	(37,421)	-58.9%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,240,166	\$ 1,073,549	\$ 1,365,706	\$ 1,535,216	\$ 1,573,672	\$ 38,456	2.5%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,563,964	\$ -	\$ -	\$ 9,078	\$ -	\$ 630	\$ 1,573,672

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 951,886	\$ -	\$ 951,886
Other Personal Services	-	-	-
Contracted Services	426,329	9,708	436,037
Operating Expenses	117,911	-	117,911
Operating Capital Outlay	41,714	-	41,714
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	26,124	26,124
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,537,840	\$ 35,832	\$ 1,573,672

Trends and Changes

See subactivity 6.1.9 for trends and changes as all items in this activity are a result of cross-charging.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Technology and Information Services in the FY 2024–25 Preliminary Budget has a 2.5 percent, or \$38,456, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.5 percent, or \$41,258, due to a projected increase in Group Insurance.
- Contracted Services will increase by 11.7 percent, or \$45,619, due to projected increases in Consultant Services (\$1,243), Software Maintenance Services (\$15,370), and Computer Technology Services (\$87,550), which are offset by a decrease in Oracle Enterprise Content Management System Developer Upgrade (\$58,544).
- Operating Expenses will increase by 0.8 percent, or \$912, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$4), Uniforms (\$4), Rewards, Recognition, Prizes, and Awards (\$4), Office Support Supplies (\$26), In-State Training and Related Travel (\$65), Out of State Travel / Training (\$70), Travel — District Business (\$83), Computer Software (\$124), Training — No Travel (\$233), and Repair and Maintenance of Equipment (\$395), which are offset by a decrease in Computer Hardware Under \$5,000 (\$96).
- Operating Capital Outlay will decrease by 22.2 percent, or \$11,912, due to a projected decrease in Computer Hardware Over \$5,000 (\$11,912).
- Debt Services will decrease by 58.9 percent, or \$37,421, due to projected decreases in Debt Service Principal — Software Subscription (\$34,814) and Debt Service Interest — Software Subscription (\$2,607).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$951,886)
- Contracted Services
 - Computer Technology Services (\$256,786)
 - Software Maintenance Services (\$142,882)
 - Consultant Services (\$36,369)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$72,665)
 - Repair and Maintenance of Equipment (\$27,301)
 - Training — No Travel (\$6,819)
 - Computer Software (\$3,637)
 - Travel — District Business (\$2,425)
 - Out of State Travel / Training (\$2,070)
 - In-State Training and Related Travel (\$1,903)
 - Office Support Supplies (\$728)
 - Rewards, Recognition, Prizes, and Awards (\$121)
 - Uniforms (\$121)
 - Office Furniture / Equipment Under \$5,000 (\$121)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$41,714)

IV. Program and Activity Allocations

- Debt Services
 - Debt Service Principal — Software Subscription (\$22,678)
 - Debt Service Interest — Software Subscription (\$3,446)

IV. Program and Activity Allocations

5.0 Outreach

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

District Description

This program ensures teachers, students, the public, stakeholder groups, and news media receive timely, accurate, and consistent information about water resources and District programs, projects, rules, and Governing Board actions. The information helps promote water resource stewardship, including behaviors that conserve water and decrease pollution of watersheds and water bodies. Information is provided through websites, social media, news releases, interviews, tours, presentations, events, school curricula, newsletters, and informational videos. The District’s legislative program provides staff coverage of Florida’s legislative sessions, coordination with local legislative offices, and interaction with delegation members. District staff coordinate with the other water management districts and DEP to monitor state and federal legislative and congressional activities. This program is also responsible for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative activities, certain human resource activities, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

5.0 Outreach

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 919,618	\$ 1,012,388	\$ 1,082,119	\$ 1,270,595	\$ 1,281,304	\$ 10,709	0.8%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	46,245	43,022	48,339	110,332	112,307	1,975	1.8%
Operating Expenses	78,745	86,317	277,713	320,645	350,336	29,691	9.3%
Operating Capital Outlay	3,408	966	6,297	6,547	8,130	1,583	24.2%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	4,830	1,906	(2,924)	-60.5%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 1,048,016	\$ 1,142,693	\$ 1,414,468	\$ 1,712,949	\$ 1,753,983	\$ 41,034	2.4%

IV. Program and Activity Allocations

SOURCE OF FUNDS

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,281,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,281,304
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	111,599	-	-	662	-	46	112,307
Operating Expenses	350,336	-	-	-	-	-	350,336
Operating Capital Outlay	8,130	-	-	-	-	-	8,130
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	1,906	-	-	-	-	-	1,906
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,753,275	\$ -	\$ -	\$ 662	\$ -	\$ 46	\$ 1,753,983

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	10.28	\$ 920,814	\$ 1,281,304	\$ -	\$ 1,281,304
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	51,599	60,708	112,307
Operating Expenses			350,336	-	350,336
Operating Capital Outlay			8,130	-	8,130
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	1,906	1,906
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,691,369	\$ 62,614	\$ 1,753,983

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	10.31	10.31	10.40	10.28	10.28	-	
Contingent Worker	-	-	-	-	-	-	
Other Personal Services	-	-	-	-	-	-	
Intern	-	-	-	0.01	0.01	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	10.31	10.31	10.40	10.29	10.29	-	

IV. Program and Activity Allocations

**St. Johns River Water Management District
REDUCTIONS – NEW ISSUES**

5.0 Outreach
Fiscal Year 2024–25

PRELIMINARY BUDGET – Fiscal Year 2024–25

FY 2023–24 Adopted Budget		10.29	\$	1,712,949	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	719	
1	Cross-charging Redirections	719			Redirection of FTEs based on planned work
Other Personal Services				-	
Contracted Services				4,500	
1	Oracle Enterprise Content Management System Developer Upgrade	4,471			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
2	Consultant Services	29			Allocated across programs based on need; overall budget increased by \$120,974
Operating Expenses				159,863	
1	Promotional Activities	158,500			Adjustment made based on historical spend and projected needs
2	Computer Hardware Under \$5,000	525			Allocated across programs; overall budget decreased by \$26,012
3	Rewards, Recognition, Prizes, and Awards	500			Adjustment made based on historical spend and projected needs
4	Meeting Resources	200			Cross-charging variance. Overall budget decreased by \$200
5	Telephone and Communications	62			Allocated across programs based upon need; total budget remains the same
6	Cellular Telephones and Accessories	43			Allocated across programs based upon need; total budget remains the same
7	Repair and Maintenance of Equipment	17			Allocated across programs based upon need; overall budget increased by \$237,950
8	Training — No Travel	7			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Out of State Travel / Training	2			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Computer Software	2			Allocated across programs based upon need; overall budget stayed the same
11	In-State Training and Related Travel	2			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Advertising	1			Allocated across programs based on need; overall budget stayed the same
13	Subscriptions	1			Cross-charging variance
14	Memberships, Professional Certifications, and Licenses	1			Learning and Development Plan updated annually for anticipated fiscal year needs
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				2,924	
1	Debt Service Principal — Software Subscription	2,715			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
2	Debt Service Interest — Software Subscription	209			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
Reserves				-	
TOTAL REDUCTIONS			-	168,006	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Group Insurance	11,428	-	11,428	Anticipated rate increase in Group Insurance
Other Personal Services					-
Contracted Services					6,475
1	Software Maintenance Services	688			Allocated across programs based upon need; overall budget increased by \$52,458
2	Computer Technology Services	5,787			Allocated across programs based upon need; overall budget increased by \$344,529
Operating Expenses					189,554
1	Recording and Court Costs	1			Allocated across program based upon need; overall budget stayed the same
2	Books and Technical Materials	9			Allocated across programs based upon need; overall budget increased by \$1,450
3	Office Support Supplies	499			Adjustment made based on historical spend and projected needs
4	Travel — District Business	698			Allocated across programs based upon need; overall budget increased by \$9,995
5	Insurance and Bonds	3,347			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
6	Office Furniture / Equipment Under \$5,000	10,000			Allocated across programs based upon need; overall budget increased by \$11,000
7	Educational Supplies	175,000			Adjustment made based on historical spend and projected needs
Operating Capital Outlay					1,583
1	Office Furniture / Equipment Over \$5,000	767			Allocated across programs; overall budget increased by \$44,500
2	Computer Hardware Over \$5,000	816			Allocated across programs; overall budget increased by \$49,050
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			-	209,040	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2024–25			10.29	\$ 1,753,983	

IV. Program and Activity Allocations

Trends and Changes

The District continues to maintain a proactive outreach program. New technology and electronic media, such as social media, e-newsletters, websites, and virtual classrooms, have helped streamline the delivery of information and expand the reach of educational programs. Since FY 2016–17, funds for the Outreach Program have been divided among water resource education, public information, and lobbying services. While these activities have been implemented each year, budgeting for the individual activities is intended to heighten transparency and clarity. Increased emphasis is being placed on sharing project information with the media and public, expanding programs for students and teachers, enhancing communications with legislators, and more active participation in the legislative process. Focus will also be given to heightening social media presence, ensuring information is readily available and easily accessible on the District's website, and developing and implementing strategic communications plans for District priorities.

Over the last five years, the program has maintained a steady FTE count with minor adjustments from year to year. In FY 2024–25 the program's FTEs will remain level at 10.28.

During the three-year comparison period, between FY 2020–21 and FY 2022–23, there are noticeable changes in expenditures under Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase of 11.5 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state's FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of 252.7 percent, or \$198,968, under Operating Expenses was mainly due to an increase in Educational Supplies in support of the District's educational water conservation program (\$158,833). The increase of \$2,889 under Operating Capital Outlay was due to an increase in Computer Hardware Over \$5,000 (\$2,889).

When comparing actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Debt Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$1,270,595 compared to the actual unaudited expenditures in FY 2022–23 of \$1,082,119 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 128.2 percent, or \$61,993, mainly due to increases in Legislative Services (\$18,000) and Blue School Grant Program (\$39,792). Operating Expenses increased by 15.5 percent, or \$42,932, primarily due to an increase in Promotional Activities (\$178,033), which was heavily offset by a decrease in Educational Supplies (\$151,167).

IV. Program and Activity Allocations

Budget Variances

The program budget for Outreach in the FY 2024–25 Preliminary Budget has a 2.4 percent, or \$41,034, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$10,709, due to a projected increase in Group Insurance.
- Contracted Services will increase by 1.8 percent, or \$1,975, due to projected increases in Software Maintenance Services (\$688) and Computer Technology Services (\$5,787), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$4,471) and Consultant Services (\$29).
- Operating Expenses will increase by 9.3 percent, or \$29,691, due to projected increases in Books and Technical Materials (\$9), Office Support Supplies (\$499), Travel — District Business (\$698), Insurance and Bonds (\$3,347), Office Furniture / Equipment Under \$5,000 (\$10,000), and Educational Supplies (\$175,000), which are offset by decreases in Promotional Activities (\$158,500), Computer Hardware Under \$5,000 (\$525), Rewards, Recognition, Prizes, and Awards (\$500), Meeting Resources (\$200), Telephone and Communications (\$62), Cellular Telephones and Accessories (\$43), Repair and Maintenance of Equipment (\$17), and Training — No Travel (\$7).
- Operating Capital Outlay will increase by 24.2 percent, or \$1,583, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$767) and Computer Hardware Over \$5,000 (\$816).
- Debt Services will decrease by 60.5 percent, or \$2,924, due to projected decreases in Debt Service Principal — Software Subscription (\$2,715) and Debt Service Interest — Software Subscription (\$209).

