

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2023-24

Tentative Budget

(Pursuant to Section 373.536, Florida Statutes)

August 1, 2023



www.sjrwmd.com

St. Johns River Water Management District

Tentative Budget

Budget Year 2023–24



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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.sjrwmd.com

July 31, 2023

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

Subject: St. Johns River Water Management District
Tentative Budget for Fiscal Year 2023–24

Dear Governor DeSantis:

In accordance with Section 373.536, *Florida Statutes*, the St. Johns River Water Management District's (District) Tentative Budget for Fiscal Year (FY) 2023–24 is provided for your review.

While funding an unprecedented number of projects, under the leadership of our Governing Board, we continue reducing our tax rate for taxpayers for the 11th year in a row. On July 11, 2023, in alignment with Florida's Framework for Freedom Budget, the District's Governing Board approved transmittal of a tentative balanced budget totaling \$248.97 million. The Governing Board also approved using a rolled-back millage rate of 0.1793, an approximately 9.17 percent reduction from the current year's millage rate, that effectively allocates staff resources in support of the District's four core missions: water supply, water quality, natural systems, and flood protection.

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.

Key core mission objectives and priorities for FY 2023–24 include:

- Continuing construction of the Black Creek Water Resource Development project designed to recharge the aquifer and improve lake levels;
- Emphasizing and supporting resiliency projects that incorporate multiple core missions, especially flood protection and water supply;
- Focusing on cost-share opportunities 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;

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- 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.

The Governing Board has dedicated \$74.27 million for inter-agency funding in this tentative budget. Of the \$74.27 million, \$6.7 million is allocated for springs restoration, \$13 million is allocated for alternative water supply projects, \$7 million for Lake Apopka restoration, \$1 million for water quality improvement, \$10 million for new projects that will benefit the Indian River Lagoon, \$1 million for resiliency projects, and the remaining \$35.57 million for Water Resource Development Projects and Surface Water Projects. Currently, cost-share projects still in progress will provide over 12 million gallons per day (mgd) of alternative water supplies, 4 million gallons (MG) of storage capacity, and conserve nearly 0.1 mgd of potable water. These projects will reduce nutrients to our waterways by the annual load reduction of over 23,500 pounds of total phosphorus and nearly 152,400 pounds of total nitrogen. Finally, cost-share projects focused on flood protection will enhance local governments' capabilities to protect approximately 89 acres of flood prone areas and restore 20 acres of wetlands.

Additionally, cost-share projects that have not yet started will provide approximately 20 mgd of alternative water supplies, 7 MG of storage capacity, and conserve over 1.6 mgd of potable water. These projects will reduce nutrients to our waterways by the estimated annual load reduction of 24,700 pounds of total phosphorus and nearly 133,500 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,

A handwritten signature in blue ink, appearing to read "Michael A. Register".

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 Tentative Budget for FY 2023–24:

Pursuant to Florida Statutes, the Tentative Budget for Fiscal Year 2023–24 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

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Andrew Mackintosh, Chief of Staff

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Katie Betta, Deputy Chief of Staff for Communications

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

In compliance with statutory requirements, on July 11, 2023, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the Florida Department of Environmental Protection (DEP), and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2023–24 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 12, 2023, and the final hearing will take place on September 26, 2023. Since this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after October 6, 2023, on the District's website: www.sjrwmd.com.

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 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
Page 3

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 6 million people resided within the District’s boundaries, a population that is projected to reach almost 6.8 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, 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 777,912 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) 2023–24. 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 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 35526
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.

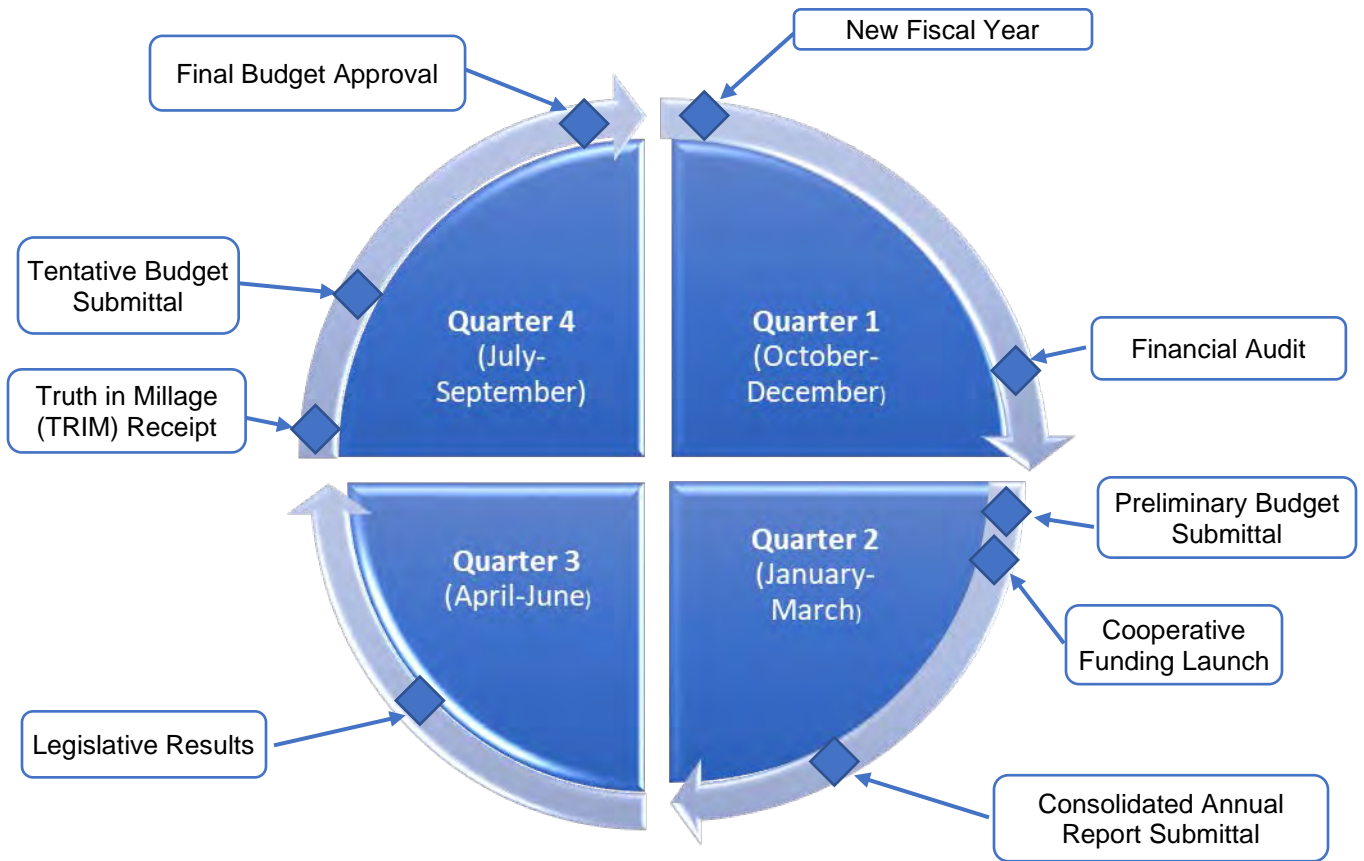


Figure 2 – Budget Process

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 2023–24, 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 12, 2023, 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 26, 2023, 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 Tentative FY 2023–24 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. All debt within 3.0 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. The Tentative Budget maintains an operating profile consistent with FY 2022–23 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 personnel, programs, and activities on an ongoing basis 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 available 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. The thresholds in this Tentative Budget are presented below for informational purposes.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have any single purchase of land in excess of \$10 million in the Tentative 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 Tentative 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.
4. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - The District does not have any individual variances in excess of 25 percent from the Preliminary Budget.

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 2023–24 Tentative Budget	% of Total Budget
5.0 Outreach	\$1,712,949	0.7%
6.0 District Management and Administration	\$11,554,530	4.6%
Grand Total (programs 1.0 through 6.0)	\$248,970,466	100.0%
5.0 and 6.0 Total	\$13,267,479	5.3%

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 13	Present draft Preliminary Budget to Governing Board
December 13	Preliminary Budget due to DEP for review
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 10	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 11	Tentative Budget due to DEP for review
July 11	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 (TBD)	Tentative Budget presented to legislative staff
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 10	The Tentative Budget is posted on the District’s official website (373.536(5)(d), F.S.)
September 12	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 26	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 29	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

Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2022–23.

Water Supply

Water Supply Planning

- Completed public review of the draft North Florida Regional Water Supply Plan (NFRWSP) projections, geodatabase, and water resource constraint analysis appendices. Two public workshops were held in November 2022 on the potential impacts of increased groundwater withdrawals on the water resources. Stakeholder review and workshops for the draft NFRWSP are scheduled for the summer of 2023, with Governing Board approval planned for the fall of 2023.
- The Central Florida Water Initiative (CFWI) Planning Region’s water supply planning projections will be complete in the summer of 2023.
- Stakeholders in the Central Springs East Coast (CSEC) Planning Region are coordinating on individual water supply planning efforts, project development, and funding opportunities.
- Funding was made available to agricultural producers through three programs: the Tri-County Agricultural Area Water Management Partnership, the Districtwide Agricultural Cost-share, and the Silver Springs Agricultural Best Management Practices (BMP) Cost-share program. Collectively, \$4,065,386 in funding was provided to growers resulting in an estimated 0.56 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient load reduction of 101,027 lbs. of total nitrogen (TN) and 19,555 lbs. of total phosphorus (TP).
- Water conservation
 - Participated in the University of North Florida Symposium, one Homeowners’ Association (HOA) Expo, and two webinars related to water conservation.
 - Florida Water StarSM (FWS):
 - Launched a FWS Facebook page and provided two posts per week.
 - Worked with Southwest Florida Water Management District (SWFWMD) to design and develop artwork for a FWS social media campaign that launched in January 2023 and continued through March 2023, with over 1.9 million impressions achieved from the targeted audience. Initial FWS website analytics show a fourfold increase in site visits during the campaign.
 - Conducted three Florida Water Star Accredited Professional (FWS-AP) trainings with 105 trained. FWS-AP helps industry professionals and government employees across Florida increase their water conservation knowledge through training and testing.

III. Budget Highlights

- Supported Northwest Florida Water Management District with its first-ever online FWS-AP training SJRWMD staff taught the FWS AP certification course for six individuals. Getting this certification is a step toward being able to take the exam and eventually be able to design or install a landscape or irrigation system for a FWS project. This support will allow expansion of the FWS program and goals.
- Launched an updated FWS certification in collaboration with the University of Florida’s Florida-Friendly Landscaping Program called Florida-Friendly Water Star Gold. The highest-level certification now includes landscaping criteria that protect water quality and encourage using native and non-invasive plants. Conducted a FWS Gold webinar with Florida Green Building Coalition (FGBC) to train 65 of its members. Currently, assisting the city of Groveland to develop FWS Gold Code language.
- Continued as lead planner for the Florida Section of the American Water Works Association (FSAWWA) water conservation symposium in November 2022 and coordinated the FSAWWA Water Conservation Month promotion.
- Continued training staff and utilities on developing and reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming.
- Conducted numerous workshops and training sessions with utilities and local governments; over 400 people attended these sessions.
- Partnered with Florida Nursery Growers and Landscape Association (FNGLA) and DEP to finalize a revision to the Florida-Friendly Landscape Irrigation Design Guidelines, due to launch in summer 2023.
- Increased the awareness of the District’s irrigation restrictions, including development of a new education postcard.
- Expanded water conservation outreach and education to new audiences, including engagement with the Golf Course Superintendents Association.
- Minimum Flows and Levels (MFLs)
 - Completed the draft report and internal review for the Wekiva Basin MFLs (Wekiwa Springs, Rock Springs, Little Wekiva River, and Wekiva River at State Road (SR) 46); initiated stakeholder outreach and peer review to review draft Wekiva River basin MFLs.
 - Completed the draft report and internal review for the Lake Apshawa South MFLs based on updated modeling.
 - Continued assessment for numerous adopted MFLs to support regulatory needs.
 - Facilitated environmental flow assessment for the Taylor Creek Reservoir (TCR) improvement project; tested effects of TCR outflow scenarios of Taylor Creek MFLs and downstream St. Johns River (SJR) MFLs.
 - Assessed MFLs Biomonitoring Protocol on two MFL water bodies.
 - Facilitated interagency meetings with top manatee experts, as part of the ongoing Blue Spring MFLs reassessment.
 - Central Florida Water Initiative (CFWI) MFLs Lakes:

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- Lake Prevat — Completed revision of the Digital Elevation Model (DEM), facilitating update of surface water model; environmental work and draft levels are completed; assessment and draft report are ongoing.
- Johns Lake — MFLs determination (environmental work and draft levels) is complete; assessment and draft report are ongoing.
- Crystal Lake — DEM and hydroperiod tool analysis are complete; environmental work and draft level development are ongoing.
- Apopka chain of lakes — significant progress on verification of original transects and draft MFLs.
 - Completed reports for Springshed delineation, including geospatial methods and selection of final springsheds.
- 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.

Watershed Management and Modeling

- Completed the review of DEP’s project plan and consultant proposals for the St. Johns River Basin water quality model. Will provide support to DEP with the District’s St. Johns River Basin hydrology model and associated model database, which will be utilized in building a St. Johns River Basin water quality model.
- The St. Johns River hydrodynamic flood model that will be used to evaluate the effect of sea-level rise and extreme storm events will be completed in FY 2022–23. This effort will be expanded in FY 2023–24 to begin the development of a combined hydrologic/hydrodynamic flood forecasting model.
- The model update of the TCR hydrologic and hydraulic model and wind and wave model was completed in FY 2022–23. The evaluation of the TCR environmental flow release schedule will be completed in FY 2022–23. The evaluation of the water diversion plan and water yield of the TCR project will be finalized in FY 2023–24.
- The Upper St. Johns River Basin (USJRB) real-time flood forecasting model was updated with real-time water level acquisition and structure operation capabilities in FY 2022–23. In FY 2023–24, this model will be running live to provide the necessary data and insights to support the District’s flood resiliency efforts.
- Completed the preliminary assessment of the C-10 Reservoir project’s flood protection benefits in FY 2022–23.
- The database of computed flow time series for the District’s major water control structures will be completed in FY 2022–23.
- Completed the setup and model test run of the Indian River Lagoon (IRL) hydrodynamic particle tracking model in FY 2022–23. This model will be used to determine the particle trajectory response on flushing and biological responses in various segments of the IRL.
- The model update, recalibration, and documentation of the Central Springs Model (CSM) regional groundwater flow model will be completed in FY 2022–23.

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This model will replace the Volusia and Northern District Model (NDM) to support regional water supply planning, evaluation of MFLs, and regulatory evaluation.

- The model update, recalibration, and documentation of the North Florida-Southeast Georgia (NFSEG) v1.5 regional groundwater flow model will be completed in FY 2022–23. 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.
- The review of the U.S. Army Corps of Engineers' Western Boundary Model will be completed in FY 2022–23. This model will be used to evaluate the offsite flood impact of the Upper St. Johns River Basin Project.
- The data support and review of the Florida Silver Jackets Astor Flood Management Study will be completed in FY 2022–23.
- Completed MFL statistical modeling for Lake Helen in FY 2022–23. This modeling approach will be used to help predict lake levels at important MFL waterbodies with limited historical lake stage data. It will therefore provide a better understanding of the influence of climate and pumping on lake levels.
- Initiated development of the Southern District Density-Dependent Model (S3DM) in FY 2022–23. 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 from the South Fork of Black Creek, in Clay County, during high water periods. 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 FY 2022–23 includes:

- Initiation and construction of the major excavation and underground elements of the pump station are underway.
- Execution of the pipeline contract and initial deliveries of pipeline materials.
- Completion of the treatment system 100 percent design and advertisement of the construction bid.

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Activities during the remainder of FY 2022–23 will include continued progress on the pump station and pipeline construction, as well as the execution of the treatment system contract. Construction of the treatment system is expected to begin before the end of FY 2022–23.

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 TCR 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; procurement for such professional services was initiated in April 2023 and is expected to be complete in early 2024. Results from the evaluation will be used to support the District’s in-house design of the TCR levee improvements. The District anticipates completing 60 percent of the re-design by spring 2024.

In May 2023, DEP opened the submission window for the statewide grant program for \$60 million in legislative funding toward 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 benefitting 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.

In the first seven months of FY 2022–23, as a result of the Governing Board’s direction in FY 2021–22 to increase allocated resources for the Abandoned Artesian Well Plugging Program (AAWPP) and eliminating the cost-share requirement, 65 wells were plugged, conserving 12.26 mgd of valuable groundwater.

Water Quality

Restoration Efforts

Ocklawaha Basin

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 total maximum daily load (TMDL) target concentration of 0.055 milligrams per liter. Although phosphorus has declined, ongoing and additional efforts are needed to sustain the

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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.

- 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. Three culverts were repaired in the first quarter of FY 2022–23 with the aid of underwater divers. Design and permitting of three more significant culvert repairs began in the second half of FY 2022–23.
- The District advertised for engineering services for final design and permitting of the Newton Park Access Channel/Habitat improvement project in the second quarter of FY 2022–23. The selected consultant will begin the final design and permitting in the second half of FY 2022–23.
- Emeralda 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. EMCA is in Lake County and is comprised of seven individual areas. A hydrologic improvement project involving one breach in the levee separating the EMCA in Area 1 from Lake Griffin was completed in the third quarter of FY 2022–23. This project will provide direct fish and wildlife habitat benefits with improved water quality as well as improved angler access. Funding for this project is through a \$110,000 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 2022–23.

Upper St. Johns River Basin and the Indian River Lagoon (IRL)

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 IRL. These canals increased the harmful loads of sediments and nutrients, and induced changes to the salinity through increased freshwater flows to the IRL, while depriving the St. Johns River of valuable freshwater flows. To minimize harmful algal blooms (HAB) in the IRL, 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 FY 2022–23 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 IRL by approximately 24,000 lbs. of total nitrogen and 3,100 lbs. of total phosphorus, 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

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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.

- The Grove Land Reservoir and Stormwater Treatment Area located primarily within the 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 for the purpose of diverting 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 IRL. During FY 2022–23, District staff provided technical assistance and analysis.
- 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.

Lake Jesup

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:
 - Completed a project with AECOM to harvest algae and associated nutrients from Lake Jesup via a floating barge. This project employed innovative technologies to remove nutrients and HAB by harvesting intact

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- cellular algae directly from the lake’s water column. With the data collected, the volume of nutrient load reduction required to improve the lake’s water quality and a forecast of the cost-effectiveness of a full-scale system at Lake Jesup was estimated and reported in a final draft report, which was approved by DEP in January 2023. AECOM also evaluated the harvested algae for its potential as various valuable commodities, such as foam materials and/or fuels. These efforts close the loop on the process by potentially converting a waste material into a value-added commodity.
- Using DEP funding, the District bench-top tested three technologies to reduce phosphorus flux from Lake Jesup sediments. The top ranked technologies will be evaluated by in-lake testing during the spring of 2023 and 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 anticipates procuring a contractor for treatment system design on this property in the last quarter of FY 2022–23.

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.

In the IRL, 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 IRL.

The District has increased its water quality monitoring at over 115 surface water stations and 78 groundwater stations to support TMDL and 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 HABs 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.

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Natural Systems

Land Resources

The District has used funds from the Land Acquisition Trust Fund (LATF) to support restoration activities on the 399,000 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 funds accelerate 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.

During the first two months of FY 2022–23, District staff worked to repair damage after hurricanes Ian and Nicole impacted the District.

For FY 2022–23 to date, the District has completed the following activities:

- Maintained 150 miles of fire lines.
- Chemically treated 17,033 acres of invasive plants, which includes 4,542 acres of Old World climbing fern, 7,814 acres of hydrilla, of which 6,850 acres were treated under the Florida Fish and Wildlife Conservation Commission (FWC) contract on Lake Apopka; 384 acres of cogon grass; and 1,226 acres of waterlettuce/waterhyacinth, of which 134 acres were treated under the FWC contract.
- Mechanically removed floating vegetation: four acres from C-2 outflow spreader and two acres from S-canal at Fellsmere Water Management Area (FWMA).
- Supported flood protection efforts by treating 44.5 miles of levee tops to meet U. S. Army Corps of Engineers (USACE) specifications.
- Restriped the Headwaters Boat Ramp parking area.
- Completed 39 prescribed burns for 20,866 acres.
- Maintained over 450 miles of hiking trails, 59 campsites, and 116 trailheads.
- Completed 99 acres of timber marking.
- Completed 10 timber sales totaling 1,814 acres.
- Completed 58 acres of site prep for tree planting.
- Reforested 149 acres.
- Collected 46.5 lbs. of upland ground cover seed for restoration.
- Planted 6 acres with upland ground cover seed.
- Replaced a damaged bridge at Lake Norris Conservation Area.
- Completed construction of a new public pavilion on levee L-76 in Blue Cypress Conservation Area.
- Removed a dilapidated metal/concrete pole barn from Palm Bluff Conservation Area.
- Repaired/reconstructed two airboat crossings at C-2 and C-40.

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

- Maintain over 450 miles of hiking trails, 59 campsites, and 116 trailheads.
- Conduct prescribed burns on 10,000 acres.
- Rehabilitate and maintain 300 miles of fire lines.
- Mulch and/or extreme mow 560 acres of shrubs and palmetto for fuels management, fire line improvement, and habitat enhancement.
- Roller-chop 429 acres of shrubs for fuels management and habitat restoration.
- Build or replace 10,000 feet of boundary fence.
- Treat approximately 16,000 acres of invasive or exotic plants. This includes approximately 7,300 acres of Old World climbing fern, 263 acres of willow/shrub encroached marsh, 600 acres of hydrilla, 220 acres of cogon grass, 3,000 acres of floating vegetation, and 700 acres of Cuban bulrush.
- Treat approximately 700 acres of invasive plants as an FWC contractor.
- Support flood protection efforts by treating vegetation on 175 miles of levee tops and on approximately 300 water control structures and telemetry sites to meet USACE specifications.
- Shred 100 acres of invasive wetland tussocks from Orange Creek Restoration Area.
- Oversee HAB treatments as part of a DEP-funded project to evaluate new techniques.
- Plant approximately 10 acres of wetland plants in the Lake Apopka Marsh Flow-Way.
- Plant five acres of upland groundcover seed.
- Complete 1,000 inventory plots.
- Mark trees to be harvested on approximately 500 acres for second and third thinning.
- Site-prep approximately 100 acres for tree planting.
- Complete 27 timber sales.
- Plant 81,600 longleaf pine seedlings on 136 acres and 7,800 slash pine seedlings on 13 acres.
- Survey and mark 25,000 feet of boundary line.
- Repair inclement weather shelters at Lake Poinsett and Blue Cypress (Lake Garcia).
- Repair boat launch at Orange Creek Restoration Area.
- Construct low water crossing at Sand Lakes Conservation Area.
- Construct a concrete apron at entrance to Micco Water Management Area.
- Complete new fire line construction at multiple conservation areas, including, Longleaf Flatwoods, Bayard, and Gourd Island.

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Flood Protection

Public Works

The District maintains 115 miles of USACE/District-constructed flood control levees, 175 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 three quarters FY 2022–23 include:

- Inspected all federal and District flood protection levees and structures in November 2022 and April 2023.
- Replaced the deteriorating wooden deck on the Ocklawaha River bridge at Ocklawaha Prairie Conservation Area.
- Maintained active flood control duties during Hurricane Ian and responded to several outside missions related to flooding.
- Completed repairs to several District roadways and removed fallen trees from roadways and trails due to Hurricanes Ian and Nicole.
- Refurbished or replaced several water quality monitoring platforms in the Sunnyhill Restoration Area, Ocklawaha Prairie Restoration Area, and the USJRB to ensure safe access for staff.
- Refurbished the Unit 2 pump station on the Lake Apopka North Shore. This station is currently powered by diesel power units and the pumps have 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.
- Refurbished the Fellsmere Grade airboat ramp. The composite decking of this ramp had deteriorated and was replaced.
- 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 two miles of the L-77W levee in the USJRB. The toe of this levee had eroded over the past two years due to wave action. After the levee was regraded and stabilized, aquatic vegetation was planted at the toe of slope to assist in minimizing future erosion.
- 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

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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.
- Regraded and stabilized two miles of the L-73, Section 2 levee in the USJRB. The southern section of the levee crown was very sandy and eroded easily. This project capped the levee with lime rock. In addition, the slopes associated with the levee were regraded and topsoil was placed to provide a better environment for growing grass. All areas were regraded and hydroseeded.
- Repaired the deteriorated weather shelter in the Blue Cypress Water Management Area. This structure provides shelter for boaters during inclement weather.
- Constructed a pavilion in the Blue Cypress Water Management Area. This pavilion provides a covered meeting spot and weather shelter for recreational users in the USJRB.
- 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.
- Installed vegetation barriers upstream and downstream of several water control structures to minimize vegetation from obstructing flow through the structures.
- Regraded 2,000 linear feet of the L-73, Section I levee north and south of the S-164 structure. The levee had eroded at the toe of slope and needed to be regraded and stabilized.
- Constructed one mile of gopher tortoise exclusion fence along the west boundary of the L-73, Section II levee.
- Mechanically mulched several miles of roadway right-of-way within the Lake George Conservation Area.
- Regraded and stabilized 200 linear feet of the L-75 levee above the S-2 structure. Repaired the three stem gates associated with the S-2 structure.
- Performed annual inspections of non-flood control infrastructure across the district to determine needed repairs.

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Projects that will be completed by the end of this fiscal year:

- Rehabilitating the Sawgrass South pump station in the USJRB. The five pumps and motors at this station will be refurbished. This is routine scheduled work to ensure the pump station continues to operate efficiently and as designed.
- Refurbishing the airboat ramp over the L-40 levee. The ramp, as constructed, is too steep and airboats are not using it. This project will flatten the westerly side of the levee ramp.
- 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).
- Repairing several underwater minor water control structures in the USJRB. Repairs were identified during the 2020 underwater inspection of all minor water control structures.
- 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 Emerald Marsh Conservation Area (EMCA). 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.
- Constructing a new airboat ramp at the Tom Lawton Recreational Area. This ramp will provide a separate and distinct launching point for airboats that does not conflict with other boaters using the Three Forks Marsh Conservation Area.
- Constructing a new weather shelter in the Fellsmere Water Management Area (FWMA). This structure will provide shelter for boaters during inclement weather.
- 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.
- Upgrading the pumps at pump station 4 from submersible pumps to axial flow pumps for better reliability.
- Performing geotechnical engineering evaluation of the C-231 Levee to develop design recommendations for mitigating seepage through the levee.
- Continuing to maintain the Districtwide mowing contracts and evaluating needs for mechanical vegetation removal across the District, particularly on the flood control levees.