Major Budget Items

Major budget items by major budget category for this program include the following:

- Salaries and Benefits – \$1,281,304 for 10.28 FTEs
 - 5.1 Water Resource Education (1 FTE)
 - 5.2 Public Information (8.25 FTEs)
 - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.50 FTEs)
 - 5.6 Technology and Information Services (0.53 FTEs)
- Contracted Services
 - Blue School Grant Program (\$60,000)
 - Computer Technology Services (\$18,806)
 - Legislative Services (\$18,000)
 - Software Maintenance Services (\$10,426)
 - Consultant Services (\$4,263)
 - Legal Services / Attorney's Fees (\$518)
 - Court Reporter and Transcription Services (\$294)
- Operating Expenses
 - Educational Supplies (\$201,500)
 - Promotional Activities (\$56,000)
 - In-State Training and Related Travel (\$13,391)

IV. Program and Activity Allocations

- Subscriptions (\$11,700)
- Office Furniture / Equipment Under \$5,000 (\$11,018)
- Travel — District Business (\$10,924)
- Insurance and Bonds (\$9,776)
- Printing and Reproduction Services (\$9,017)
- Telephone and Communications (\$5,688)
- Computer Hardware Under \$5,000 (\$5,479)
- Cellular Telephones and Accessories (\$3,946)
- Repair and Maintenance of Equipment (\$2,816)
- Training — No Travel (\$2,671)
- Memberships, Professional Certifications, and Licenses (\$2,300)
- Office Support Supplies (\$1,569)
- Uniforms (\$909)
- Educational Reimbursements (\$619)
- Recording and Court Costs (\$330)
- Computer Software (\$266)
- Books and Technical Materials (\$180)
- Out of State Travel / Training (\$151)
- Advertising (\$70)
- Rewards, Recognition, Prizes, and Awards (\$9)
- Meeting Resources (\$7)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$5,574)
 - Office Furniture / Equipment Over \$5,000 (\$2,556)
- Debt Services
 - Debt Service Principal — Software Subscription (\$1,655)
 - Debt Service Interest — Software Subscription (\$251)

IV. Program and Activity 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

This activity focuses on youth and adult water resource education through in-person and online training. Stewardship of resources is emphasized, along with conservation and best management practices for protecting water quality. The goal is to increase awareness of, connection to, dependence on, and participation in the protection of Florida’s water resources.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

5.1 Water Resource Education

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 69,383	\$ -	\$ 25,040	\$ 98,165	\$ 98,946	\$ 781	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	19,999	16,000	20,208	60,000	60,000	-	-
Operating Expenses	2,485	3,426	178,394	205,000	201,500	(3,500)	-1.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 91,867	\$ 19,426	\$ 223,642	\$ 363,165	\$ 360,446	\$ (2,719)	-0.7%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 360,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,446

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 98,946	\$ -	\$ 98,946
Other Personal Services	-	-	-
Contracted Services	-	60,000	60,000
Operating Expenses	201,500	-	201,500
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 300,446	\$ 60,000	\$ 360,446

IV. Program and Activity Allocations

Trends and Changes

The District continues to implement water resource education programs for students and teachers in grades K–12 through its website, The Great Water OdysseySM (which began in 2005), and in-class and virtual presentations. The District is also entering its ninth year of the Blue School Grant Program where funds will support area middle and high school students and teachers to gain hands-on experience learning about natural resources. In an effort to be more transparent, the District continues to focus on educating members of area civic organizations through in-person and virtual presentations, providing more organizational information throughout the community.

The fluctuations in Salaries and Benefits in expenditures during the three-year comparison period, from FY 2020–21 through FY 2022–23, reflect the fact that the staff administering this activity were sometimes directed to assist with other activities within Program 5.0.

Operating Expenses had a considerable increase of 7,078.8 percent, or \$175,909, during the three-year comparison period due to an increase in Educational Supplies (\$175,438) primarily due to an educational campaign supporting the District's focus on water conservation.

When comparing actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$98,165 compared to the actual unaudited expenditures in FY 2022–23 of \$25,040 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services had an increase of 196.9 percent, or \$39,792, due to an increase for the Blue School Grant Program (\$39,792). Operating Expenses increased by 14.9 percent, or \$26,606, due to an increase in Promotional Activities (\$177,779), which was offset by a decrease in Educational Supplies (\$151,173).

Budget Variances

The activity budget for Water Resource Education in the FY 2024–25 Preliminary Budget has a 0.7 percent, or \$2,719, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$781, due to a projected increase in Group Insurance.
- Operating Expenses will decrease by 1.7 percent, or \$3,500, due to a projected decrease in Promotional Activities (\$178,500), which is offset by an increase in Educational Supplies (\$175,000).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$98,946)
- Contracted Services
 - Blue School Grant Program (\$60,000)
- Operating Expenses
 - Educational Supplies (\$201,500)

IV. Program and Activity 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 districtwide activity is responsible for informing the public about water resource issues, programs, and projects as they relate to the District’s core missions. This activity provides accurate and timely information through traditional media, such as newspapers, television, and radio; social media, such as Facebook, Twitter, Instagram, LinkedIn, and YouTube; an electronic newsletter; and a comprehensive and dynamic website. One-on-one communication is a critical component, with an emphasis on presentations to organizations, homeowner associations and special interests, and other stakeholder groups. Participating in community events and directly assisting members of the public are all components of the activity. In addition, this activity accounts for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, insurance and bonds, human resources, and telecommunications-related expenses cross-charged to all activities under Program 5.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25
PRELIMINARY BUDGET — Fiscal Year 2024–25
5.2 Public Information

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 775,348	\$ 936,058	\$ 957,540	\$ 1,024,300	\$ 1,033,568	\$ 9,268	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,761	3,957	1,051	2,492	2,491	(1)	0.0%
Operating Expenses	47,845	57,835	70,926	78,963	112,487	33,524	42.5%
Operating Capital Outlay	209	4	2,362	2,451	5,086	2,635	107.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 826,163	\$ 997,854	\$ 1,031,879	\$ 1,108,206	\$ 1,153,632	\$ 45,426	4.1%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,153,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,033,568	\$ -	\$ 1,033,568
Other Personal Services	-	-	-
Contracted Services	2,491	-	2,491
Operating Expenses	112,487	-	112,487
Operating Capital Outlay	5,086	-	5,086
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,153,632	\$ -	\$ 1,153,632

Trends and Changes

The District continues to maintain a proactive outreach program that is focused on providing timely, accurate, and consistent information about water resources and District programs and projects. Emphasis is placed on sharing project information with the media and public through the agency’s website, social media, video, and virtual and in-person presentations and webinars, which ensures information is readily available and easily accessible. Outreach also emphasizes developing and implementing strategic communications plans for District priorities.

Salaries and Benefits show an increase of 12.9 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The reduction of 61.9 percent under Contracted Services during the three-year comparison period, from FY 2020–21 to FY 2022–23, was primarily due to no further cross-charges from subactivity 6.1.2 in FY 2022–23 for Legal Settlement expenses for the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549. The increase of 1030.1 percent in Operating Capital Outlay during the same three-year period is due to cross-charges from subactivity 6.1.8 for Computer Hardware Over \$5,000 (\$2,153).

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$1,024,300 compared to the actual unaudited expenditures in FY 2022–23 of \$957,540 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services had a 137.1 percent, or \$1,441, increase when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget primarily due to an increase in Consultant Services (\$732). Operating Expenses showed a 11.3 percent, or \$8,037, increase mainly due to increases in In-State Training and Related Travel (\$1,039), Training — No Travel (\$1,508), Memberships, Professional Certifications, and Licenses (\$1,725), and Printing and Reproduction Services (\$3,009).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Public Information in the FY 2024–25 Preliminary Budget has a 4.1 percent, or \$45,426, increase compared to the FY 2023–24 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$9,268, due to a projected increase in Group Insurance.
- Operating Expenses will increase by 42.5 percent, or \$33,524, due to projected increases in Books and Technical Materials (\$9), Repair and Maintenance of Equipment (\$46), Office Support Supplies (\$500), Travel — District Business (\$700), Insurance and Bonds (\$3,347), Office Furniture / Equipment Under \$5,000 (\$10,000), and Promotional Activities (\$20,000), which are offset by decreases in Rewards, Recognition, Prizes, and Awards (\$500), Computer Hardware Under \$5,000 (\$270), Meeting Resources (\$200), Telephone and Communications (\$62), and Cellular Telephones and Accessories (\$43).
- Operating Capital Outlay will increase by 107.5 percent, or \$2,635, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$767) and Computer Hardware Over \$5,000 (\$1,868).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$1,033,568)
- Contracted Services
 - Consultant Services (\$1,609)
 - Legal Services / Attorney's Fees (\$518)
 - Court Reporter and Transcription Services (\$294)
 - Computer Technology Services (\$70)
- Operating Expenses
 - Promotional Activities (\$56,000)
 - Office Furniture / Equipment Under \$5,000 (\$11,009)
 - Insurance and Bonds (\$9,776)
 - Printing and Reproduction Services (\$9,017)
 - Telephone and Communications (\$5,688)
 - Subscriptions (\$4,700)
 - Cellular Telephones and Accessories (\$3,946)
 - Travel — District Business (\$2,247)
 - Memberships, Professional Certifications, and Licenses (\$2,225)
 - Training — No Travel (\$2,174)
 - In-State Training and Related Travel (\$1,632)
 - Office Support Supplies (\$1,316)
 - Repair and Maintenance of Equipment (\$824)
 - Educational Reimbursements (\$619)
 - Uniforms (\$550)
 - Recording and Court Costs (\$330)
 - Books and Technical Materials (\$180)
 - Computer Hardware Under \$5,000 (\$177)
 - Advertising (\$70)

IV. Program and Activity Allocations

- Meeting Resources (\$7)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$2,556)
 - Computer Hardware Over \$5,000 (\$2,530)

IV. Program and Activity Allocations

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

District Description

The District does not currently allocate funds to this activity.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

5.3 Public Relations

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

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

Trends and Changes

No funding has been budgeted to this activity for Public Relations for the last five years.

IV. Program and Activity 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, F.S.). For purposes of the standard budget reporting format, this definition includes federal legislative action or non-action.

District Description

The District’s legislative program provides staff coverage of Florida’s legislative sessions, coordination with local legislative offices, and interaction with delegation members. District staff coordinate with the other water management districts and DEP to monitor state and federal legislative and congressional activities.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

5.4 Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 19,973	\$ 23,522	\$ 39,139	\$ 78,582	\$ 79,336	\$ 754	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	-
Operating Expenses	12,238	16,983	19,254	27,745	27,745	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 32,211	\$ 40,505	\$ 58,393	\$ 124,327	\$ 125,081	\$ 754	0.6%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 125,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,081

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 79,336	\$ -	\$ 79,336
Other Personal Services	-	-	-
Contracted Services	18,000	-	18,000
Operating Expenses	27,745	-	27,745
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 125,081	\$ -	\$ 125,081

Trends and Changes

Increased emphasis is being placed on sharing project information and enhancing communications with legislators and more active participation in the legislative process. While these activities have been implemented each year, specific budgeting for lobbying activities is intended to heighten transparency and clarity regarding outreach expenditures. The District coordinates closely with the other water management

IV. Program and Activity Allocations

districts, DEP, and elected officials in Tallahassee to ensure clear communication of programs, projects, policy directives, and other critical information.