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

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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. The status of these selected projects is as follows:

- Conservation easements are being obtained in preparation for design and permitting for the Riverside Conservancy Living Shoreline project.
- Completed surveys of seagrass and topography to provide a baseline for design and permitting for the South Oslo Riverfront Conservation Area (SORCA) Floodplain Restoration project.
- The Bayard Point Land Acquisition project involves acquiring up to 266 acres of floodplain wetlands. The District has acquired 101 acres. During the remainder of FY 2022–23, negotiations will continue for acquisition of additional property either in fee simple interest or conservation easements.
- The Titusville Causeway Multitrophic Restoration and Living Shoreline Resiliency Action Project was transferred to Brevard County by mutual agreement. The District is still a technical and funding partner for the project.
- The initial phases of the remaining project included in the FY 2022–23 Resilience Plan, C-10 Water Management Area (WMA), is included in the District's FY 2023–24 budget.

In FY 2022–23, the District procured a contractor to incorporate a density-dependent water quality component to its regional groundwater models that are used for water supply planning. This effort will allow the District to better predict saltwater intrusion impacts on water supplies within the District.

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, such as the L-77W project that incorporated a living shoreline as a means to relieve erosion problems on District levees. 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.

Cooperative Cost-share Funding

The District is excited about the opportunity to provide annual cost-share funding for three separate programs as discussed below. Additionally, the District is grateful to the Governor, State Legislature, and DEP for providing additional funding to improve the

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quality and quantity of waters of our Florida springs. Since FY 2013–14, DEP has provided nearly \$58 million toward 86 of the 169 springs restoration projects in the District. The District has also invested nearly \$62 million, for a total of nearly \$120 million. Combined, state, District, and local government funding results in significant water resources benefits, including:

- the generation of approximately 50 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the Upper Floridan aquifer (UFA)),
- the creation of nearly 14 million gallons (MG) of storage capacity,
- the conservation of nearly 5 mgd of water, and
- the estimated reduction of annual nutrient loads of approximately 391,425 lbs. of TN and 144,245 lbs. of TP.

The District is also providing cooperative cost-share funding for 91 projects that are anticipated to be completed by the end of FY 2022–23. These 91 projects are distributed among three annual District Cost-share programs and five individual state-funded programs:

- Districtwide Cost-share program (28 projects)
- Rural Economic Development Initiative/Innovative program (3 projects)
- Agricultural Cost-share Programs (39 projects)
- 2018 Springs Septic Tank Replacement Cooperative Program (1 project)
- 2020 Alternative Water Supply Funding program (1 project)
- 2021 IRL Water Quality Improvement Grant program (10 projects)
- 2021 Alternative Water Supply Funding program (8 projects)
- 2020 Special Legislative Appropriation (1 project)

For these 91 projects, the total construction cost is approximately \$143.4 million; with \$90.4 million provided by the District's partners, \$19 million provided by the District, and \$34 million provided by DEP.

Combined, the estimated water resource benefits for the 91 projects are:

- Alternative water supplied: 15.4 mgd
- Reclaimed water storage capacity created: 2 MG
- Water conserved: 0.65 mgd
- Annual TN nutrient load reduction: nearly 174,050 lbs.
- Annual TP nutrient load reduction: approximately 22,800 lbs.
- Acres protected from flooding: 445

Some examples of the 91 projects include:

- The Clay County Utility Authority (CCUA) Wastewater Treatability Study is a single-phase treatability study exploring wastewater treatment options to allow diversification of CCUA's water supply portfolio to meet future water demands, while minimizing impacts to environmental constraints, such as MFLs. The study includes development of a process framework to identify appropriate

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technological treatment solutions for wastewater and considers the economic feasibility of each treatment option.

- The Ponce Inlet Ponce De Leon Circle Septic-to-Sewer involves the installation of approximately 1,200 LF of 8-inch gravity sewer, 1,300 LF of force main, manholes, a lift station, abandonment of up to 24 septic tanks, and connection of those parcels to sanitary sewer in the town of Ponce Inlet. The estimated nutrient load reduction water quality benefit to the Indian River Lagoon is 160 lbs./yr. of TN.
- The C.P. and Wesley Smith Precision Fertilizer Application Equipment Project involves the purchase and implementation of precision fertilizer application equipment on approximately 2,000 acres of potatoes and broccoli benefiting water quality improvement to the lower St. Johns River. The estimated nutrient load reduction water quality benefit is 2,880 lbs./yr. of TN and 1,120 lbs./yr. of TP.
- The Casselberry South Water Treatment Plant Well #1 Modification includes the conversion of one existing Upper Floridan aquifer well at the city's South Water Treatment Plant to the lower water quality Lower Floridan aquifer. The estimated water supply benefit is a reduction of 1 mgd from the UFA, which will help increase flow to smaller springs that are part of the Wekiwa Spring system.

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 \$119,596,611	<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 \$73,027,132	<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 \$28,364,477	<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 \$16,427,716	<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 2023–24 Tentative 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 Tentative Budget is \$248,970,466, compared to \$296,276,406 for the FY 2022–23 Amended Budget. This is a decrease of \$47,305,940, or 16 percent. The FY 2023–24 Tentative Budget does not include projections for state funding of nonrecurring revenues, nor does it include anticipated carryover encumbrances. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2023–24 Tentative Budget includes \$98,065,236 in ad valorem (property tax) revenue. This is based on a rolled-back millage rate accounting for growth in new unit construction.

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 \$7,475,000 in DEP funds for Springs Cost-share projects and the Springs Septic Tanks Cost-share, as well as \$6,000,000 for three continuing AWS projects. In addition, the District plans to use \$13,000,000 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District is submitting this FY 2023–24 Tentative Budget for Legislative review on August 1, 2023. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2022–23 Amended Budget to the FY 2023–24 Tentative Budget.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE AND USE OF FUNDS AND WORKFORCE
 Fiscal Years 2022–23 and 2023–24
 TENTATIVE BUDGET — Fiscal Year 2023–24

	Fiscal Year 2022–23 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2023–24 (Tentative Budget)
SOURCE OF FUNDS				
Beginning Utilization of Fund Balance @ 9/30/2022	\$ 162,465,347			\$ 116,865,416
District Revenues	100,823,049	\$ 2,270,787	\$ -	103,093,836
Local Revenues	12,041,973	-	(2,254,533)	9,787,440
State Revenues	109,064,516	-	(44,775,521)	64,288,995
Federal Revenues	10,300,205	-	(7,015,944)	3,284,261
Unearned Revenue @ 09/30/22	3,855,623	9,789,322	(1,667,334)	11,977,611
TOTAL SOURCE OF FUNDS	\$ 398,550,713	\$ 12,060,109	\$ (55,713,332)	\$ 309,297,559

	Fiscal Year 2022–23 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2023–24 (Tentative Budget)
USE OF FUNDS				
Salaries and Benefits	\$ 59,058,050	\$ 4,469,110	\$ (2,048,198)	\$ 61,478,962
Contracted Services	16,268,001	3,048,940	(3,072,460)	16,244,481
Operating Expenses	12,163,677	2,390,077	(640,367)	13,913,387
Operating Capital Outlay	3,458,922	131,433	(1,583,582)	2,006,773
Fixed Capital Outlay	106,010,286	8,501,105	(33,619,162)	80,892,229
Interagency Expenditures (Cooperative Funding)	99,166,622	51,872,633	(76,764,621)	74,274,634
Debt	150,848	9,152	-	160,000
TOTAL USE OF FUNDS	\$ 296,276,406	\$ 70,422,450	\$ (117,728,390)	\$ 248,970,466

	Fiscal Year 2022–23 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2023–24 (Tentative Budget)
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	537.00	-	-	537.00
Contingent Worker (Independent Contractors)	6.92	-	(0.77)	6.15
Other Personal Services (OPS)	-	-	-	-
Intern	2.61	0.72	-	3.33
Volunteer	-	-	-	-
TOTAL WORKFORCE	546.53	0.72	(0.77)	546.48

III. Budget Highlights

b. Preliminary to Tentative Comparison

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

Program 1 (Water Resources Planning and Monitoring) has a 9.1 percent, or \$1,811,216, increase from the FY 2023–24 Preliminary Budget of \$19,931,287. In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits has increased by 15.9 percent, or \$2,051,763 from the Preliminary Budget. Salaries and Benefits in this program for the FY 2023–24 Tentative Budget total \$14,984,382.

Program 2 (Land Acquisition, Restoration, and Public Works) has a 21.7 percent, or \$29,008,214, increase from the FY 2023–24 Preliminary Budget of \$133,802,415. Two major budget categories account for the majority of this increase.

In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits has increased by 16.6 percent, or \$1,649,636 from the Preliminary Budget. Salaries and Benefits in this program for the FY 2023–24 Tentative Budget total \$11,599,696.

Since the program's budget and expenditures are primarily driven by the fund balance utilization 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, especially in the Interagency Expenditures budget category. For this reason, Interagency Expenditures under Program 2 experienced a \$26.8 million increase compared to the Preliminary Budget. More detailed information is known during the Tentative Budget cycle; thus,

III. Budget Highlights

project budgets are adjusted based on updated project schedules and new legislative appropriation funding awards.

Program 3 (Operation and Maintenance of Lands and Works) has a 24.7 percent, or \$6,562,526, increase from the FY 2023–24 Preliminary Budget of \$26,602,603. Four major budget categories account for the majority of this increase.

In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits has increased by 18.4 percent, or \$1,496,823 from the Preliminary Budget. Salaries and Benefits in this program for the FY 2023–24 Tentative Budget total \$9,650,131.

A new invasive plant legislative appropriation (\$2,000,000) contributed to the increases in Contracted Services and Operating Expenses in Program 3. The primary reason for the increase in Fixed Capital Outlay is the addition of the paving of Fellsmere Grade from County Road (CR) 507 to Fellsmere Grade Recreational Area (\$1,250,000) and Field Activities — Land Management (\$1,002,700).

Program 4 (Regulation) has an 8 percent, or \$1,331,403, increase from the FY 2023–24 Preliminary Budget of \$16,653,323. One major budget category accounts for this increase.

In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits has increased by 9.1 percent, or \$1,390,392 from the Preliminary Budget. Salaries and Benefits in this program for the FY 2023–24 Tentative Budget total \$16,746,487.

Program 5 (Outreach) has a 19.5 percent, or \$279,073, increase from the FY 2023–24 Preliminary Budget of \$1,433,876. One major budget category, Operating Expenses, primarily accounts for this increase. The District is expanding the Water Resource Education (\$178,500) program.

III. Budget Highlights

Below is a table of variances by Program area.

**ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT
PRELIMINARY AND TENTATIVE BUDGET COMPARISON
Fiscal Year 2023–24**

EOG program	Fiscal Year 2023–24 (Preliminary Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Preliminary- Tentative)	Difference in % (Preliminary- Tentative)
1.0 Water Resources Planning and Monitoring	\$ 19,931,287	\$ 21,742,503	\$ 1,811,216	9.1%
2.0 Land Acquisition, Restoration, and Public Works	133,802,415	162,810,629	29,008,214	21.7%
3.0 Operation and Maintenance of Lands and Works	26,602,603	33,165,129	6,562,526	24.7%
4.0 Regulation	16,653,323	17,984,726	1,331,403	8.0%
5.0 Outreach	1,433,876	1,712,949	279,073	19.5%
6.0 District Management and Administration	10,723,896	11,554,530	830,634	7.7%
TOTAL	\$ 209,147,400	\$ 248,970,466	\$ 39,823,066	19.0%

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 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 2023–24 operating budget totaling \$84,468,041, funded primarily with ad valorem taxes, accounts for 33.9 percent of the total budget. This is a 3.6 percent, or \$2,944,580, increase when compared to the operating budget for the FY 2022–23 Amended 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 2023–24 Tentative Budget has allocated \$18,625,795, or 18.1 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 \$10,000,000 for 12 continuing cost-share projects, \$5,000,000 for the Cost-share Placeholder, \$965,104 for the Crane Creek M-1 Canal Flow Restoration, \$43,370,000 for the Black Creek Water Resource Development Project, 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 \$64,288,995, and 92.27 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, \$6,000,000 for three AWS projects, \$13,398,138 for the Springs Funding Cost-share projects, \$775,000 for the Springs Septic Tanks Cost-share, \$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.

III. Budget Highlights

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 2023–24 Tentative 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 2027–28 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
 TENTATIVE BUDGET — Fiscal Year 2023–24

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2023					
		Total Fund Balance Sept 30, 2022	Utilization of Fund Balance FY2022–23 (Current Amended)	Other Adjustments Prior to Sept 30, 2023	Projected Total Fund Balance Sept 30, 2023	FY 2023–24	FY 2024–25	FY 2025–26	FY 2026–27	FY 2027–28	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	\$ 2,427,055	\$ (2,427,055)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WQ/FP/NS	Lake Apopka Wildlife Drive	6,151	-	-	6,151	-	-	-	-	-	6,151
WQ/FP/NS	Mitigation	14,487,366	(150,000)	-	14,337,366	150,000	150,000	150,000	150,000	150,000	13,587,366
RESTRICTED SUBTOTAL		\$ 16,920,572	\$ (2,577,055)	\$ -	\$ 14,343,517	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 13,593,517
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 12,353,233	\$ -	\$ 519,693	\$ 12,872,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,872,926
WQ/NS	Land Management / Acquisition	8,150,418	(7,281,939)	7,397,658	8,266,137	8,266,137	-	-	-	-	-
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	7,530,000	(7,530,000)	25,473	25,473	25,473	-	-	-	-	-
WS/WQ/FP/NS	OFS Springs Prevention/Recovery Strategy	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	General Projects – OFS Springs	4,392,937	-	1,013,282	5,406,219	-	4,050,000	1,356,219	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	10,000,000	-	5,000,000	15,000,000	-	-	15,000,000	-	-	-
WS	Alternative Water Supply	-	-	-	-	-	-	-	-	-	-
WS	Black Creek Water Resource Development	56,086,007	(12,711,911)	(118,437)	43,255,659	43,255,659	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	39,218,215	(29,573,237)	7,173,687	16,818,665	16,818,665	-	-	-	-	-
COMMITTED SUBTOTAL		\$ 137,730,810	\$ (57,097,087)	\$ 21,011,356	\$ 101,645,079	\$ 68,365,934	\$ 4,050,000	\$ 16,356,219	\$ -	\$ -	\$ 12,872,926
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 6,937,145	\$ (950,085)	\$ (5,987,060)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED SUBTOTAL		\$ 6,937,145	\$ (950,085)	\$ (5,987,060)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
UNASSIGNED SUBTOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 162,465,347	\$ (60,624,227)	\$ 15,024,296	\$ 116,865,416	\$ 68,515,934	\$ 4,200,000	\$ 16,506,219	\$ 150,000	\$ 150,000	\$ 27,343,263

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

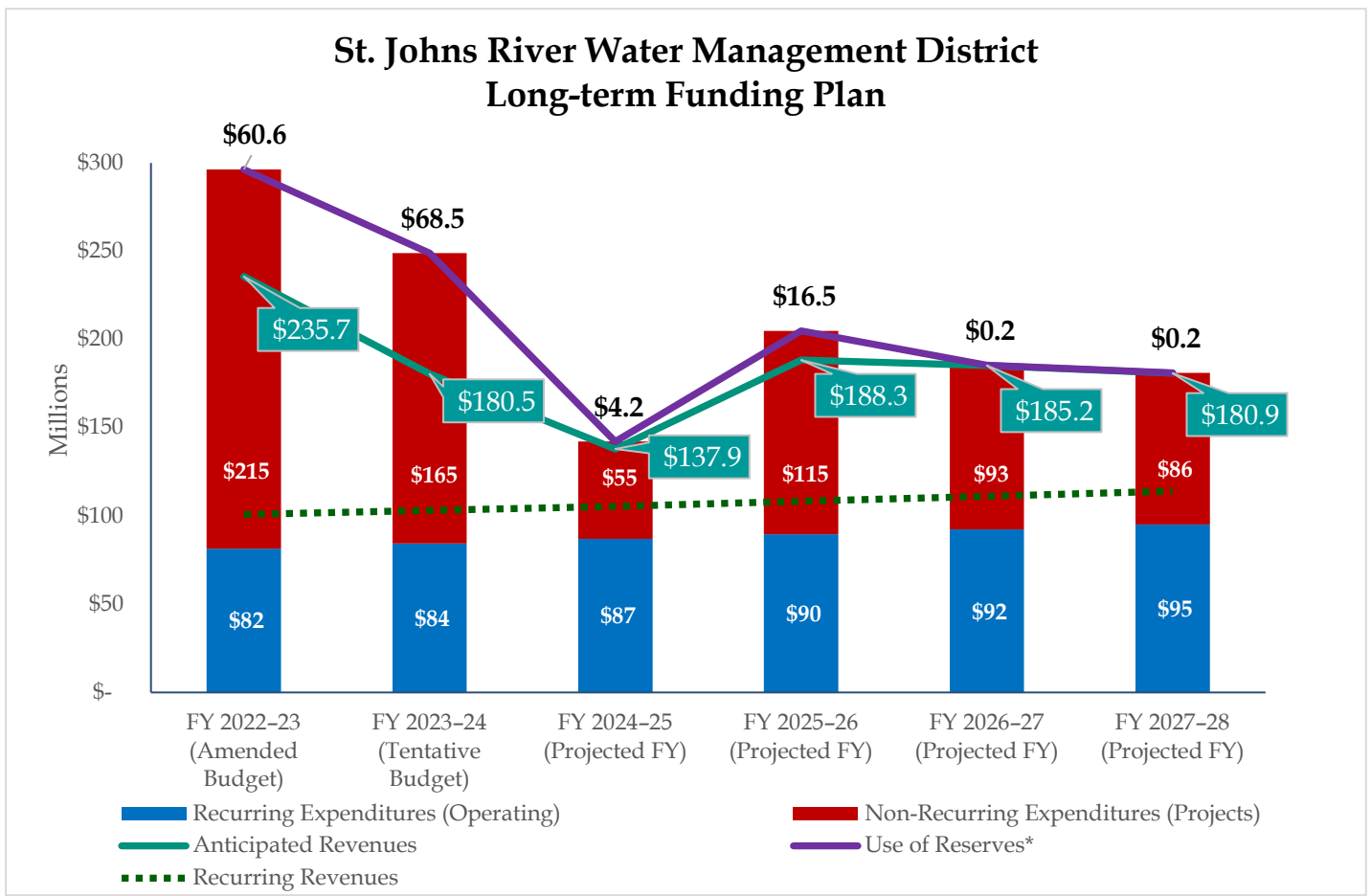
USE OF FUND BALANCE
Fiscal Year 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

	TENTATIVE BUDGET — Fiscal Year 2023–24	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 21,742,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	162,810,629	-	66,948,913	-	-	-	-	66,948,913
3.0 Operation and Maintenance of Lands and Works	33,165,129	-	1,567,021	-	-	-	-	1,567,021
4.0 Regulation	17,984,726	-	-	-	-	-	-	-
5.0 Outreach	1,712,949	-	-	-	-	-	-	-
6.0 District Management and Administration	11,554,530	-	-	-	-	-	-	-
TOTAL	\$ 248,970,466	\$ -	\$ 68,515,934	\$ -	\$ -	\$ -	\$ -	\$ 68,515,934

	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	-	-	-	-	-	50,104,775	16,844,138	-	-	66,948,913
3.0 Operation and Maintenance of Lands and Works	-	-	750,391	537,630	225,000	54,000	-	-	-	1,567,021
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 750,391	\$ 537,630	\$ 225,000	\$ 50,158,775	\$ 16,844,138	\$ -	\$ -	\$ 68,515,934

III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2022–23 Amended Budget, FY 2023–24 Tentative Budget, and proposed expense and revenue growth through FY 2027–28. 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 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. For the FY 2023–24 Tentative Budget, the District has included anticipated newly appropriated state funding to cover the shortfall of those future budget years.

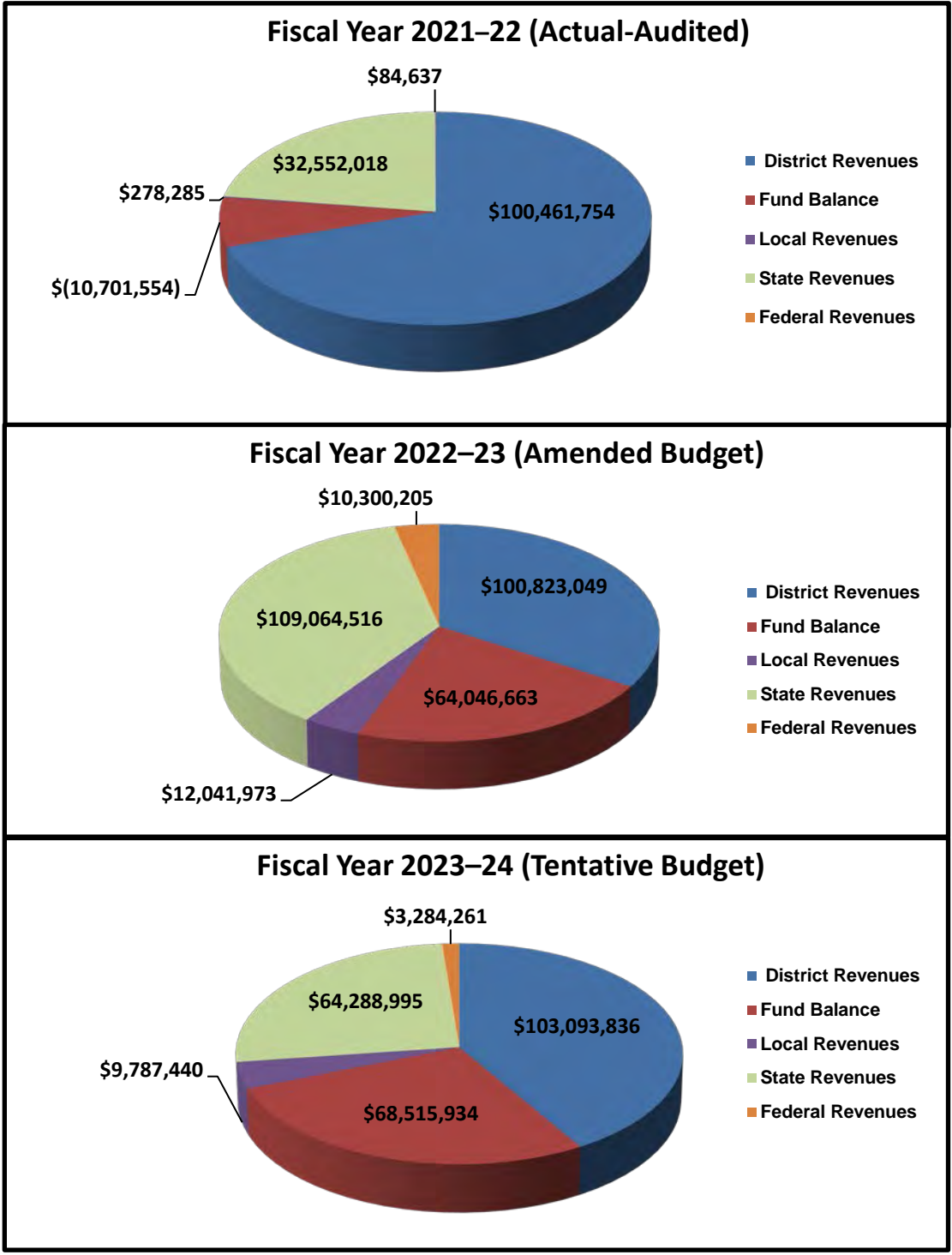


* The Use of Reserves line represents the amount above (beyond) the Anticipated Revenues that will be required to meet both the Recurring and Non-Recurring costs for each fiscal year. This amount is provided above the column for each fiscal year.

III. Budget Highlights

3. Source of Funds: Three-Year Comparison

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PRELIMINARY BUDGET - Fiscal Year 2019-20
 REVENUES BY SOURCE



III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2021–22 (Actual — Audited), 2022–23 (Amended Budget) and 2023–24 (Tentative Budget)
 TENTATIVE BUDGET — Fiscal Year 2023–24

SOURCE OF FUNDS	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	\$ 100,461,754	\$ 100,823,049	\$ 103,093,836	\$ 2,270,787	2.3%
Fund Balance	(10,701,554)	64,046,663	68,515,934	4,469,271	7.0%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	278,285	12,041,973	9,787,440	(2,254,533)	-18.7%
State General Revenues	9,344,731	39,453,549	44,823,597	5,370,048	13.6%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	1,601,065	1,576,135	337,113	(1,239,022)	-78.6%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	9,916,391	33,661,592	18,134,453	(15,527,139)	-46.1%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	11,689,831	34,373,240	993,832	(33,379,408)	-97.1%
Federal Revenues	2,600	21,943	2,600	(19,343)	-88.2%
Federal through State (DEP)	82,037	10,278,262	3,281,661	(6,996,601)	-68.1%
SOURCE OF FUND TOTAL	\$ 122,675,140	\$ 296,276,406	\$ 248,970,466	\$ (47,305,940)	-16.0%

District Revenues include	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Ad Valorem	\$ 93,071,990	\$ 95,464,449	\$ 98,065,236	\$ 2,600,787	2.7%
Permit and License Fees	2,767,462	2,125,000	2,125,000	-	-
Timber Revenue	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	2,494,850	1,700,000	1,370,000	(330,000)	-19.4%
Investment Earnings (Loss) Include Interest	(5,706,697)	1,290,000	1,290,000	-	-
Penalties and Fines	-	-	-	-	-
Other Revenues	7,834,149	243,600	243,600	-	-

REVENUES BY SOURCE	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	\$ 100,461,754	\$ 100,823,049	\$ 103,093,836	\$ 2,270,787	2.3%
Fund Balance	(10,701,554)	64,046,663	68,515,934	4,469,271	7.0%
Debt	-	-	-	-	-
Local Revenues	278,285	12,041,973	9,787,440	(2,254,533)	-18.7%
State Revenues	32,552,018	109,064,516	64,288,995	(44,775,521)	-41.1%
Federal Revenues	84,637	10,300,205	3,284,261	(7,015,944)	-68.1%
TOTAL	\$ 122,675,140	\$ 296,276,406	\$ 248,970,466	\$ (47,305,940)	-16.0%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Amended Budget for FY 2022–23 and the Tentative Budget for FY 2023–24 by revenue source.