The increase in expenditures under Salaries and Benefits during the three-year comparison period, between FY 2020–21 and FY 2022–23, was primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. Operating Expenses had an increase of 57.3 percent, or \$7,016, mainly due to increases in Travel — District Business (\$2,581) and In-State Training and Related Travel (\$2,888).

Salaries and Benefits in the FY 2023–24 Adopted Budget were \$78,582 compared to the actual unaudited expenditures in FY 2022–23 of \$39,139 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance.

Contracted Services had a 100 percent increase when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget due to an increase in Legislative Services (\$18,000). Operating Expenses showed a 44.1 percent, or \$8,491, increase mainly due to an increase in In-State Training and Related Travel (\$8,594), which was partially offset by a decrease in Travel — District Business (\$824).

Budget Variances

The activity budget for Lobbying/Legislative Affairs/Cabinet Affairs in the FY 2024–25 Preliminary Budget has a 0.6 percent, or \$754, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1 percent, or \$754, due to a projected increase in Group Insurance.

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$79,336)
- Contracted Services
 - Legislative Services (\$18,000)
- Operating Expenses
 - In-State Training and Related Travel (\$11,620)
 - Travel — District Business (\$8,500)
 - Subscriptions (\$7,000)
 - Uniforms (\$350)
 - Office Support Supplies (\$200)
 - Memberships, Professional Certifications, and Licenses (\$75)

IV. Program and Activity Allocations

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

District Description

The District does not currently allocate funds to this activity.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

5.5 Other Outreach Activities

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

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

Trends and Changes

No funding has been budgeted for this activity for Other Outreach Activities for the last five years.

IV. Program and Activity Allocations

5.6 Technology and Information Services — Computer hardware and software, data lines, computer support and maintenance, information technology 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 all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities under Program 5.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

5.6 Technology and Information Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 54,914	\$ 52,808	\$ 60,400	\$ 69,548	\$ 69,454	\$ (94)	-0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	23,485	23,065	27,080	29,840	31,816	1,976	6.6%
Operating Expenses	16,177	8,073	9,139	8,937	8,604	(333)	-3.7%
Operating Capital Outlay	3,199	962	3,935	4,096	3,044	(1,052)	-25.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	4,830	1,906	(2,924)	-60.5%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 97,775	\$ 84,908	\$ 100,554	\$ 117,251	\$ 114,824	\$ (2,427)	-2.1%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 114,116	\$ -	\$ -	\$ 662	\$ -	\$ 46	\$ 114,824

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 69,454	\$ -	\$ 69,454
Other Personal Services	-	-	-
Contracted Services	31,108	708	31,816
Operating Expenses	8,604	-	8,604
Operating Capital Outlay	3,044	-	3,044
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	1,906	1,906
Reserves — Emergency Response	-	-	-
TOTAL	\$ 112,210	\$ 2,614	\$ 114,824

Trends and Changes

See subactivity 6.1.9 for trends and changes as all items in this activity are a result of cross-charging.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Technology and Information Services in the FY 2024–25 Preliminary Budget has a 2.1 percent, or \$2,427, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease of 0.1 percent, or \$94, in this activity.
- Contracted Services will increase by 6.6 percent, or \$1,976, due to projected increases in Software Maintenance Services (\$688) and Computer Technology Services (\$5,788), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$4,471) and Consultant Services (\$29).
- Operating Expenses will decrease by 3.7 percent, or \$333, due to projected decreases in Computer Hardware Under \$5,000 (\$255), Repair and Maintenance of Equipment (\$63), and Training — No Travel (\$6).
- Operating Capital Outlay will decrease by 25.7 percent, or \$1,052, due to a projected decrease in Computer Hardware Over \$5,000 (\$1,052).
- Debt Services will decrease by 60.5 percent, or \$2,924, due to projected decreases in Debt Service Principal — Software Subscription (\$2,715) and Debt Service Interest — Software Subscription (\$209).

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Salaries and Benefits (\$69,454)
- Contracted Services
 - Computer Technology Services (\$18,736)
 - Software Maintenance Services (\$10,426)
 - Consultant Services (\$2,654)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$5,302)
 - Repair and Maintenance of Equipment (\$1,992)
 - Training — No Travel (\$497)
 - Computer Software (\$266)
 - Travel — District Business (\$177)
 - Out of State Travel / Training (\$151)
 - In-State Training and Related Travel (\$139)
 - Office Support Supplies (\$53)
 - Rewards, Recognition, Prizes, and Awards (\$9)
 - Uniforms (\$9)
 - Office Furniture / Equipment Under \$5,000 (\$9)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$3,044)
- Debt Services
 - Debt Service Principal — Software Subscription (\$1,655)
 - Debt Service Interest — Software Subscription (\$251)

IV. Program and Activity Allocations

6.0 District Management and Administration

This program includes all Governing Board support; executive support; management information systems; unrestricted reserves; general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

District Description

This program’s major functions include Governing Board support; executive direction; general counsel, inspector general; procurement and contract administration; finance, accounting, and budget; risk management and safety; human resources; telecommunications; technology and information services; reserves; and tax collector and property appraiser fees. Please see individual activities and subactivities below for more detailed information.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

6.0 District Management and Administration

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 5,729,679	\$ 5,496,258	\$ 6,016,301	\$ 7,227,671	\$ 7,263,895	\$ 36,244	0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	588,496	702,320	629,677	695,224	748,826	53,602	7.7%
Operating Expenses	3,004,006	2,898,458	3,747,237	3,515,016	3,539,316	24,300	0.7%
Operating Capital Outlay	34,453	9,746	63,623	66,964	83,010	16,046	24.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	49,655	19,462	(30,193)	-60.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,356,634	\$ 9,106,782	\$10,456,838	\$11,554,530	\$11,654,509	\$ 99,979	0.9%

SOURCE OF FUNDS

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,263,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,263,895
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	741,594	-	-	6,762	-	470	748,826
Operating Expenses	3,539,316	-	-	-	-	-	3,539,316
Operating Capital Outlay	83,010	-	-	-	-	-	83,010
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	19,462	-	-	-	-	-	19,462
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 11,647,277	\$ -	\$ -	\$ 6,762	\$ -	\$ 470	\$11,654,509

IV. Program and Activity Allocations

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	57.35	\$ 5,058,234	\$ 7,263,895	\$ -	\$ 7,263,895
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	741,594	7,232	748,826
Operating Expenses			3,539,316	-	3,539,316
Operating Capital Outlay			83,010	-	83,010
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	19,462	19,462
Reserves — Emergency Response			-	-	-
TOTAL			\$ 11,627,815	\$ 26,694	\$ 11,654,509

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	57.29	57.24	58.12	57.46	57.35	(0.11)	-0.2%
Contingent Worker	-	-	1.64	0.87	0.48	(0.39)	-44.8%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.15	0.03	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	57.44	57.39	59.79	58.84	58.34	(0.50)	-0.8%

IV. Program and Activity Allocations

**St. Johns River Water Management District
REDUCTIONS — NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2024–25
PRELIMINARY BUDGET — Fiscal Year 2024–25**

FY 2023–24 Adopted Budget		58.84	\$11,554,530		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.11	25,682	
1	Cross-charging Redirections	25,682	0.11		Redirection of FTEs based on planned work
Other Personal Services				-	
Contracted Services			0.39	87,300	
1	Oracle Enterprise Content Management System Developer Upgrade	45,740			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
2	Consultant Services	25,154			Allocated across programs based on need; overall budget increased by \$120,974
3	Temporary (Contingent) Labor Services	16,000	0.39		Adjustment made based on projected needs
4	Legal Services / Attorney's Fees	259			Allocated across programs based upon need; total budget stayed the same
5	Court Reporter and Transcription Services	147			Allocated across programs based upon need; total budget remains the same
Operating Expenses				9,389	
1	Computer Hardware Under \$5,000	5,480			Allocated across programs; overall budget decreased by \$26,012
2	In-State Training and Related Travel	1,637			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Telephone and Communications	748			Allocated across programs based upon need; total budget remains the same
4	Cellular Telephones and Accessories	519			Allocated across programs based upon need; total budget remains the same
5	Educational Reimbursements	391			Allocated across programs based upon need; total budget remains the same
6	Repair and Maintenance of Equipment	224			Allocated across programs based upon need; overall budget increased by \$237,950
7	Recording and Court Costs	165			Allocated across program based upon need; overall budget stayed the same
8	Training — No Travel	78			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Advertising	35			Allocated across programs based on need; overall budget stayed the same
10	Computer Software	35			Allocated across programs based upon need; overall budget stayed the same
11	Memberships, Professional Certifications, and Licenses	28			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Out of State Travel / Training	19			Learning and Development Plan updated annually for anticipated fiscal year needs
13	Office Support Supplies	16			Adjustment made based on historical spend and projected needs
14	Office Furniture / Equipment Under \$5,000	6			Allocated across programs based upon need; overall budget increased by \$11,000
15	Meeting Resources	4			Cross-charging variance. Overall budget decreased by \$200
16	Printing and Reproduction Services	2			Allocated across programs based upon need; overall budget stayed the same
17	Rewards, Recognition, Prizes, and Awards	1			Cross-charging variance
18	Uniforms	1			Cross-charging variance
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				30,193	
1	Debt Service Principal — Software Subscription	28,029			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
2	Debt Service Interest — Software Subscription	2,164			Allocated across programs based on GASB 96 annual estimate for Subscription Based Information Technology Arrangements
Reserves				-	
TOTAL REDUCTIONS		0.50		152,564	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Group Insurance	61,906	-	61,906	Anticipated rate increase in Group Insurance
Other Personal Services					
Contracted Services					
1	Software Maintenance Services	6,823	-	140,902	Allocated across programs based upon need; overall budget increased by \$52,458
2	Health and Wellness	30,000	-		Wellbeing program for staff paid for by insurance rebates
3	Training Services	45,000	-		Districtwide Learning and Development Plan updated annually for anticipated fiscal year needs
4	Computer Technology Services	59,079	-		Allocated across programs based upon need; overall budget increased by \$344,529
Operating Expenses					
1	Books and Technical Materials	109	-	33,689	Allocated across programs based upon need; overall budget increased by \$1,450
2	Travel — District Business	3,472	-		Allocated across programs based upon need; overall budget increased by \$9,995
3	Insurance and Bonds	30,108	-		Allocated across programs based upon current FY projections; overall budget increased by \$665,230
Operating Capital Outlay					
1	Office Furniture / Equipment Over \$5,000	7,805	-		Allocated across programs; overall budget increased by \$44,500
2	Computer Hardware Over \$5,000	8,241	-		Allocated across programs; overall budget increased by \$49,050
Fixed Capital Outlay					
Interagency Expenditures (Cooperative Funding)					
Debt					
Reserves					
TOTAL NEW ISSUES			-	252,543	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2024–25			58.34	\$ 11,654,509	

Trends and Changes

The District continues to streamline support functions by increasing efficiencies and lowering operating costs. The District will continue to pursue opportunities to ensure the fiscal sustainability of the organization and enable financial resources to be focused on the funding of projects to achieve the District’s core missions.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, there were noticeable increases in expenditures under Operating Expenses and Operating Capital Outlay. The 7.1 percent increase under Operating Expenses when compared to the total budget for FY 2022–23 was mainly due to an increase in Property Appraiser/Tax Collector Commissions (\$746,965). Operating Capital Outlay experienced an 84.7 percent increase due to an increase in Computer Hardware Over \$5,000 (\$29,170).