District Revenues

The District is expected to generate \$98,065,236 in ad valorem revenues in FY 2023–24 with an estimated millage rate of 0.1793. This is an increase of \$2,600,787, or 2.7 percent, from the FY 2022–23 Amended 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 2023–24 total \$5,028,600. This represents a decrease of \$330,000, or 6.2 percent, compared to the FY 2022–23 Amended Budget. The decrease is attributed to an anticipated decrease 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 2023–24 totals \$68,515,934. This represents an increase of \$4,469,271 compared to the FY 2022–23 Amended Budget. The increase in the use of fund balance is in accordance with the District's strategically planned Fund Balance Utilization Schedule.

Local Revenues

The Tentative Budget includes \$9,787,440 from local sources. This is a decrease of 18.7 percent, or \$2,254,533, compared to the FY 2022–23 Amended Budget. The majority of the funding is from cooperator contributions, including Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County, for the Black Creek Water Resource Development project. The decrease is primarily due to no new funding from Brevard County for the Crane Creek M-1 Canal Flow Restoration project.

State Revenues

State funding in the Tentative Budget totals \$64,288,995, which is a 41.1 percent, or \$44,775,521, decrease compared to the FY 2022–23 Amended Budget. The decrease is primarily due to the progression of the Black Creek Water Resource Development project and 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 \$18,134,453 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for five cooperative funding programs totaling \$13,134,453, including the Springs Funding Cost-share Placeholder (\$6,700,000), the Lake Apopka Restoration Placeholder (\$5,000,000), and the Springs Septic Tanks Cost-share

III. Budget Highlights

Placeholder (\$775,000) under activity 2.3; as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) and the Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$159,453) 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 five land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$30,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$45,000) under activity 3.1; and Chemical Supplies (\$600,000) and Invasive Plant Control Placeholder (\$1,000,000) under activity 3.4.
- Additionally, the District proposes to use \$2,051,300 for five 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) and Invasive Plant Control Placeholder (\$1,000,000) under activity 3.4.

Florida Department of Transportation (FDOT)

The District anticipates using \$337,113 from FDOT to fund three FDOT Mitigation Enhancement Projects, including the First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000), Coastal Oaks Preserve (\$58,625), and Halfmile Creek Tract (\$36,000) under activity 2.3. FDOT funding will also be used to fund three fixed capital outlay projects, the Lake Jesup Conservation Area (\$12,000), Sunland Citrus (\$45,000), and the Orange Creek Restoration Area (\$99,189); and two restoration projects (\$11,299) under activity 3.1.

State General Revenues

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$44,823,597, which includes new appropriations for the Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), Innovative Projects Placeholder (\$3,000,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Indian River Lagoon Projects Placeholder (\$10,000,000), Water Quality Improvements Placeholder (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Research, Data Collection, Analysis, and Monitoring (\$189,000), and a prior year appropriation for Lake Apopka Restoration (\$20,522) under Activity 2.3; Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000) under sub-activity 2.2.1, as well as three continuing AWS projects (\$6,000,000). 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 (\$119,971), Mapping Services and Aerial

III. Budget Highlights

Photos (\$110,000), Research, Data Collection, Analysis, and Monitoring (\$39,104) under Activity 1.2.

Other State Revenues

Total projected funding under this category totals \$993,832, which includes funding from FWC to fund Invasive DEP / FWC Plant Management under activity 3.4 (\$200,000) and the Upper Ocklawaha River Basin Emeralds Marsh Area 3 Reconnection (\$215,000) in activity 2.3; (\$170,000) 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 (\$408,832) under Activity 2.3.

Federal Revenues

Funding from federal sources for FY 2023–24 is projected to total \$3,284,261. This is a decrease of 68.1 percent, or \$7,015,944, from the FY 2022–23 Amended Budget. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$83,523) under Activity 1.2 and an AWS project with JEA for the US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$3,198,138) in subactivity 2.2.1. 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
 TENTATIVE BUDGET — Fiscal Year 2023–24
Fiscal Year 2021–22 (Actual-Audited)

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 2021–22 (Actual-Audited)
District Revenues	\$ 14,321,138	\$ 41,995,388	\$ 21,346,421	\$ 12,551,338	\$ 1,142,513	\$ 9,104,956	\$ 100,461,754
Fund Balance	(179,676)	(12,163,227)	1,641,349	-	-	-	(10,701,554)
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	205,283	45,872	23,957	1,691	133	1,349	278,285
State General Revenues	433,373	8,911,358	-	-	-	-	9,344,731
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	1,251,299	349,766	-	-	-	1,601,065
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	6,959,443	2,956,948	-	-	-	9,916,391
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	11,637,446	52,385	-	-	-	11,689,831
Federal Revenues	614	411	452	599	47	477	2,600
Federal through State (DEP)	82,037	-	-	-	-	-	82,037
SOURCE OF FUND TOTAL	\$ 14,862,769	\$ 58,637,990	\$ 26,371,278	\$ 12,553,628	\$ 1,142,693	\$ 9,106,782	\$ 122,675,140

District Revenues include	
Ad Valorem	\$ 93,071,990
Permit and License Fees	2,767,462
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	2,494,850
Investment Earnings (Loss) - Include Interest	(5,706,697)
Penalties and Fines	-
Other Revenues	7,834,149

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 2021–22 (Actual-Audited)
District Revenues	\$ 14,321,138	\$ 41,995,388	\$ 21,346,421	\$ 12,551,338	\$ 1,142,513	\$ 9,104,956	\$ 100,461,754
Fund Balance	(179,676)	(12,163,227)	1,641,349	-	-	-	(10,701,554)
Debt	-	-	-	-	-	-	-
Local Revenues	205,283	45,872	23,957	1,691	133	1,349	278,285
State Revenues	433,373	28,759,546	3,359,099	-	-	-	32,552,018
Federal Revenues	82,651	411	452	599	47	477	84,637
TOTAL	\$ 14,862,769	\$ 58,637,990	\$ 26,371,278	\$ 12,553,628	\$ 1,142,693	\$ 9,106,782	\$ 122,675,140

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 TENTATIVE BUDGET — Fiscal Year 2023–24
Fiscal Year 2022–23 (Amended 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 2022–23 (Amended Budget)
District Revenues	\$ 19,643,824	\$ 26,129,085	\$ 24,815,936	\$ 17,746,343	\$ 1,576,864	\$ 10,910,997	\$ 100,823,049
Fund Balance	449,140	60,863,447	2,431,514	106,535	34,068	161,959	64,046,663
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	301,728	11,680,171	42,458	9,665	715	7,236	12,041,973
State General Revenues	1,817,141	37,636,408	-	-	-	-	39,453,549
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	1,279,236	296,899	-	-	-	1,576,135
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	31,365,092	2,296,500	-	-	-	33,661,592
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	34,003,240	370,000	-	-	-	34,373,240
Federal Revenues	19,888	417	459	647	48	484	21,943
Federal through State (DEP)	106,390	10,171,872	-	-	-	-	10,278,262
SOURCE OF FUND TOTAL	\$ 22,338,111	\$ 213,128,968	\$ 30,253,766	\$ 17,863,190	\$ 1,611,695	\$ 11,080,676	\$ 296,276,406

District Revenues include	
Ad Valorem	\$ 95,464,449
Permit and License Fees	2,125,000
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	1,700,000
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 2022–23 (Amended Budget)
District Revenues	\$ 19,643,824	\$ 26,129,085	\$ 24,815,936	\$ 17,746,343	\$ 1,576,864	\$ 10,910,997	\$ 100,823,049
Fund Balance	449,140	60,863,447	2,431,514	106,535	34,068	161,959	64,046,663
Debt	-	-	-	-	-	-	-
Local Revenues	301,728	11,680,171	42,458	9,665	715	7,236	12,041,973
State Revenues	1,817,141	104,283,976	2,963,399	-	-	-	109,064,516
Federal Revenues	126,278	10,172,289	459	647	48	484	10,300,205
TOTAL	\$ 22,338,111	\$ 213,128,968	\$ 30,253,766	\$ 17,863,190	\$ 1,611,695	\$ 11,080,676	\$ 296,276,406

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 TENTATIVE BUDGET — Fiscal Year 2023–24
Fiscal Year 2023–24 (Tentative 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 (Tentative 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	44,554,522	-	-	-	-	44,823,597
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	370,000	-	-	-	993,832
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	\$ 162,810,629	\$ 33,165,129	\$ 17,984,726	\$ 1,712,949	\$ 11,554,530	\$ 248,970,466

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 (Tentative 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	58,482,432	5,537,488	-	-	-	64,288,995
Federal Revenues	84,129	3,198,551	450	609	46	476	3,284,261
TOTAL	\$ 21,742,503	\$ 162,810,629	\$ 33,165,129	\$ 17,984,726	\$ 1,712,949	\$ 11,554,530	\$ 248,970,466

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 2023–24 Tentative Budget ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.1793. The projected ad valorem for FY 2023–24 is \$98,065,236, which represents a 2.7 percent increase compared to the FY 2022–23 Amended Budget. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute, which resulted in a 13.1 percent increase in certified taxable values across the District.

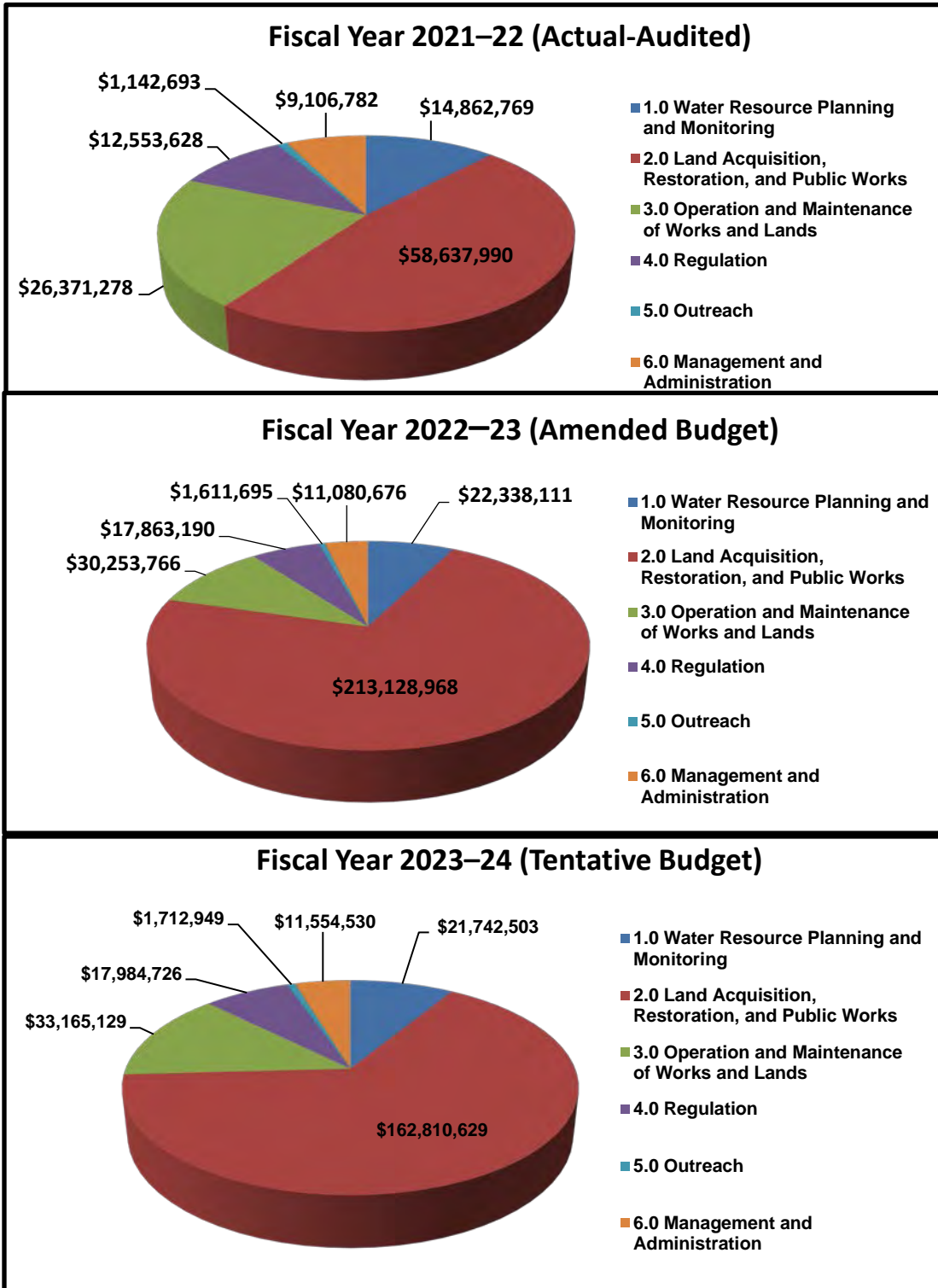
III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT FIVE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24 TENTATIVE BUDGET — Fiscal Year 2023–24					
DISTRICTWIDE					
Ad Valorem Tax Comparison	Fiscal Year 2019–20 (Actual-Audited)	FY 2020–21 (Actual-Audited)	FY 2021–22 (Actual-Audited)	FY 2022–23 (Adopted Budget)	FY 2023–24 (Tentative Budget)
Ad Valorem Taxes	\$ 88,344,156	\$ 90,921,443	\$ 93,071,990	\$ 95,464,449	\$ 98,065,236
Adopted Millage Rate	0.2414	0.2287	0.2189	0.1974	0.1793
Rolled-back Rate	0.2414	0.2287	0.2189	0.1974	0.1793
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 380,128,501,225	\$ 411,352,744,103	\$ 439,982,667,464	\$ 501,149,395,435	\$ 566,770,809,941
Net New Taxable Value	\$ 8,159,123,935	\$ 9,889,672,891	\$ 10,396,086,814	\$ 13,205,338,754	\$ 15,347,277,566
Adjusted Taxable Value	\$ 371,969,377,290	\$ 401,463,071,212	\$ 429,586,580,650	\$ 487,944,056,681	\$ 551,423,532,375