When comparing actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Debt Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$7,227,671 compared to the actual unaudited expenditures in FY 2022–23 of \$6,016,301 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services indicated an increase of 10.4 percent, or \$65,547, primarily due to increases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740) and Consultant Services (\$64,004), which were partially offset by decreases in Computer Technology Services (\$37,460) and Temporary (Contingent) Labor

IV. Program and Activity Allocations

Services (\$13,980). Operating Expenses decreased by \$232,221 mainly due to a decrease in Property Appraiser / Tax Collector Commissions (\$322,028), which was partially offset by increases in Insurance and Bonds (\$9,343), Travel — Board and Authorized Persons (\$9,842), Rewards, Recognition, Prizes, and Awards (\$18,299), Travel — District Business (\$22,082), and Memberships, Professional Certifications, and Licenses (\$36,667). Debt Services increased by 100 percent, or \$49,655, to comply with GASB 96 requirements for SBITAs.

Budget Variances

The program budget for District Management and Administration in the FY 2024–25 Preliminary Budget has a 0.9 percent, or \$99,979, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.5 percent, or \$36,224, due to a projected increase in Group Insurance, which is partially offset by an internal redirection of 0.11 FTEs primarily to program 1.0.
- Contracted Services will increase by 7.7 percent, or \$53,602, due to projected increases in Software Maintenance Services (\$6,823), Health and Wellness (\$30,000), Training Services (\$45,000), and Computer Technology Services (\$59,079), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$25,154), Temporary (Contingent) Labor Services (\$16,000), Legal Services / Attorney's Fees (\$259), and Court Reporter and Transcription Services (\$147).
- Operating Expenses will increase by 0.7 percent, or \$24,300, due to projected increases in Books and Technical Materials (\$109), Travel — District Business (\$3,472), and Insurance and Bonds (\$30,108), which are offset by decreases in Computer Hardware Under \$5,000 (\$5,480), In-State Training and Related Travel (\$1,637), Telephone and Communications (\$748), Cellular Telephones and Accessories (\$519), Educational Reimbursements (\$391), Repair and Maintenance of Equipment (\$224), Recording and Court Costs (\$165), Training — No Travel (\$78), Advertising (\$35), Computer Software (\$35), Memberships, Professional Certifications, and Licenses (\$28), Out of State Travel / Training (\$19), Office Support Supplies (\$16), Office Furniture / Equipment Under \$5,000 (\$6), and Meeting Resources (\$4).
- Operating Capital Outlay will increase by 24 percent, or \$16,046, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,805) and Computer Hardware Over \$5,000 (\$8,241).
- Debt Services will decrease by 60.8 percent, or \$30,193, due to projected decreases in Debt Service Principal — Software Subscription (\$28,029) and Debt Service Interest — Software Subscription (\$2,164).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this program include the following:

- Salaries and Benefits – \$7,263,895 for 57.35 FTEs
 - 6.1.1 Executive Direction (7 FTEs)
 - 6.1.2 General Counsel (4.4 FTEs)
 - 6.1.3 Inspector General (1 FTE)
 - 6.1.4 Administrative Support (25 FTEs)
 - 6.1.6 Procurement/Contract Administration (7 FTEs)
 - 6.1.7 Human Resources (7 FTEs)
 - 6.1.8 Communications (Telecommunications) (0.53 FTEs)
 - 6.1.9 Technology and Information Services (5.42 FTEs)
- Contracted Services
 - Computer Technology Services (\$192,029)
 - Consultant Services (\$134,489)
 - Training Services (\$111,200)
 - Software Maintenance Services (\$106,449)
 - Auditing and Accounting Services (\$95,000)
 - Health and Wellness (\$47,500)
 - Safety Training (\$24,300)
 - Temporary (Contingent) Labor Services (\$20,000)
 - Legal Services / Attorney's Fees (\$11,388)
 - Court Reporter and Transcription Services (\$6,471)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$2,945,500)
 - Insurance and Bonds (\$99,814)
 - Telephone and Communications (\$58,074)
 - Rewards, Recognition, Prizes, and Awards (\$56,240)
 - Computer Hardware Under \$5,000 (\$55,942)
 - Advertising (\$51,207)
 - Memberships, Professional Certifications, and Licenses (\$42,764)
 - Cellular Telephones and Accessories (\$40,291)
 - Travel — District Business (\$33,361)
 - Repair and Maintenance of Equipment (\$28,757)
 - Travel — Board and Authorized Persons (\$18,000)
 - Office Support Supplies (\$17,154)
 - In-State Training and Related Travel (\$17,001)
 - Training — No Travel (\$11,052)
 - Safety Supplies (\$9,700)
 - Other Utilities (\$8,000)
 - Recording and Court Costs (\$7,247)
 - Educational Reimbursements (\$6,322)
 - Moving Expenses (\$6,000)
 - Meeting Resources (\$5,955)
 - Promotional Activities (\$4,100)
 - Office Furniture / Equipment Under \$5,000 (\$4,034)
 - Books and Technical Materials (\$3,947)

IV. Program and Activity Allocations

- Uniforms (\$3,040)
- Computer Software (\$2,709)
- Out of State Travel / Training (\$1,543)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
- Subscriptions (\$508)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$104)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$56,909)
 - Office Furniture / Equipment Over \$5,000 (\$26,101)
- Debt Services
 - Debt Service Principal — Software Subscription (\$16,895)
 - Debt Service Interest — Software Subscription (\$2,567)

IV. Program and Activity Allocations

6.1 Administrative and Operations Support — Includes executive management, executive support, Governing Board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, and vehicle pool.

District Description

This activity’s primary functions include executive management, executive support, Governing Board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, telecommunication and technology, and information services. This activity includes eight subactivities that are described below.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

6.1 Administrative and Operations Support

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 5,729,679	\$ 5,496,258	\$ 6,016,301	\$ 7,227,671	\$ 7,263,895	\$ 36,224	0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	588,496	702,320	629,677	695,224	748,826	53,602	7.7%
Operating Expenses	483,443	417,793	479,709	569,516	593,816	24,300	4.3%
Operating Capital Outlay	34,453	9,746	63,623	66,964	83,010	16,046	24.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	49,655	19,462	(30,193)	-60.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 6,836,071	\$ 6,626,117	\$ 7,189,310	\$ 8,609,030	\$ 8,709,009	\$ 99,979	1.2%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 8,701,777	\$ -	\$ -	\$ 6,762	\$ -	\$ 470	\$ 8,709,009

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,263,895	\$ -	\$ 7,263,895
Other Personal Services	-	-	-
Contracted Services	741,594	7,232	748,826
Operating Expenses	593,816	-	593,816
Operating Capital Outlay	83,010	-	83,010
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	19,462	19,462
Reserves — Emergency Response	-	-	-
TOTAL	\$ 8,682,315	\$ 26,694	\$ 8,709,009

Trends and Changes

There are nine subactivities, eight of which are currently utilized, under 6.1 Administrative and Operations Support. See individual subactivities below for the descriptions, trends and changes, budget variances, and major budget items.

IV. Program and Activity Allocations

6.1.1 Executive Direction — This subactivity includes the Executive Office, including the Governing Board and executive services support. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, DEP, the Florida Legislature, and the EOG.

District Description

This subactivity supports the overall management of the District and implementation of District policies, rules, plans, studies, and programs, and provides support to the Governing Board.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 907,197	\$ 1,198,636	\$ 1,479,677	\$ 1,393,057	\$ 1,403,281	\$ 10,224	0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	27,507	22,717	25,981	52,284	52,284	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 934,704	\$ 1,221,353	\$ 1,505,658	\$ 1,445,341	\$ 1,455,565	\$ 10,224	0.7%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,455,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,455,565

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,403,281	\$ -	\$ 1,403,281
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	52,284	-	52,284
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,455,565	\$ -	\$ 1,455,565

Trends and Changes

The Executive Office will continue to provide overall management of the District, focusing on fiscal responsibility and identifying opportunities for continuous improvement and operational efficiencies.

The increase in expenditures during the three-year comparison period, from FY 2020–21 to FY 2022–23, under Salaries and Benefits is due to proactive recruiting for

IV. Program and Activity Allocations

districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of 101.2 percent, or \$26,303, when comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget under Operating Expenses is mainly due to increases in travel related to District business and Governing Board priorities.

Budget Variances

The subactivity budget for Executive Direction in the FY 2024–25 Preliminary Budget has a 0.7 percent, or \$10,224, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.7 percent, or \$10,224, due to a projected increase in Group Insurance.

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$1,403,281)
- Operating Expenses
 - Travel — District Business (\$19,570)
 - Travel — Board and Authorized Persons (\$18,000)
 - Advertising (\$6,000)
 - Meeting Resources (\$5,000)
 - Uniforms (\$1,000)
 - Office Support Supplies (\$1,000)
 - Memberships, Professional Certifications, and Licenses (\$964)
 - Office Furniture / Equipment Under \$5,000 (\$250)
 - Rental of Training / Meeting Facilities (\$250)
 - Promotional Activities (\$150)
 - Rewards, Recognition, Prizes, and Awards (\$100)

IV. Program and Activity Allocations

6.1.2 General Counsel — The Office of 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

This subactivity provides professional legal advice, representation, rulemaking services, research, and counsel to the District’s Governing Board, Executive Team, and District programs and activities. Its responsibilities include matters relating to permitting, projects, and personnel; as well as contracts, real estate, land management, governmental oversight, and ethics.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.2 General Counsel / Legal

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 403,149	\$ 362,562	\$ 423,685	\$ 610,618	\$ 600,983	\$ (9,635)	-1.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	102,853	148,344	25,595	54,464	53,253	(1,211)	-2.2%
Operating Expenses	12,379	12,765	17,694	18,780	18,556	(224)	-1.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 518,381	\$ 523,671	\$ 466,974	\$ 683,862	\$ 672,792	\$ (11,070)	-1.6%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 672,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,792

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 600,983	\$ -	\$ 600,983
Other Personal Services	-	-	-
Contracted Services	53,253	-	53,253
Operating Expenses	18,556	-	18,556
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 672,792	\$ -	\$ 672,792

Trends and Changes

Budget and actual expenditures in previous fiscal years have fluctuated due to varying levels of litigation and litigation outcomes. Budgets for legal services are anticipated to remain stable in the future while identifying and implementing cost efficiencies within the subactivity.

IV. Program and Activity Allocations

Contracted Services had a noticeable decrease during the three-year comparison period, from FY 2020–21 through FY 2022–23 primarily due to no further Legal Settlement expenses in FY 2022–23 for the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, significant variations are indicated for Salaries and Benefits as well as Contracted Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$610,618 compared to the actual unaudited expenditures in FY 2022–23 of \$423,685 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services shows an increase of 112.8 percent, or \$28,869, due mainly to increases in professional outside legal advice and other services related to legal matters.