III. Budget Highlights

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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
 TENTATIVE BUDGET – Fiscal Year 2023–24



III. Budget Highlights

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

Fiscal Year 2023–24 (Tentative Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022– 23 (Amended)	Fiscal Year 2023– 24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 15,555,502	\$ 14,635,719	\$ 14,862,769	\$ 22,338,111	\$ 21,742,503	\$ (595,608)	-2.7%
1.1 - District Water Management Planning	4,658,813	4,020,931	4,212,683	6,200,640	6,400,399	199,759	3.2%
1.1.1 Water Supply Planning	3,359,320	2,601,479	3,043,326	4,197,201	4,875,040	677,839	16.1%
1.1.2 Minimum Flows and Levels	1,245,367	1,346,363	1,100,395	1,950,648	1,425,359	(525,289)	-26.9%
1.1.3 Other Water Resources Planning	54,126	73,089	68,962	52,791	100,000	47,209	89.4%
1.2 - Research, Data Collection, Analysis, and Monitoring	8,876,829	8,403,649	8,615,759	13,335,368	12,389,923	(945,445)	-7.1%
1.3 - Technical Assistance	495,597	510,592	453,028	621,424	628,089	6,665	1.1%
1.4 - Other Water Resources Planning and Monitoring Activities	462,265	467,312	480,202	793,870	797,142	3,272	0.4%
1.5 - Technology and Information Services	1,061,998	1,233,235	1,101,097	1,386,809	1,526,950	140,141	10.1%
2.0 Land Acquisition, Restoration, and Public Works	\$ 52,317,655	\$ 50,359,169	\$ 58,637,990	\$ 213,128,968	\$ 162,810,629	\$ (50,318,339)	-23.6%
2.1 - Land Acquisition	1,157,589	1,180,282	3,409,020	17,309,556	16,058,708	(1,250,848)	-7.2%
2.2 - Water Source Development	10,346,983	11,251,478	12,567,836	111,328,252	88,208,025	(23,120,227)	-20.8%
2.2.1 Water Resource Development Projects	9,954,417	10,921,064	11,772,088	110,577,589	87,350,220	(23,227,369)	-21.0%
2.2.2 Water Supply Development Assistance	-	-	-	-	-	-	-
2.2.3 Other Water Source Development Activities	392,566	330,414	795,748	750,663	857,805	107,142	14.3%
2.3 - Surface Water Projects	39,003,496	33,697,000	37,407,132	83,142,999	57,053,307	(26,089,692)	-31.4%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	617,922	2,911,378	4,108,758	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	406,929	409,648	408,349	440,618	449,546	8,928	2.0%
2.7 - Technology and Information Services	784,736	909,383	736,895	907,543	1,041,043	133,500	14.7%
3.0 Operation and Maintenance of Lands and Works	\$ 20,754,186	\$ 22,269,652	\$ 26,371,278	\$ 30,253,766	\$ 33,165,129	\$ 2,911,363	9.6%
3.1 - Land Management	4,682,023	4,463,762	5,192,386	5,536,286	6,524,246	987,960	17.8%
3.2 - Works	5,599,135	7,439,146	8,205,158	11,793,403	11,293,883	(499,520)	-4.2%
3.3 - Facilities	3,201,638	2,904,264	4,759,495	3,372,814	3,955,808	582,994	17.3%
3.4 - Invasive Plant Control	2,822,615	2,978,161	2,404,794	3,374,925	5,342,313	1,967,388	58.3%
3.5 - Other Operation and Maintenance Activities	539,257	560,994	852,109	703,428	618,354	(85,074)	-12.1%
3.6 - Fleet Services	3,108,170	2,985,343	4,146,302	4,448,955	4,294,571	(154,384)	-3.5%
3.7 - Technology and Information Services	801,348	937,982	811,034	1,023,955	1,135,954	111,999	10.9%
4.0 Regulation	\$ 12,578,882	\$ 12,851,118	\$ 12,553,628	\$ 17,863,190	\$ 17,984,726	\$ 121,536	0.7%
4.1 - Consumptive Use Permitting	2,002,332	1,946,884	2,038,428	2,672,530	2,752,183	79,653	3.0%
4.2 - Water Well Construction Permitting and Contractor Licensing	218,731	224,892	244,307	329,649	319,198	(10,451)	-3.2%
4.3 - Environmental Resource and Surface Water Permitting	6,815,512	7,172,924	7,196,639	11,022,044	10,770,780	(251,264)	-2.3%
4.4 - Other Regulatory and Enforcement Activities	2,474,570	2,266,252	2,000,705	2,356,475	2,607,349	250,874	10.6%
4.5 - Technology and Information Services	1,067,737	1,240,166	1,073,549	1,482,492	1,535,216	52,724	3.6%

III. Budget Highlights

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

Fiscal Year 2023–24 (Tentative Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022– 23 (Amended)	Fiscal Year 2023– 24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
5.0 Outreach	\$ 1,101,653	\$ 1,048,016	\$ 1,142,693	\$ 1,611,695	\$ 1,712,949	\$ 101,254	6.3%
5.1 - Water Resource Education	95,318	91,867	19,426	112,359	363,165	250,806	223.2%
5.2 - Public Information	873,703	826,163	997,854	1,245,231	1,108,206	(137,025)	-11.0%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	49,136	32,211	40,505	139,799	124,327	(15,472)	-11.1%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	83,496	97,775	84,908	114,306	117,251	2,945	2.6%
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 102,307,878	\$ 101,163,674	\$ 113,568,358	\$ 285,195,730	\$ 237,415,936	\$ (47,779,794)	-16.8%
6.0 District Management and Administration	\$ 8,861,869	\$ 9,356,634	\$ 9,106,782	\$ 11,080,676	\$ 11,554,530	\$ 473,854	4.3%
6.1 - Administrative and Operations Support	6,480,954	6,836,071	6,626,117	8,280,676	8,609,030	328,354	4.0%
6.1.1 - Executive Direction	738,904	934,704	1,221,353	1,359,598	1,445,341	85,743	6.3%
6.1.2 - General Counsel / Legal	452,390	518,381	523,671	620,044	683,862	63,818	10.3%
6.1.3 - Inspector General	156,408	132,630	170,145	209,673	213,039	3,366	1.6%
6.1.4 - Administrative Support	2,403,150	2,471,920	2,121,054	2,933,443	2,990,666	57,223	2.0%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	750,632	663,802	554,336	736,115	718,101	(18,014)	-2.4%
6.1.7 - Human Resources	778,383	848,521	979,174	1,118,809	1,154,691	35,882	3.2%
6.1.8 - Communications	191,734	177,423	158,243	211,067	203,861	(7,206)	-3.4%
6.1.9 - Technology and Information Services	1,009,353	1,088,690	898,141	1,091,927	1,199,469	107,542	9.8%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,380,915	2,520,563	2,480,665	2,800,000	2,945,500	145,500	5.2%
TOTAL	\$ 111,169,747	\$ 110,520,308	\$ 122,675,140	\$ 296,276,406	\$ 248,970,466	\$ (47,305,940)	-16.0%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Amended Budget for FY 2022–23 and the Tentative Budget for FY 2023–24 highlighting significant variances at the program level. Each of these major variances is explained below the table.

Expenditures by Program	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 22,338,111	\$ 21,742,503	\$ (595,608)	-2.7%
2.0 Land Acquisition, Restoration, and Public Works	213,128,968	162,810,629	(50,318,339)	-23.6%
3.0 Operation and Maintenance of Lands and Works	30,253,766	33,165,129	2,911,363	9.6%
4.0 Regulation	17,863,190	17,984,726	121,536	0.7%
5.0 Outreach	1,611,695	1,712,949	101,254	6.3%
6.0 District Management and Administration	11,080,676	11,554,530	473,854	4.3%

Program 1.0 — Water Resources Planning and Monitoring

The FY 2023–24 Tentative program budget of \$21,742,503 has a 2.7 percent, or \$595,608, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4.5 percent, or \$638,910.
- Contracted Services will decrease by 21.6 percent, or \$1,343,731, primarily due to a projected decrease in Scientific Research and Analysis (\$1,350,335), which is partially offset by an increase in Water Well Construction (\$184,000).
- Operating Expenses will increase by 11.1 percent, or \$140,809, primarily due to projected increases in Safety Supplies (\$11,575), Postage and / or Courier Service (\$20,859), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Laboratory Supplies (\$41,008), and Repair and Maintenance of Equipment (\$45,504), which are partially offset by a decrease in Field, Facility, and Fleet — Tools Under \$5,000 (\$9,106).
- Fixed Capital Outlay will decrease by 100 percent, or \$45,359, due to no projected need in District Headquarters Lab Equipment (\$45,359).

Program 2.0 — Land Acquisition, Restoration, and Public Works

The FY 2023–24 Tentative program budget of \$162,810,629 has a 23.6 percent, or \$50,318,339, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as internal redirections of 4.24 FTEs primarily from program 1.0 and program 3.0.

III. Budget Highlights

These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 10.3 percent, or \$1,085,141.

- Contracted Services will increase by 11.5 percent, or \$424,771, primarily due to projected increases in Surveying Services (\$300,000) and Lake George Rough Fish (\$300,000), which are partially offset by a decrease in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000).
- Operating Expenses will decrease by 54.2 percent, or \$438,104, primarily due to decreases in Harmful Algae Bloom Response (410,000) and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$43,592), which are partially offset by increases in Memberships, Professional Certifications, and Licenses (\$1,288), Safety Supplies (\$2,025), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,200), Insurance and Bonds (\$3,722), and Computer Hardware Under \$5,000 (\$6,894).
- Operating Capital Outlay will decrease by 94.3 percent, or \$1,042,916, primarily due to a projected decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,050,382), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$15,880).
- Fixed Capital Outlay will decrease by 26 percent, or \$25,455,243, primarily due to no new funding for the Crane Creek M-1 Canal Flow Restoration (\$19,127,838) Project and the Black Creek Water Resource Development Project (\$6,657,975), which are partially offset by an increase in C-10 Water Management Area Project (\$999,886).
- Interagency Expenditures will decrease by 25.1 percent, or \$24,891,988, as a result of reduced need in funding in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,153,605), as well as projected decreases in South Florida Water Management District Indian River Lagoon Cost-share (\$5,665,266), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$3,954,051), and City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$3,894,558).

Program 3.0 — Operation and Maintenance of Lands and Works

The FY 2023–24 Tentative program budget of \$33,165,129 has a 9.6 percent, or \$2,911,363, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 5.7 percent, or \$516,915.
- Contracted Services will increase by 16 percent, or \$788,875, primarily due to a projected increase in Invasive Plant Control Placeholder (\$1,000,000), which is partially offset by decreases in Vegetation Management and Planting Services

III. Budget Highlights

(\$86,239), Longleaf Pine Preserve (\$45,000), Security Services (\$43,874), Lock tending Services (\$28,992), and Coastal Oaks Preserve (\$23,940).

- Operating Expenses will increase by 27 percent, or \$1,653,698, primarily due to increases in Utilities (\$47,700), Chemical Supplies (\$51,561), Insurance and Bonds (\$109,466), Motor Fuels and Lubricants (\$199,008), Repair and Maintenance of Property and Works (\$270,603), and Invasive Plant Control Placeholder (\$1,000,000), which are partially offset by a decrease in Rental of Charter Aircraft and Pilot for Land Management Activities (\$81,561).
- Operating Capital Outlay will decrease by 25 percent, or \$439,822, primarily due to a projected decrease in Motor Vehicles (\$361,599), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$71,973), and Computer Hardware Over \$5,000 (\$9,651), which are partially offset by an increase in Office Furniture / Equipment Over \$5,000 (\$3,401).
- Fixed Capital Outlay will increase by 4.7 percent, or \$382,545, primarily due to projected increases in Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$1,250,000) and Burrell Lock Rehabilitation (\$2,502,000), which are partially offset by a decrease in S-157 Rehabilitation (\$4,116,083).
- Debt Services will increase by 6.1 percent, or \$9,152, due to a projected increase in Debt Service – Long-Term Lease (\$9,152).