Budget Variances

The subactivity budget for General Counsel in the FY 2024–25 Preliminary Budget has a 1.6 percent, or \$11,070, decrease compared to the FY 2023–24 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease by 1.6 percent, or \$9,635, in this subactivity.
- Contracted Services will decrease by 2.2 percent, or \$1,211, due to projected decreases in Consultant Services (\$805), Legal Services / Attorney's Fees (\$259), and Court Reporter and Transcription Services (\$147).
- Operating Expenses will decrease by 1.2 percent, or \$224, due to projected decreases in Recording and Court Costs (\$165), In-State Training and Related Travel (\$49), Advertising (\$35), Memberships, Professional Certifications, and Licenses (\$28), Travel — District Business (\$24), Training — No Travel (\$12), Office Support Supplies (\$9), Office Furniture / Equipment Under \$5,000 (\$5), Meeting Resources (\$4), and Printing and Reproduction Services (\$2), which are offset by an increase in Books and Technical Materials (\$109).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$600,983)
- Contracted Services
 - Consultant Services (\$35,394)
 - Legal Services / Attorney's Fees (\$11,388)
 - Court Reporter and Transcription Services (\$6,471)
- Operating Expenses
 - Recording and Court Costs (\$7,247)
 - Books and Technical Materials (\$3,947)
 - In-State Training and Related Travel (\$2,143)
 - Advertising (\$1,553)
 - Memberships, Professional Certifications, and Licenses (\$1,270)
 - Travel — District Business (\$1,035)
 - Training — No Travel (\$537)
 - Office Support Supplies (\$362)
 - Office Furniture / Equipment Under \$5,000 (\$194)
 - Meeting Resources (\$155)
 - Printing and Reproduction Services (\$104)
 - Subscriptions (\$9)

IV. Program and Activity 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 assists the Governing Board and the Executive Leadership Team in the matters relating to District policies, internal controls, and senior management reporting practices. The Inspector General serves as an independent appraisal function within the District to examine and evaluate District activities. Additionally, the Inspector General provides a central point within the District for the coordination of activities that promote accountability, integrity, and efficiency.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.3 Inspector General

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 129,852	\$ 168,880	\$ 181,545	\$ 208,644	\$ 210,094	\$ 1,450	0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	1,000	2,500	2,500	-	-
Operating Expenses	2,778	1,265	876	1,895	1,895	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 132,630	\$ 170,145	\$ 183,421	\$ 213,039	\$ 214,489	\$ 1,450	0.7%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 214,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,489

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 210,094	\$ -	\$ 210,094
Other Personal Services	-	-	-
Contracted Services	2,500	-	2,500
Operating Expenses	1,895	-	1,895
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 214,489	\$ -	\$ 214,489

Trends and Changes

A consistent level of services will be provided by the Inspector General, including identifying and implementing cost efficiencies within the subactivity.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, there was noticeable changes in expenditures under Salaries and Benefits as well as

IV. Program and Activity Allocations

Operating Expenses. Salaries and Benefits show an increase of 39.8 percent due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. Operating Expenses show a reduction of 68.5 percent mainly due to a decrease in In-State Training and Related Travel (\$2,166), which is offset by increases in Memberships, Professional Certifications, and Licenses (\$235) and Books and Technical Materials (\$261).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$208,644 compared to the actual unaudited expenditures in FY 2022–23 of \$181,545 primarily to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased 150 percent due to an increase in Consultant Services (\$1,500). Operating Expenses increased 116.3 percent, or \$1,019, mainly due to an increase in Training — No Travel (\$1,100), which was partially offset by a decrease in Books and Technical Materials (\$261).

Budget Variances

The subactivity budget for Inspector General in the FY 2024–25 Preliminary Budget has a 0.7 percent, or \$1,450, increase compared to the FY 2023–24 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 0.7 percent, or \$1,450, due to a projected increase in Group Insurance.

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$210,094)
- Contracted Services
 - Consultant Services (\$2,500)
- Operating Expenses
 - Training — No Travel (\$1,100)
 - Travel — District Business (\$400)
 - Memberships, Professional Certifications, and Licenses (\$395)

IV. Program and Activity 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

This subactivity’s responsibilities include processing payroll and vendor payments; maintaining the District’s investment program and banking relationships; federal, state, and local grants compliance; monitoring and billing; preparing financial statements; conducting districtwide budgeting and financial planning activities; and providing financial reports and fiscal assistance to staff, the Governing Board, and various state and federal agencies. It also supports the Stores and Capital Assets areas. The Stores area is responsible for requisitioning, receiving, stocking, and issuing/distributing inventory and non-inventory goods. The Capital Assets area includes the reporting, accountability, control, supervision, transfer, and disposal of District capital assets. Districtwide print and mail services, records management, and imaging services are budgeted under activity 4.4.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.4 Administrative Support

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 2,246,019	\$ 1,884,094	\$ 1,909,182	\$ 2,687,643	\$ 2,707,751	\$ 20,108	0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	121,706	133,101	177,488	147,300	147,300	-	-
Operating Expenses	104,195	103,859	119,515	155,723	187,390	31,667	20.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,471,920	\$ 2,121,054	\$ 2,206,185	\$ 2,990,666	\$ 3,042,441	\$ 51,775	1.7%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,042,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,707,751	\$ -	\$ 2,707,751
Other Personal Services	-	-	-
Contracted Services	147,300	-	147,300
Operating Expenses	187,390	-	187,390
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 3,042,441	\$ -	\$ 3,042,441

IV. Program and Activity Allocations

Trends and Changes

A consistent level of administrative support services will continue, including identifying and implementing cost efficiencies within the subactivity. The subactivity's budgets and expenditures have been relatively stable over the last five years.

Fluctuations in expenditures during the three-year comparison period, from FY 2020–21 through FY 2022–23, are only noticeable under Salaries and Benefits. Salaries and Benefits show a reduction of 3.2 percent compared to the total budget for FY 2023–24 primarily due to districtwide vacancies, combined with annual turnover.

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$2,687,643 compared to the actual unaudited expenditures in FY 2022–23 of \$1,909,182 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services has a decrease of 17 percent mainly due to a decrease in Temporary (Contingent) Labor Services (\$21,400). Operating Expenses has an increase of 30.3 percent mainly due to increases in Travel — District Business (\$2,714), Office Support Supplies (\$3,003), Office Furniture / Equipment Under \$5,000 (\$3,042), In-State Training and Related Travel (\$4,619), Educational Reimbursements (\$6,074), Safety Supplies (\$6,697), and Insurance and Bonds (\$9,343).

Budget Variances

The subactivity budget for Administrative Support in the FY 2024–25 Preliminary Budget has a 1.7 percent, or \$51,775, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.7 percent, or \$20,108, due to a projected increase in Group Insurance.
- Operating Expenses will increase by 20.3 percent, or \$31,667, due to projected increases in Travel — District Business (\$1,950) and Insurance and Bonds (\$30,108), which are offset by a decrease in Educational Reimbursements (\$391).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$2,707,751)
- Contracted Services
 - Auditing and Accounting Services (\$95,000)
 - Safety Training (\$24,300)
 - Temporary (Contingent) Labor Services (\$20,000)
 - Consultant Services (\$8,000)
- Operating Expenses
 - Insurance and Bonds (\$99,814)
 - Office Support Supplies (\$14,500)
 - In-State Training and Related Travel (\$12,315)
 - Travel — District Business (\$10,050)
 - Safety Supplies (\$9,700)
 - Advertising (\$8,300)
 - Other Utilities (\$8,000)
 - Educational Reimbursements (\$6,322)
 - Memberships, Professional Certifications, and Licenses (\$4,505)
 - Rewards, Recognition, Prizes, and Awards (\$4,050)
 - Office Furniture / Equipment Under \$5,000 (\$3,500)
 - Training — No Travel (\$2,985)
 - Uniforms (\$1,650)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
 - Meeting Resources (\$500)
 - Subscriptions (\$499)

IV. Program and Activity Allocations

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

District Description

The water management districts, DEP, and the EOG agreed that beginning in FY 2012–13, this subactivity would be moved to activity 3.6. Please see activity 3.6 Fleet Services.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2043–25
PRELIMINARY BUDGET — Fiscal Year 2024–25

6.1.5 Fleet Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

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

Trends and Changes

No funding has been budgeted to this subactivity for Fleet Services for the last five years.

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.6 Procurement / Contract Administration

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 661,087	\$ 550,836	\$ 609,760	\$ 717,297	\$ 726,339	\$ 9,042	1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	2,715	3,500	5,250	804	804	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 663,802	\$ 554,336	\$ 615,010	\$ 718,101	\$ 727,143	\$ 9,042	1.3%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 727,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727,143

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 726,339	\$ -	\$ 726,339
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	804	-	804
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 727,143	\$ -	\$ 727,143

Trends and Changes

During the three-year comparison period, from FY 2020–21 through FY 2022–23, there was a noticeable increase of 93.4 percent in expenditures under Operating Expenses, due to an increase in Educational Reimbursements (\$2,535).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, a variation is indicated for Salaries and Benefits as well as Operating

IV. Program and Activity Allocations

Expenses. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$717,297 compared to the actual unaudited expenditures in FY 2022–23 of \$609,760 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Operating Expenses had a noticeable decrease of 84.7 percent mainly due to a decrease in Educational Reimbursements (\$5,250), which was offset by increases in Legal Advertising and Public Notices (\$354) and Promotional Activities (\$450).

Budget Variances

The subactivity budget for Procurement/Contract Administration in the FY 2024–25 Preliminary Budget has a 1.3 percent, or \$9,042, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase 1.3 percent, or \$9,042, due to a projected increase in Group Insurance.

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$726,339)
- Operating Expenses
 - Promotional Activities (\$450)
 - Advertising (\$354)

IV. Program and Activity Allocations

6.1.7 Human Resources — This subactivity provides human resources support for the District.

District Description

This subactivity’s primary function includes responsibility for recruitment and hiring, compensation and benefits, training and development, legal compliance, workforce planning, and employee relations. Human Resource practitioners develop programs and provide support and guidance to staff and management aligned with agency leadership.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.7 Human Resources

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 676,596	\$ 703,185	\$ 738,379	\$ 833,036	\$ 840,668	\$ 7,632	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	118,216	187,702	149,393	185,200	220,200	35,000	18.9%
Operating Expenses	53,709	88,287	97,039	136,455	136,455	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 848,521	\$ 979,174	\$ 984,811	\$ 1,154,691	\$ 1,197,323	\$ 42,632	3.7%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,197,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,197,323

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 840,668	\$ -	\$ 840,668
Other Personal Services	-	-	-
Contracted Services	220,200	-	220,200
Operating Expenses	136,455	-	136,455
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,197,323	\$ -	\$ 1,197,323

Trends and Changes

A consistent level of human resource services will continue, including identifying and implementing cost efficiencies within the subactivity. Over the last five years, the subactivity has maintained its FTEs at 7. Over the past few years, a greater emphasis has been placed on recruiting and retaining District talent.

During the three-year comparison period, from FY 2020–21 through FY 2022–23, Operating Expenses had a noticeable increase of 80.7 percent primarily due to

IV. Program and Activity Allocations

increases in Legal Advertising and Public Notices (\$25,415) and Rewards, Recognition, Prizes, and Awards (\$34,804), which were partially offset by decreases in Incentives, Awards, and Recognition (\$12,324) and Promotional Activities (\$6,673).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$833,036 compared to the actual unaudited expenditures in FY 2022–23 of \$738,379 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 24 percent, or \$35,807, mainly due to increases in Temporary (Contingent) Labor Services (\$7,420) and Consultant Services (\$24,223). Operating Expenses shows a substantial increase of 40.6 percent, or \$39,416, mainly due to an increase in Memberships, Professional Certifications, and Licenses (\$34,288).

Budget Variances

The subactivity budget for Human Resources in the FY 2024–25 Preliminary Budget has a 3.7 percent, or \$42,632, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits increase 0.9 percent, or \$7,632, due to a projected increase in Group Insurance.
- Contracted Services will increase by 18.9 percent, or \$35,000, due to projected increases in Health and Wellness (\$30,000) and Training Services (\$45,000), which are offset by decreases in Consultant Services (\$24,000) and Temporary (Contingent) Labor Services (\$16,000).

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$840,668)
- Contracted Services
 - Training Services (\$111,200)
 - Consultant Services (\$61,500)
 - Health and Wellness (\$47,500)

IV. Program and Activity Allocations

- Operating Expenses
 - Rewards, Recognition, Prizes, and Awards (\$52,000)
 - Memberships, Professional Certifications, and Licenses (\$35,630)
 - Advertising (\$35,000)
 - Moving Expenses (\$6,000)
 - Promotional Activities (\$3,500)
 - Training — No Travel (\$1,350)
 - In-State Training and Related Travel (\$1,125)
 - Office Support Supplies (\$750)
 - Travel — District Business (\$500)
 - Uniforms (\$300)
 - Meeting Resources (\$300)

IV. Program and Activity Allocations

6.1.8 Communications — This subactivity includes telecommunications for the District.

District Description

This subactivity includes all telecommunications-related expenses, including cell phones, data lines, internet service, landline, and voice over internet protocol (VOIP) telephone-related equipment and services, that are cross-charged to all activities and subactivities under Program 6.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.8 Communications

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 59,146	\$ 54,094	\$ 56,928	\$ 65,898	\$ 65,615	\$ (283)	-0.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	732	735	1,770	732	723	(9)	-1.2%
Operating Expenses	115,431	103,368	115,105	112,165	108,589	(3,576)	-3.2%
Operating Capital Outlay	2,114	46	23,853	25,066	51,932	26,866	107.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 177,423	\$ 158,243	\$ 197,656	\$ 203,861	\$ 226,859	\$ 22,998	11.3%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 226,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 65,615	\$ -	\$ 65,615
Other Personal Services	-	-	-
Contracted Services	723	-	723
Operating Expenses	108,589	-	108,589
Operating Capital Outlay	51,932	-	51,932
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 226,859	\$ -	\$ 226,859

Trends and Changes

A consistent level of telecommunications services will continue, including identifying and implementing cost efficiencies within the subactivity. This subactivity is cross-charged out to the following activities, 1.4 (Other Water Resource Planning and Monitoring Activities), 2.6 (Other Acquisition and Restoration Activities), 3.5 (Other Operation and Maintenance Activities), 4.4 (Other Regulatory and Enforcement Activities), and 5.2 (Public Information).

The District’s total expenditures on districtwide communications goods and services have increased in recent years, which reflects the overall economic shift. During the

IV. Program and Activity Allocations

three-year comparison period, from FY 2020–21 through FY 2022–23, there are noticeable variances under Contracted Services and Operating Capital Outlay. The increase of 141.8 percent, or \$1,038, under Contracted Services is due to an increase in Computer Technology Services (\$1,038). Operating Capital Outlay has a substantial increase of 1,028.3 percent due to an increase Computer Hardware Over \$5,000 (\$21,739).

When comparing the actual unaudited expenditures in FY 2022–23 to the FY 2023–24 Adopted Budget, significant variations are indicated for Salaries and Benefits as well as Contracted Services. Salaries and Benefits in the FY 2023–24 Adopted Budget were \$65,898 compared to the actual unaudited expenditures in FY 2022–23 of \$56,928 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services decreased by 58.6 percent due to a decrease in Computer Technology Services (\$1,038).

Budget Variances

The subactivity budget for Communications in the FY 2024–25 Preliminary Budget has a 11.3 percent, or \$22,998, increase compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease of 0.4 percent, or \$283, in this subactivity.
- Contracted Services will decrease by 1.2 percent, or \$9, due to a projected decrease in Computer Technology Services (\$9).
- Operating Expenses will decrease by 3.2 percent, or \$3,576, due to projected decreases in Computer Hardware Under \$5,000 (\$2,768), Telephone and Communications (\$748), and Cellular Telephones and Accessories (\$519), which are offset by an increase in Repair and Maintenance of Equipment (\$459).
- Operating Capital Outlay will increase by 107.2 percent, or \$26,866, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,805) and Computer Hardware Over \$5,000 (\$19,061).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$65,615)
- Contracted Services
 - Computer Technology Services (\$723)
- Operating Expenses
 - Telephone and Communications (\$58,074)
 - Cellular Telephones and Accessories (\$40,291)
 - Repair and Maintenance of Equipment (\$8,418)
 - Computer Hardware Under \$5,000 (\$1,806)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$26,101)
 - Computer Hardware Over \$5,000 (\$25,831)

IV. Program and Activity Allocations

6.1.9 Technology and Information Services — This subactivity includes computer hardware and software, data lines, computer support and maintenance, information technology 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 subactivity includes all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities and subactivities under Program 6.0.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY**

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

6.1.9 Technology and Information Services

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 646,633	\$ 573,971	\$ 617,145	\$ 711,478	\$ 709,164	\$ (2,314)	-0.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	244,989	232,438	274,431	305,028	324,850	19,822	6.5%
Operating Expenses	164,729	82,032	98,249	91,410	87,843	(3,567)	-3.9%
Operating Capital Outlay	32,339	9,700	39,770	41,898	31,078	(10,820)	-25.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	49,655	19,462	(30,193)	-60.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,088,690	\$ 898,141	\$ 1,029,595	\$ 1,199,469	\$ 1,172,397	\$ (27,072)	-2.3%

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,165,165	\$ -	\$ -	\$ 6,762	\$ -	\$ 470	\$ 1,172,397

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 709,164	\$ -	\$ 709,164
Other Personal Services	-	-	-
Contracted Services	317,618	7,232	324,850
Operating Expenses	87,843	-	87,843
Operating Capital Outlay	31,078	-	31,078
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	19,462	19,462
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,145,703	\$ 26,694	\$ 1,172,397

IV. Program and Activity Allocations

Trends and Changes

In general, information technology hardware has become more powerful, and costs have declined in recent years; however, with the economic shift in FY 2021–22, costs for Contracted Services and Operating Expenses are expected to increase.

The District's total expenditures on districtwide information technology-related goods and services have increased in recent years, which reflects the overall economic shift. The subactivity remained relatively stable during the three-year comparison period.

Since FY 2018–19 all information technology-related items, are indirectly charged to the Technology and Information Services activity of six programs based on the total FTEs in each program.

Budget Variances

The subactivity budget for Technology and Information Services in the FY 2024–25 Preliminary Budget has a 2.3 percent, or \$27,072, decrease compared to the FY 2023–24 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall. However, there is a decrease of 0.3 percent, or \$2,314, in this subactivity.
- Contracted Services will increase by 6.5 percent, or \$19,822, due to projected increases in Software Maintenance Services (\$6,823) and Computer Technology Services (\$59,088), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740) and Consultant Services (\$349).
- Operating Expenses will decrease by 3.9 percent, or \$3,567, due to projected decreases in Computer Hardware Under \$5,000 (\$2,712), Repair and Maintenance of Equipment (\$683), Training — No Travel (\$66), Computer Software (\$35), Travel — District Business (\$24), Out of State Travel / Training (\$19), In-State Training and Related Travel (\$18), and Office Support Supplies (\$7).
- Operating Capital Outlay will decrease by 25.8 percent, or \$10,820, due to a projected decrease in Computer Hardware Over \$5,000 (\$10,820).
- Debt Services will decrease by 60.8 percent, or \$30,193, due to projected decreases in Debt Service Principal — Software Subscription (\$28,029) and Debt Service Interest — Software Subscription (\$2,164).

IV. Program and Activity Allocations

Major Budget Items

Major budget items by major budget category for this subactivity include the following:

- Salaries and Benefits (\$709,164)
- Contracted Services
 - Computer Technology Services (\$191,306)
 - Software Maintenance Services (\$106,449)
 - Consultant Services (\$27,095)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$54,136)
 - Repair and Maintenance of Equipment (\$20,339)
 - Training — No Travel (\$5,080)
 - Computer Software (\$2,709)
 - Travel — District Business (\$1,806)
 - Out of State Travel / Training (\$1,543)
 - In-State Training and Related Travel (\$1,418)
 - Office Support Supplies (\$542)
 - Office Furniture / Equipment Under \$5,000 (\$90)
 - Uniforms (\$90)
 - Rewards, Recognition, Prizes, and Awards (\$90)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$31,078)
- Debt Services
 - Debt Service Principal — Software Subscription (\$16,895)
 - Debt Service Interest — Software Subscription (\$2,567)

IV. Program and Activity Allocations

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

District Description

The water management districts, DEP, and the EOG agreed that beginning in FY 2012–13, this activity would be moved to subactivity 6.1.9.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

6.2 Computer / Computer Support

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024–25

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

Trends and Changes

No funding has been budgeted to this activity for Computer/Computer Support for the last five years.

IV. Program and Activity Allocations

6.3 Reserves — This activity is included in the District's General Fund Deficiencies Reserve.

District Description

The District does not budget reserves for unforeseen or unexpected events. Per District Policy – Fund Balance and Reserves – the District establishes an Economic Stabilization Reserve equal to two months (16.7 percent) of operating expenditures (excludes fixed capital outlay and cooperative funding) of the General Fund based on the subsequent year’s approved budget. The Economic Stabilization Reserve is reported as Committed Fund Balance and established annually for the next fiscal year prior to the end of the current fiscal year by inclusion in the Governing Board resolution establishing Committed Fund Balance amounts. The Economic Stabilization Reserve provides sufficient funds for unforeseen and unexpected events, major emergencies, and ensures the District’s continued orderly operational and financial stability. Therefore, no funds are allocated for this activity.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

6.3 Reserves

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted- Preliminary)	Difference in % (Adopted- Preliminary)
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 Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2024–25**

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

Trends and Changes

No funding has been budgeted to this activity for Reserves for the last five years.

IV. Program and Activity Allocations

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

District Description

This activity accounts for Tax Collector/Property Appraiser fees of the 18 counties within the District's jurisdiction. The Property Appraiser commissions are calculated by applying the proportion of District ad valorem taxes versus total levied by each county for the preceding fiscal year against each county Property Appraiser's budget. The Tax Collector commissions are calculated as 3 percent of the amount of ad valorem (property tax) collected and remitted on assessed valuation up to \$50 million and 2 percent on the balance. Commissions are set by Florida Statute and are non-negotiable.

Expenditures and Budget

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**

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

6.4 Other (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	2,520,563	2,480,665	3,267,528	2,945,500	2,945,500	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,520,563	\$ 2,480,665	\$ 3,267,528	\$ 2,945,500	\$ 2,945,500	\$ -	-

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,945,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	2,945,500	-	2,945,500
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,945,500	\$ -	\$ 2,945,500

Trends and Changes

The budget and expenditures in this activity are based on the amount of ad valorem (property tax) collected. This activity had relatively stable actual expenditures in FY 2020–21 and FY 2021–22; however, the increase in expenditures in FY 2022–23 is due to rising property tax values and new construction within District boundaries that will be

IV. Program and Activity Allocations

adjusted for credits from tax collectors. Adjustments may be made during the tentative budget cycle based on final collections in FY 2022–23.