Program 4.0 — Regulation

The FY 2023–24 Tentative program budget of \$17,984,726 has a 0.7 percent, or \$121,536, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as an internal redirections of 0.42 FTE primarily from program 6.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 0.6 percent, or \$92,801.
- Contracted Services will increase by 5.8 percent, or \$35,059, primarily due to a projected increase in Oracle Enterprise Content Management System Developer Upgrade (\$58,544), which is partially offset by decreases in Consultant Services (\$12,205), Legal Services / Attorney's Fees (\$7,715), and Software Maintenance Services (\$4,520).
- Operating Capital Outlay will increase by 10.3 percent, or \$7,995, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$23,417), which is offset by a decrease in Computer Hardware Over \$5,000 (\$15,422).

Program 5.0 — Outreach

The FY 2023–24 Tentative program budget of \$1,712,949 has a 6.3 percent, or \$101,254, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

III. Budget Highlights

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 10.2 percent, or \$144,211, in this program.
- Contracted Services will increase by 63.4 percent, or \$44,703, primarily due to projected increases in Court Reporter and Transcription Services (\$74), Consultant Services (\$301), Computer Technology Services (\$674), Oracle Enterprise Content Management System Developer Upgrade (\$4,471), and Blue School Grant Program (\$39,175), which are offset by a decrease in Software Maintenance Services (\$33).
- Operating Expenses will increase by 165.9 percent, or \$200,034, primarily due to projected increases in Training — No Travel (\$1,592), In-State Training and Related Travel (\$9,952), Educational Supplies (\$24,221), and Promotional Activities (\$164,779), which are partially offset by a decrease in Insurance and Bonds (\$678).
- Operating Capital Outlay will increase by 12.5 percent, or \$728, due to an increase in Office Furniture / Equipment Over \$5,000 (\$1,789), which is offset by a decrease in Computer Hardware Over \$5,000 (\$1,061).

Program 6.0 — District Management and Administration

The FY 2023–24 Tentative program budget of \$11,554,530 has a 4.3 percent, or \$473,854, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirection of 0.66 FTE primarily to program 4.0. With these adjustments, Salaries and Benefits will increase by 3.3 percent, or \$231,356.
- Contracted Services will increase by 3.7 percent, or \$26,803, primarily due to a projected increase in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), which is partially offset by a decrease in Temporary (Contingent) Labor Services (\$32,029).
- Operating Expenses will increase by 6.3 percent, or \$207,592, primarily due to projected increases in Insurance and Bonds (\$4,075), Safety Supplies (\$5,139), Computer Hardware Under \$5,000 (\$7,484), Legal Advertising and Public Notices (\$11,706), Memberships, Professional Certifications, and Licenses (\$35,214), and Property Appraiser / Tax Collector Commissions (\$145,500), which are partially offset by a decrease in Repair and Maintenance of Equipment (\$5,740).

III. Budget Highlights

- Operating Capital Outlay will increase by 13.8 percent, or \$8,103, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$18,296), which is offset by a decrease in Computer Hardware Over \$5,000 (\$10,193).

IV. Program and Activity Allocations

IV. Program and Activity Allocations

A. Program and Activity Definitions, Descriptions, and Budget

This section provides the FY 2023–24 Tentative 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
 TENTATIVE BUDGET — Fiscal Year 2023–24
 ALL PROGRAMS

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 15,555,502	\$ 14,635,719	\$ 14,862,769	\$ 22,338,111	\$ 21,742,503	\$ (595,608)	-2.7%
2.0 Land Acquisition, Restoration, and Public Works	52,317,655	50,359,169	58,637,990	213,128,968	162,810,629	(50,318,339)	-23.7%
3.0 Operation and Maintenance of Lands and Works	20,754,186	22,269,652	26,371,278	30,253,766	33,165,129	2,911,363	9.6%
4.0 Regulation	12,578,882	12,851,118	12,553,628	17,863,190	17,984,726	121,536	0.7%
5.0 Outreach	1,101,653	1,048,016	1,142,693	1,611,695	1,712,949	101,254	6.3%
6.0 District Management and Administration	8,861,869	9,356,634	9,106,782	11,080,676	11,554,530	473,854	4.3%
TOTAL	\$111,169,747	\$ 110,520,308	\$ 122,675,140	\$ 296,276,406	\$ 248,970,466	\$ (47,305,940)	-16.0%

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 46,074,729	\$ 45,359,459	\$ 44,346,712	\$ 59,058,050	\$ 61,478,962	\$ 2,420,912	4.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	8,703,440	10,359,563	11,653,440	16,268,001	16,244,481	(23,520)	-0.1%
Operating Expenses	10,016,392	10,690,602	9,843,671	12,163,677	13,913,387	1,749,710	14.4%
Operating Capital Outlay	2,304,745	1,418,903	2,278,234	3,458,922	2,006,773	(1,452,149)	-42.0%
Fixed Capital Outlay	11,827,679	13,880,000	18,725,396	106,010,286	80,892,229	(25,118,057)	-23.7%
Interagency Expenditures (Cooperative Funding)	32,242,762	28,811,781	35,776,356	99,166,622	74,274,634	(24,891,988)	-25.1%
Debt	-	-	51,331	150,848	160,000	160,000	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$111,169,747	\$ 110,520,308	\$ 122,675,140	\$ 296,276,406	\$ 248,970,466	\$ (47,305,940)	-16.0%

SOURCE OF FUNDS
 Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 61,307,162	\$ -	\$ -	\$ -	\$ 91,277	\$ 80,523	\$ 61,478,962
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	12,231,823	1,288,021	-	72,440	2,649,597	2,600	16,244,481
Operating Expenses	11,590,587	-	-	95,000	2,224,800	3,000	13,913,387
Operating Capital Outlay	1,781,773	225,000	-	-	-	-	2,006,773
Fixed Capital Outlay	11,968,940	50,158,775	-	9,600,000	9,164,514	-	80,892,229
Interagency Expenditures (Cooperative Funding)	4,053,551	16,844,138	-	20,000	50,158,807	3,198,138	74,274,634
Debt	160,000	-	-	-	-	-	160,000
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$103,093,836	\$ 68,515,934	\$ -	\$ 9,787,440	\$ 64,288,995	\$ 3,284,261	\$ 248,970,466

RATE, OPERATING, AND NON-OPERATING
 Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	537.0	\$ 43,605,778	\$ 61,478,962	\$ -	\$ 61,478,962
Other Personal Services	-	-	-	-	-
Contracted Services	6.15	255,610	9,231,719	7,012,762	16,244,481
Operating Expenses	-	-	11,590,587	2,322,800	13,913,387
Operating Capital Outlay	-	-	2,006,773	-	2,006,773
Fixed Capital Outlay	-	-	-	80,892,229	80,892,229
Interagency Expenditures (Cooperative Funding)	-	-	-	74,274,634	74,274,634
Debt	-	-	160,000	-	160,000
Reserves — Emergency Response	-	-	-	-	-
TOTAL			\$ 84,468,041	\$ 164,502,425	\$ 248,970,466

WORKFORCE
 Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					Amended to Tentative Budget Comparison	
	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Authorized Positions	536.00	531.00	529.00	537.00	537.00	-	-
Contingent Worker	4.33	4.33	4.33	6.92	6.15	(0.77)	-11.1%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	2.61	2.61	3.33	0.72	27.6%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	542.94	537.94	535.94	546.53	546.48	(0.05)	0.0%

IV. Program and Activity Allocations

St. Johns River Water Management District
 REDUCTIONS — NEW ISSUES SUMMARY
 TENTATIVE BUDGET — Fiscal Year 2023–24

	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	\$ 345,354	\$ 117,417	\$ 279,111	\$ 692,762	\$ 207,364	\$ 406,190	\$ 2,048,198
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,933,993	790,695	270,341	25,102	33	52,296	3,072,460
Operating Expenses	19,204	461,160	115,173	28,390	3,279	13,161	640,367
Operating Capital Outlay	54,887	1,058,796	443,223	15,422	1,061	10,193	1,583,582
Fixed Capital Outlay	45,359	27,595,771	5,978,032	-	-	-	33,619,162
Interagency Expenditures (Cooperative Funding)	-	76,764,621	-	-	-	-	76,764,621
Debt Services	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 2,398,797	\$ 106,788,460	\$ 7,085,880	\$ 761,676	\$ 211,737	\$ 481,840	\$ 117,728,390
New Issues							
Salaries and Benefits	\$ 984,264	\$ 1,202,558	\$ 796,026	\$ 785,563	\$ 63,153	\$ 637,546	\$ 4,469,110
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	590,262	1,215,466	1,059,216	60,161	44,736	79,099	3,048,940
Operating Expenses	160,013	23,056	1,768,871	14,071	203,313	220,753	2,390,077
Operating Capital Outlay	68,650	15,880	3,401	23,417	1,789	18,296	131,433
Fixed Capital Outlay	-	2,140,528	6,360,577	-	-	-	8,501,105
Interagency Expenditures (Cooperative Funding)	-	51,872,633	-	-	-	-	51,872,633
Debt Services	-	-	9,152	-	-	-	9,152
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,803,189	\$ 56,470,121	\$ 9,997,243	\$ 883,212	\$ 312,991	\$ 955,694	\$ 70,422,450
NET CHANGE							
Salaries and Benefits	\$ 638,910	\$ 1,085,141	\$ 516,915	\$ 92,801	\$ (144,211)	\$ 231,356	\$ 2,420,912
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	(1,343,731)	424,771	788,875	35,059	44,703	26,803	(23,520)
Operating Expenses	140,809	(438,104)	1,653,698	(14,319)	200,034	207,592	1,749,710
Operating Capital Outlay	13,763	(1,042,916)	(439,822)	7,995	728	8,103	(1,452,149)
Fixed Capital Outlay	(45,359)	(25,455,243)	382,545	-	-	-	(25,118,057)
Interagency Expenditures (Cooperative Funding)	-	(24,891,988)	-	-	-	-	(24,891,988)
Debt Services	-	-	9,152	-	-	-	9,152
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ (595,608)	\$ (50,318,339)	\$ 2,911,363	\$ 121,536	\$ 101,254	\$ 473,854	\$ (47,305,940)

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 3 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)

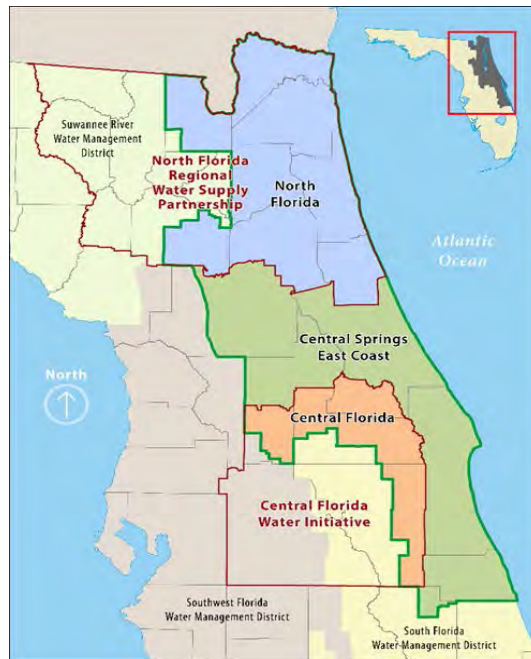


Figure 3 – District Water Supply Planning Regions

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 is currently in progress and will be finalized and submitted to DEP in November 2023. The District will be working on 12 MFLs over the next three years. In 2023, 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, and Apshawa Lake South. In 2024, the District will be working on Johns Lake and Lake Prevatt. In 2025, the District will be working on East Crystal Lake, Lake Weir, 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 HABs, 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 11,174,804	\$10,335,825	\$10,594,236	\$14,345,472	\$14,984,382	\$ 638,910	4.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,537,856	2,703,410	2,722,542	6,226,365	4,882,634	(1,343,731)	-21.6%
Operating Expenses	989,697	1,187,823	1,096,881	1,268,459	1,409,268	140,809	11.1%
Operating Capital Outlay	852,967	398,034	439,946	452,456	466,219	13,763	3.0%
Fixed Capital Outlay	178	10,627	9,164	45,359	-	(45,359)	-100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 15,555,502	\$14,635,719	\$14,862,769	\$22,338,111	\$21,742,503	\$ (595,608)	-2.7%

**SOURCE OF FUNDS
Fiscal Year 2023–24**

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 14,812,582	\$ -	\$ -	\$ -	\$ 91,277	\$ 80,523	\$14,984,382
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,685,310	-	-	43,720	152,998	606	4,882,634
Operating Expenses	1,286,468	-	-	95,000	24,800	3,000	1,409,268
Operating Capital Outlay	466,219	-	-	-	-	-	466,219
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 21,250,579	\$ -	\$ -	\$ 138,720	\$ 269,075	\$ 84,129	\$21,742,503

**RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24**

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	133.62	\$10,631,215	\$ 14,984,382	\$ -	\$14,984,382
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,710,082	2,172,552	4,882,634
Operating Expenses			1,286,468	122,800	1,409,268
Operating Capital Outlay			466,219	-	466,219
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 19,447,151	\$ 2,295,352	\$21,742,503

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	131.54	130.33	134.43	135.45	133.62	(1.83)	-1.4%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.20	1.20	1.23	1.27	0.04	3.3%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	132.74	131.53	135.63	136.68	134.89	(1.79)	-1.3%