Budget Variances

The activity budget for Other (Tax Collector/Property Appraiser Fees) in the FY 2024–25 Preliminary Budget has no change compared to the FY 2023–24 Adopted Budget.

Major Budget Items

Major budget items by major budget category for this activity include the following:

- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$2,945,500)

IV. Program and Activity Allocations

B. District Specific Programs

The FY 2024–25 Preliminary Budget assumes \$6,700,000 for new state-funded springs programs and \$8,001,164 in prior year springs funding.

1. District Springs Program

The District is home to eight Outstanding Florida Springs and numerous other Florida springs. Over the years, with funds from the Legislature and District matching funds, the District has shown a commitment to funding springs restoration projects.

Since 2014, the District has partnered with DEP, providing \$130 million in funding benefitting 168 springs projects. These projects have resulted in 51 mgd of alternative water made available, 4.8 mgd of water conserved, 18.9 MG in alternative water storage capacity created, and an annual reduction of 422,349 lbs. of TN and 154,579 lbs. of TP. In addition to the DEP springs restoration funding, these numbers include other District cost-share programs that benefit the springs.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

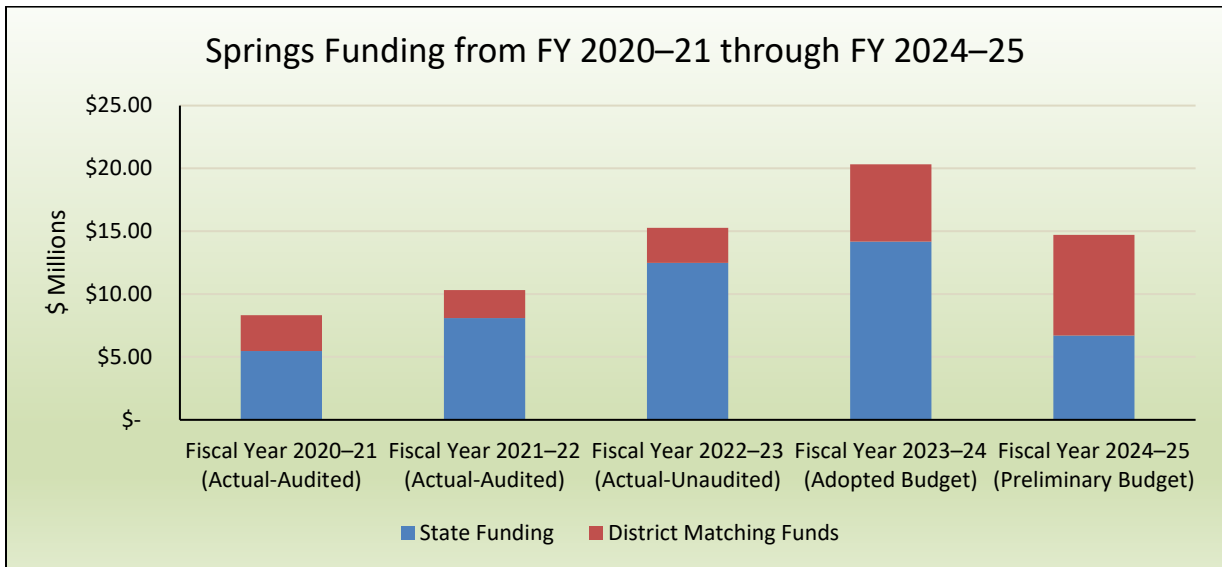
PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2024–25

District Springs Program

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Unaudited)	Fiscal Year 2023–24 (Adopted Budget)	Fiscal Year 2024–25 (Preliminary Budget)
State Funding	\$ 5,461,258	\$ 8,091,385	\$ 12,480,186	\$ 14,173,138	\$ 6,700,000
District Matching Funds	2,846,091	2,220,379	2,790,793	6,150,337	8,001,164
TOTAL	\$ 8,307,349	\$ 10,311,764	\$ 15,270,979	\$ 20,323,475	\$ 14,701,164



IV. Program and Activity Allocations

C. Program Allocations by Area of Responsibility

Section 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 FY 2022–23 (Actual-Unaudited), FY 2023–24 (Adopted Budget), and FY 2024–25 (Preliminary Budget).

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**

Fiscal Year 2022–23 (Actual-Unaudited)

PRELIMINARY BUDGET — Fiscal Year 2024–25

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2022–23 (Actual- Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 16,988,307	\$ 9,332,935	\$ 5,580,591	\$ 1,590,547	\$ 484,234
1.1 - District Water Management Planning	5,013,604	X	X	X	X
1.1.1 Water Supply Planning	3,733,079	X	X	X	X
1.1.2 Minimum Flows and Levels	1,225,842	X	X	X	
1.1.3 Other Water Resources Planning	54,683	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	9,506,885	X	X	X	X
1.3 - Technical Assistance	571,371	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	581,840	X	X	X	X
1.5 - Technology and Information Services	1,314,607	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 81,170,590	\$ 42,875,604	\$ 34,541,333	\$ 2,102,643	\$ 1,651,010
2.1 - Land Acquisition	1,410,352	X	X	X	X
2.2 - Water Source Development	42,489,408	X	X	X	X
2.2.1 Water Resource Development Projects	41,684,777	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	804,631	X			
2.3 - Surface Water Projects	36,117,621	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	(52,216)	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	325,254	X	X	X	X
2.7 - Technology and Information Services	880,171	X	X	X	X
3.0 Operation and Maintenance of Lands and Works	\$ 23,247,932	\$ 3,658,597	\$ 6,026,375	\$ 7,876,841	\$ 5,686,119
3.1 - Land Management	5,543,400	X	X	X	X
3.2 - Works	6,322,901	X	X	X	X
3.3 - Facilities	2,885,175	X	X	X	X
3.4 - Invasive Plant Control	2,316,056	X	X	X	X
3.5 - Other Operation and Maintenance Activities	1,267,172	X	X	X	X
3.6 - Fleet Services	3,944,987	X	X	X	X
3.7 - Technology and Information Services	968,241	X	X	X	X
4.0 Regulation	\$ 14,353,120	\$ 2,628,673	\$ 6,658,714	\$ 4,411,489	\$ 654,244
4.1 - Consumptive Use Permitting	2,156,788	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	258,750	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	8,335,105	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,236,771	X	X	X	X
4.5 - Technology and Information Services	1,365,706	X	X	X	X
5.0 Outreach	\$ 1,414,468	\$ 353,617	\$ 353,617	\$ 353,617	\$ 353,617
5.1 - Water Resource Education	223,642	X	X	X	X
5.2 - Public Information	1,031,879	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	58,393	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	100,554	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$137,174,417</i>	<i>\$ 58,849,426</i>	<i>\$ 53,160,630</i>	<i>\$ 16,335,137</i>	<i>\$ 8,829,224</i>
6.0 District Management and Administration	\$ 10,456,838				
6.1 - Administrative and Operations Support	7,189,310				
6.1.1 - Executive Direction	1,505,658				
6.1.2 - General Counsel / Legal	466,974				
6.1.3 - Inspector General	183,421				
6.1.4 - Administrative Support	2,206,185				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	615,010				
6.1.7 - Human Resources	984,811				
6.1.8 - Communications	197,656				
6.1.9 - Technology and Information Services	1,029,595				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,267,528				
TOTAL	\$147,631,255				

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**

Fiscal Year 2023–24 (Adopted Budget)

PRELIMINARY BUDGET — Fiscal Year 2024–25

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 21,742,503	\$ 13,267,435	\$ 6,038,684	\$ 1,886,113	\$ 550,271
1.1 - District Water Management Planning	6,400,399	X	X	X	X
1.1.1 Water Supply Planning	4,875,040	X	X	X	
1.1.2 Minimum Flows and Levels	1,425,359	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,389,923	X	X	X	X
1.3 - Technical Assistance	628,089	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	797,142	X	X	X	X
1.5 - Technology and Information Services	1,526,950	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$164,160,629	\$ 97,468,927	\$ 53,042,550	\$ 7,801,130	\$ 5,848,022
2.1 - Land Acquisition	16,058,708	X	X	X	X
2.2 - Water Source Development	88,208,025	X	X	X	X
2.2.1 Water Resource Development Projects	87,350,220	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	857,805	X			
2.3 - Surface Water Projects	58,403,307	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	449,546	X	X	X	X
2.7 - Technology and Information Services	1,041,043	X	X	X	X
3.0 Operation and Maintenance of Lands and Works	\$ 33,335,129	\$ 5,278,795	\$ 5,729,655	\$ 13,376,064	\$ 8,950,615
3.1 - Land Management	6,694,246	X	X	X	X
3.2 - Works	11,293,883		X	X	X
3.3 - Facilities	3,955,808	X	X	X	X
3.4 - Invasive Plant Control	5,342,313	X	X	X	X
3.5 - Other Operation and Maintenance Activities	618,354	X	X	X	
3.6 - Fleet Services	4,294,571	X	X	X	X
3.7 - Technology and Information Services	1,135,954	X	X	X	X
4.0 Regulation	\$ 17,984,726	\$ 3,162,899	\$ 8,510,320	\$ 5,562,152	\$ 749,355
4.1 - Consumptive Use Permitting	2,752,183	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	319,198	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	10,770,780	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,607,349	X	X	X	X
4.5 - Technology and Information Services	1,535,216	X	X	X	X
5.0 Outreach	\$ 1,712,949	\$ 461,804	\$ 417,048	\$ 417,048	\$ 417,049
5.1 - Water Resource Education	363,165	X	X	X	X
5.2 - Public Information	1,108,206	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	124,327	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	117,251	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$238,935,936	\$ 119,639,860	\$ 73,738,257	\$ 29,042,507	\$ 16,515,312
6.0 District Management and Administration	\$ 11,554,530				
6.1 - Administrative and Operations Support	8,609,030				
6.1.1 - Executive Direction	1,445,341				
6.1.2 - General Counsel / Legal	683,862				
6.1.3 - Inspector General	213,039				
6.1.4 - Administrative Support	2,990,666				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	718,101				
6.1.7 - Human Resources	1,154,691				
6.1.8 - Communications	203,861				
6.1.9 - Technology and Information Services	1,199,469				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,945,500				
TOTAL	\$250,490,466				

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**

Fiscal Year 2024–25 (Preliminary Budget)

PRELIMINARY BUDGET — Fiscal Year 2024–25

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2024–25 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,187,579	\$ 13,506,689	\$ 6,200,031	\$ 1,925,637	\$ 555,222
1.1 - District Water Management Planning	6,522,355	X	X	X	
1.1.1 Water Supply Planning	4,973,808	X	X	X	
1.1.2 Minimum Flows and Levels	1,448,547	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,649,409	X	X	X	X
1.3 - Technical Assistance	632,460	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	888,004	X	X	X	X
1.5 - Technology and Information Services	1,495,351	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 80,773,261	\$ 40,423,463	\$ 28,482,364	\$ 7,121,456	\$ 4,745,978
2.1 - Land Acquisition	16,065,535	X	X	X	X
2.2 - Water Source Development	27,165,489	X	X	X	X
2.2.1 Water Resource Development Projects	26,310,484	X	X	X	
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	855,005	X			
2.3 - Surface Water Projects	36,019,152	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	501,286	X	X	X	X
2.7 - Technology and Information Services	1,021,799	X	X	X	X
3.0 Operation and Maintenance of Lands and Works	\$ 33,121,467	\$ 5,019,161	\$ 5,889,162	\$ 14,215,999	\$ 7,997,145
3.1 - Land Management	6,900,936	X	X	X	X
3.2 - Works	10,930,192		X	X	X
3.3 - Facilities	4,902,389	X	X	X	X
3.4 - Invasive Plant Control	3,444,489	X	X	X	X
3.5 - Other Operation and Maintenance Activities	751,422	X	X	X	
3.6 - Fleet Services	5,079,588	X	X	X	X
3.7 - Technology and Information Services	1,112,451	X	X	X	X
4.0 Regulation	\$ 18,322,649	\$ 3,194,811	\$ 8,687,153	\$ 5,680,534	\$ 760,151
4.1 - Consumptive Use Permitting	2,712,813	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	321,781	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	10,978,232	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,736,151	X	X	X	X
4.5 - Technology and Information Services	1,573,672	X	X	X	X
5.0 Outreach	\$ 1,753,983	\$ 472,041	\$ 427,314	\$ 427,314	\$ 427,314
5.1 - Water Resource Education	360,446	X	X	X	X
5.2 - Public Information	1,153,632	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	125,081	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	114,824	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$156,158,939	\$ 62,616,165	\$ 49,686,024	\$ 29,370,940	\$ 14,485,810
6.0 District Management and Administration	\$ 11,654,509				
6.1 - Administrative and Operations Support	8,709,009				
6.1.1 - Executive Direction	1,455,565				
6.1.2 - General Counsel / Legal	672,792				
6.1.3 - Inspector General	214,489				
6.1.4 - Administrative Support	3,042,441				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	727,143				
6.1.7 - Human Resources	1,197,323				
6.1.8 - Communications	226,859				
6.1.9 - Technology and Information Services	1,172,397				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,945,500				
TOTAL	\$167,813,448				

V. Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2020–21 to FY 2024–25. The projected total workforce in FY 2024–25 is 548.25, while the total authorized positions total 537 FTEs.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25
 PRELIMINARY BUDGET — Fiscal Year 2024–25

PROGRAM	WORKFORCE CATEGORY	2020–21 to 2024–25		Fiscal Year					Adopted to Preliminary 2023–24 to 2024–25	
		Difference	% Change	2020–21	2021–22	2022–23	2023–24 Adopted Budget	2024–25 Preliminary Budget	Difference	% Change
All Programs	Authorized Positions	6.00	1.1%	531.00	529.00	537.00	537.00	537.00	-	0.0%
	Contingent Worker	3.59	82.9%	4.33	4.33	6.92	8.31	7.92	(0.39)	-4.7%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.72	27.6%	2.61	2.61	2.61	3.33	3.33	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	10.31	1.9%	537.94	535.94	546.53	548.64	548.25	(0.39)	-0.1%
Water Resources Planning and Monitoring	Authorized Positions	3.39	2.6%	130.33	134.43	135.45	133.62	133.72	0.10	0.1%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.07	5.8%	1.20	1.20	1.23	1.27	1.27	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	3.46	2.6%	131.53	135.63	136.68	134.89	134.99	0.10	0.1%
Land Acquisition, Restoration, and Public Works	Authorized Positions	(6.05)	-6.3%	96.73	90.63	86.44	90.68	90.68	-	0.0%
	Contingent Worker	0.50	-	-	-	0.50	0.50	0.50	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.46	0.50	0.50	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(5.49)	-5.6%	97.17	91.07	87.40	91.68	91.68	-	0.0%
Operations and Maintenance of Lands and Works	Authorized Positions	0.01	0.0%	99.40	99.36	100.96	98.91	99.41	0.50	0.5%
	Contingent Worker	2.16	49.9%	4.33	4.33	4.33	6.49	6.49	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.07	15.9%	0.44	0.44	0.47	0.51	0.51	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	2.24	2.2%	104.17	104.13	105.76	105.91	106.41	0.50	0.5%
Regulation	Authorized Positions	8.62	6.3%	136.94	137.03	145.63	146.05	145.56	(0.49)	-0.3%
	Contingent Worker	0.45	-	-	-	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.15	39.5%	0.38	0.38	0.42	0.53	0.53	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	9.22	6.7%	137.32	137.41	146.50	147.03	146.54	(0.49)	-0.3%
Outreach	Authorized Positions	(0.03)	-0.3%	10.31	10.31	10.40	10.28	10.28	-	0.0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.01	-	-	-	-	0.01	0.01	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.02)	-0.2%	10.31	10.31	10.40	10.29	10.29	-	0.0%
Management and Administration	Authorized Positions	0.06	0.1%	57.29	57.24	58.12	57.46	57.35	(0.11)	-0.2%
	Contingent Worker	0.48	-	-	-	1.64	0.87	0.48	(0.39)	-44.8%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.36	240.0%	0.15	0.15	0.03	0.51	0.51	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	0.90	1.6%	57.44	57.39	59.79	58.84	58.34	(0.50)	-0.8%

VI. Performance Measures (Metrics)

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with DEP 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 FY 2022–23 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs are administered both effectively and efficiently.

A. Natural Systems

Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems.

- Natural Systems Objective 1: Maintain the integrity and functions of water resources and related natural systems.
 - Number of MFLs and reservations, by water body type, established annually (fiscal year) and cumulatively.
 - Number and percentage of water bodies meeting their adopted MFLs.

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems.		
Annual Measures	FY 22–23	
<i>Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively</i>	<i>Annual</i>	<i>Cumulative</i>
Aquifer		-
Estuary		-
Lake		103
River		6
Spring		14
Wetland		7
<i>Number and percentage of water bodies meeting their adopted MFLs</i>	<i>Annual</i>	<i>Percent</i>
Number of water bodies meeting MFLs	125	96.15%
Number of water bodies with adopted MFLs	130	

VI. Performance Measures (Metrics)

- Natural Systems Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.
 - For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted or approved recovery or prevention strategy.

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	FY 22–23	
<i>For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy</i>	Annual	Cumulative
Number of water bodies with an adopted recovery or prevention strategy	3	60.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	5	

VI. Performance Measures (Metrics)

B. Water Quality

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

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

WQ Objective 1: Identify the efficiency of permit review, issuance, and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 22–23 Annualized Performance	
For closed applications, the median time to process ERPs by permit type and total	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	29.00		33.00		27.00		29.00		28.00	
Individually processed permits	23.00		28.00		27.00		27.00		27.00	
All authorizations combined	28.00		28.00		28.00		27.00		28.00	
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	\$385,293.27	\$183.74	\$476,463.08	\$224.01	\$467,202.78	\$210.93	\$548,847.62	\$262.61	\$1,877,806.75	\$220.17
Number of permits	2,097		2,127		2,215		2,090		8,529	
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	2,097	80.93	2,127	70.01	2,215	74.38	2,090	59.26	8,529	70.29
Number of staff for the permit area	25.91		30.38		29.78		35.27		121.34	

VI. Performance Measures (Metrics)

C. Water Supply

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

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

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.	
Annual Measure	FY 22–23
Districtwide, the quantity (mgd) of the 2020–2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	139.27
Uniform residential per capita water use (Public Supply) by District	GPCD
	82.00

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

WS Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 22–23 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	18.00		20.00		19.00		16.00		19.00	
All authorizations combined	18.00		19.00		18.00		17.00		18.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric — Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$53,486.89	\$284.50	\$50,233.57	\$271.53	\$52,021.00	\$275.24	\$36,288.43	\$177.02	\$192,029.89	\$250.36
Number of permits	188		185		189		205		767	
For CUP, In-house application to staff ratio for all permit types (Metric — Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	188	59.87	185	56.92	189	63.00	205	88.36	767	65.50
Number of staff for the permit area	3.14		3.25		3.00		2.32		11.71	

VI. Performance Measures (Metrics)

D. Mission Support

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

- Mission Support Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.
 - Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	FY 22–23	
<i>Administrative costs (State 5-6) as a percentage of total expenditures (report cumulative totals for each quarter during a fiscal year)</i>	<i>Number</i>	<i>Percentage</i>
Administrative Costs (State 5-6)	\$ 11,871,306	8.04%
Total expenditures (State 1-6)	\$ 147,631,255	

VII. Basin Budgets

VII. Basin Budgets

Not applicable to the St. Johns River Water Management District.

VIII. Appendices

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.

Plan/Report/Activity	Due Date	Contact	Email/Telephone
Preliminary Budget	Annually January 15	Heather Barber	386-643-1908 hnbarber@sjrwmd.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Ryan Spohn	904-448-7914 rspohn@sjrwmd.com
Consolidated Annual Report (CAR)	Annually March 1	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
Regional Water Supply Plan	Every five years (CFWI RWSP updated 2020, NFRWSP updated 2023)	Clay Coarsey	386-312-2338 ccoarsey@sjrwmd.com
Strategic Plan	Annually September	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
SWIM Plans	When required	Erich Marzolf	386-329-4227 emarzolf@sjrwmd.com
Tentative Budget	Annually August 1	Heather Barber	386-643-1908 hnbarber@sjrwmd.com
Five-Year Water Resource Development Work Program	Annually October	Shane Howell	321-473-1350 showell@sjrwmd.com

VIII. Appendices

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 AWS projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District’s Preliminary Budget includes a total of \$24,875,577 for FY 2024–25.

A summary of the alternative water supply projects by funding type is included below. Since FY 2019–20, the Governor and Legislature have appropriated \$230 million to the Department of Environmental Protection 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 for those state funds will be given to regional projects in the areas of greatest need and for projects that provide the greatest benefit.

For the FY 2024–25 Preliminary Budget, there is no funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF) included in the table below.

**Alternative Water Supply Funding in SJRWMD
FY 2024–25 Preliminary Budget**

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$11,875,577	46.1%
State Funding for AWS	\$13,000,000	53.9%
Total Funding for AWS	\$24,875,577	100.0%

District Funding for AWS

- Black Creek Water Resource Development Project (\$2,500,000)
- Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000)
- St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$2,037,437)
- Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197)
- City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500)
- City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980)
- City of Crescent City Prospect Street Water Main Replacement (\$750,000)
- Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243)
- Orlando Utilities Commission Water Conservation Rebates (\$25,425)
- Taylor Creek Reservoir Improvements (\$15,170)
- Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$5,625)

State Funding for AWS

- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)

VIII. Appendices

C. Outstanding Debt

The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources) and Capital Outlay. Per GASB 96, the District is also required to record the present value of the future payments as Debt (Other Financing Sources) and Capital Outlay for SBITAs.

VIII. Appendices

D. Consistency Issues for Fiscal Year 2024–25

1. Prior Fiscal Years' Summary

In FY 2011–12, the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In FY 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 NFWMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

Additionally, the performance metrics were evaluated annually and in FY 2022–23, were finalized to include eight CUP, nine ERP, one Mission Support, four Natural Systems, three Water Supply, and one MFL metrics for a total of 26 combined quarterly and annual metrics.

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

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

2. Current Fiscal Years' Summary

a. Staff Levels/Reorganization

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

The proposed budget for SJRWMD will have a staffing level of 537 FTEs. Additionally, the budget approves the following positions: 7.92 Contingent workers and 3.33 Interns. The total workforce is 548.25.

VIII. Appendices

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.

IX. Contacts

IX. Contacts



St. Johns River Water Management District

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