IV. Program and Activity Allocations

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

1.0 Water Resources Planning and Monitoring
Fiscal Year 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

FY 2022–23 Amended Budget		136.68	\$22,338,111		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.83	345,354	
1	Internal Redirections	197,846	1.83		Redirection of FTEs to program 3.0
2	Group Insurance	147,508			Anticipated rate reduction in group insurance
Other Personal Services				-	
Contracted Services				1,933,993	
1	Scientific Research and Analysis	1,350,335			Project specific nonrecurring state funding
2	Central Springs East Coast Groundwater Model Peer Review	278,233			Planned peer review completion in FY 2022–23
3	Data Collection and Analysis Services	97,052			Adjustment made based upon state funded biosolid grant work plan (\$187,951) and District funded work plan (\$90,899)
4	Seagrass Mapping and Water Quality Collection	93,000			Adjusted based on annual work plan needs
5	Consultant Services	63,794			Allocated across programs based on need; overall budget decreased by \$273,538
6	Central Florida Water Initiative Technical Editor	50,000			Tool needed for a technical document to be completed in 2025, with work beginning in 2023. South Florida Water Management District is managing the contract. Planned expenses in FY 2022–23
7	Legal Services / Attorney's Fees	1,320			Allocated across programs based upon need; total budget decreased by \$14,070
8	Software Maintenance Services	259			Allocated across programs based upon need; overall budget decreased by \$1,916
Operating Expenses				19,204	
1	Field, Facility, and Fleet — Tools Under \$5,000	9,106			Adjustment made based on historical spend and projected needs
2	Computer Software	7,998			Allocated across programs based upon need; overall budget decreased by \$19,591
3	Computer Hardware Under \$5,000	749			Allocated across programs; overall budget increased by \$27,971
4	Educational Reimbursements	367			Allocated across programs based upon need; total budget remains the same
5	Rental of Other Equipment	299			Adjusted based on annual work plan needs
6	Rewards, Recognition, Prizes, and Awards	274			Adjustment made based on historical spend and projected needs
7	Motor Fuels and Lubricants	209			Adjusted based on annual work plan needs
8	Out of State Travel / Training	202			Learning and Development Plan updated annually for anticipated fiscal year needs
Operating Capital Outlay				54,887	
1	Computer Hardware Over \$5,000	40,191			Allocated across programs; overall budget decreased by \$84,932
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	14,696			Adjustment made based on historical spend and projected needs
Fixed Capital Outlay				45,359	
1	District Headquarters Lab Equipment	45,359			Planned project completion in FY 2022–23
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS		1.83		2,398,797	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					984,264
1	Intern	9,637	0.04		Adjustment from \$12 per hour to \$15 per hour, slight increase in hours
2	Program 1.0 Adjustments	299,803			Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
3	Salaries and Benefits Potential Merit	557,863			Governor's Framework for Freedom Budget potential merit pay adjustment based on documented performance
4	Florida Retirement System	116,961			Legislative rate adjustment
Other Personal Services					-
Contracted Services					590,262
1	Computer Technology Services	14,034			Allocated across programs based upon need; overall budget increased by \$42,426
2	Training Services	20,000			Groundwater training for modeling staff
3	Water Conservation Best Management Practices Investigations	50,000			New project identified
4	North Florida Southeast Georgia (NFSEG) Version 2.0	50,000			Collaboration with SRWMD for the development of North Florida Southeast Georgia v2.0. This project supports the District's regional water supply plans and MFLs.
5	Oracle Enterprise Content Management System Developer Upgrade	58,228			Non-recurring upgrade to internal invoice routing system
6	Mapping Services and Aerial Photos	84,000			Fiscal year work plan fluctuates based upon mapping schedule
7	Southern District Density Dependent Model (S3DM) — Resiliency	130,000			Adjustment based on project schedule
8	Water Well Construction Services	184,000			Fiscal year work plan fluctuates based upon proper classification between contracted services and cooperative funding.
Operating Expenses					160,013
1	Books and Technical Materials	72			Allocated across programs based upon need; overall budget increased by \$1,035
2	Cellular Telephones and Accessories	72			Allocated across programs based upon need; total budget remains the same
3	Telephone and Communications	104			Allocated across programs based upon need; total budget remains the same
4	Educational Supplies	350			Adjustment made based on historical spend and projected needs
5	Memberships, Professional Certifications, and Licenses	385			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Meeting Resources	451			Cross-charging variance. Overall budget increased by \$1,401
7	Training — No Travel	717			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Uniforms	875			Adjustment made based on historical spend and projected needs
9	Insurance and Bonds	1,003			Allocated across programs based upon need; overall budget increased by \$111,770
10	Office Furniture / Equipment Under \$5,000	1,062			Allocated across programs based upon need; overall budget increased by \$8,011
11	In-State Training and Related Travel	3,092			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Office Support Supplies	3,201			Adjustment made based on historical spend and projected needs
13	Travel — District Business	6,183			Allocated across programs based upon need; overall budget increased by \$6,009
14	Safety Supplies	11,575			Adjustment made based on historical spend and projected needs
15	Postage and / or Courier Service	20,859			Adjustment made based on historical spend and projected needs
16	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	23,500			Adjustment made based on historical spend and projected needs
17	Laboratory Supplies	41,008			Adjustment made based on historical spend and projected needs
18	Repair and Maintenance of Equipment	45,504			Allocated across programs based upon need; overall budget increased by \$14,618
Operating Capital Outlay					68,650
1	Office Furniture / Equipment Over \$5,000	68,650			Allocated across programs; overall budget increased by \$131,433
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0.04	1,803,189	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2023–24			134.89	\$21,742,503	

IV. Program and Activity Allocations

Trends and Changes

During the three-year comparison period, from FY 2019–20 through FY 2021–22, expenditures within the program were in an overall downward trajectory. Salaries and Benefits show a reduction of 3.9 percent compared to the total budget for FY 2021–22 primarily due to districtwide vacancies, combined with annual turnover. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000, explaining the 2.8 percent reduction compared to the total budget for FY 2021–22 for Operating Capital Outlay. Finally, the increase under Fixed Capital Outlay was due to an increase to Walkways / Platforms in Support of Data Collection (\$9,164), which was offset by a decrease in Water Well Construction Services (\$178).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Amended Budget were \$14,345,472 compared to the actual audited expenditures in FY 2021–22 of \$10,594,236 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services shows a 128.7 percent increase primarily due to increases in Data Collection and Analysis Services (\$299,148), Scientific Research and Analysis (\$1,180,285), and Water Well Construction Services (\$1,490,134). Operating Expenses show an increase of 15.6 percent between FY 2021–22 and FY 2022–23 mainly due to an increase in Field, Facility, and Fleet — Tools Under \$5,000 (\$101,738). Finally, Fixed Capital Outlay has an increase of 395 percent due to an increase in District Headquarters Lab Equipment (\$45,359), which was offset by a decrease in Walkways/Platforms in Support of Data Collection (\$9,164).

Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2023–24 Tentative Budget has a 2.7 percent, or \$595,608 decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4.5 percent, or \$638,910.
- Contracted Services will decrease by 21.6 percent, or \$1,343,731, due to projected decreases in Scientific Research and Analysis (\$1,350,335), Central Springs East Coast Groundwater Model Peer Review (\$278,233), Data Collection and Analysis Services (\$97,052), Seagrass Mapping and Water Quality Collection (\$93,000), Consultant Services (\$63,794), Central Florida Water Initiative Technical Editor (\$50,000), Legal Services / Attorney’s Fees (\$1,320), and Software Maintenance Services (\$259), which are offset by increases in Computer Technology Services (\$14,034), Training Services (\$20,000), Water Conservation Best Management Practices Investigations

IV. Program and Activity Allocations

(\$50,000), North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000), Oracle Enterprise Content Management System Developer Upgrade (\$58,228), Mapping Services and Aerial Photos (\$84,000), Southern District Density Dependent Model (S3DM) — Resiliency (\$130,000), and Water Well Construction Services (\$184,000).

- Operating Expenses will increase by 11.1 percent, or \$140,809, due to projected increases in Books and Technical Materials (\$72), Cellular Telephones and Accessories (\$72), Telephone and Communications (\$104), Educational Supplies (\$350), Memberships, Professional Certifications, and Licenses (\$385), Meeting Resources (\$451), Training — No Travel (\$717), Uniforms (\$875), Insurance and Bonds (\$1,003), Office Furniture / Equipment Under \$5,000 (\$1,062), In-State Training and Related Travel (\$3,092), Office Support Supplies (\$3,201), Travel — District Business (\$6,183), Safety Supplies (\$11,575), Postage and / or Courier Service (\$20,859), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Laboratory Supplies (\$41,008), and Repair and Maintenance of Equipment (\$45,504), which are offset by decreases in Field, Facility, and Fleet — Tools Under \$5,000 (\$9,106), Computer Software (\$7,998), Computer Hardware Under \$5,000 (\$749), Educational Reimbursements (\$367), Rental of Other Equipment (\$299), Rewards, Recognition, Prizes, and Awards (\$274), Motor Fuels and Lubricants (\$209), and Out of State Travel / Training (\$202).
- Operating Capital Outlay will increase by 3 percent, or \$13,763, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$68,650), which is offset by decreases in Computer Hardware Over \$5,000 (\$40,191) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$14,696).
- Fixed Capital Outlay will decrease by 100 percent, or \$45,359, due to no projected need in District Headquarters Lab Equipment (\$45,359).

Major Budget Items

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

- Salaries and Benefits – \$14,984,382 for 133.62 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 (2.99 FTEs)
 - 1.5 Technology and Information Services (6.91 FTEs)
- Contracted Services
 - Water Well Construction Services (\$1,910,000)
 - Data Collection and Analysis Services (\$1,334,213)
 - Consultant Services (\$375,438)
 - Computer Technology Services (\$337,348)
 - Software Maintenance Services (\$288,822)
 - Southern District Density Dependent Model (S3DM) — Resiliency (\$230,000)
 - Mapping Services and Aerial Photos (\$110,000)

IV. Program and Activity Allocations

- Oracle Enterprise Content Management System Developer Upgrade (\$58,228)
- Scientific Research and Analysis (\$57,250)
- Water Conservation Best Management Practices Investigations (\$50,000)
- North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
- Seagrass Mapping and Water Quality Collection (\$27,000)
- Training Services (\$20,000)
- Geographic Information System Analytical Services (\$15,000)
- Materials Test (\$10,000)
- Legal Services / Attorney's Fees (\$5,953)
- Court Reporter and Transcription Services (\$3,382)
- Operating Expenses
 - Laboratory Supplies (\$299,025)
 - Repair and Maintenance of Equipment (\$255,504)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$172,889)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$110,375)
 - Insurance and Bonds (\$83,729)
 - Postage and / or Courier Service (\$80,000)
 - Computer Hardware Under \$5,000 (\$78,192)
 - Telephone and Communications (\$74,881)
 - Cellular Telephones and Accessories (\$51,951)
 - Travel — District Business (\$50,353)
 - In-State Training and Related Travel (\$29,298)
 - Safety Supplies (\$22,925)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
 - Books and Technical Materials (\$15,862)
 - Training — No Travel (\$15,157)
 - Office Support Supplies (\$9,239)
 - Uniforms (\$8,367)
 - Educational Reimbursements (\$8,064)
 - Recording and Court Costs (\$6,788)
 - Memberships, Professional Certifications, and Licenses (\$6,351)
 - Office Furniture / Equipment Under \$5,000 (\$3,617)
 - Computer Software (\$3,494)
 - Out of State Travel / Training (\$1,989)
 - Rental of Other Equipment (\$1,000)
 - Rewards, Recognition, Prizes, and Awards (\$916)
 - Legal Advertising and Public Notices (\$812)
 - Meeting Resources (\$581)
 - Subscriptions (\$505)
 - Educational Supplies (\$350)
 - Printing and Reproduction Services (\$54)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$280,973)
 - Office Furniture / Equipment Over \$5,000 (\$123,291)
 - Computer Hardware Over \$5,000 (\$61,955)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

1.1 District Water Management Planning

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 4,078,744	\$ 3,465,247	\$ 3,828,571	\$ 5,377,567	\$ 5,708,107	\$ 330,540	6.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	564,339	542,283	361,645	803,566	663,000	(140,566)	-17.5%
Operating Expenses	15,730	13,401	22,467	19,507	29,292	9,785	50.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 4,658,813	\$ 4,020,931	\$ 4,212,683	\$ 6,200,640	\$ 6,400,399	\$ 199,759	3.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,400,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,399

OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,708,107	\$ -	\$ 5,708,107
Other Personal Services	-	-	-
Contracted Services	583,000	80,000	663,000
Operating Expenses	29,292	-	29,292
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 6,320,399	\$ 80,000	\$ 6,400,399

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

1.1.1 Water Supply Planning

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 3,136,342	\$ 2,472,025	\$ 2,956,782	\$ 3,685,161	\$ 4,546,448	\$ 861,287	23.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	210,858	123,054	68,215	493,233	300,000	(193,233)	-39.2%
Operating Expenses	12,120	6,400	18,329	18,807	28,592	9,785	52.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 3,359,320	\$ 2,601,479	\$ 3,043,326	\$ 4,197,201	\$ 4,875,040	\$ 677,839	16.1%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,875,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,546,448	\$ -	\$ 4,546,448
Other Personal Services	-	-	-
Contracted Services	220,000	80,000	300,000
Operating Expenses	28,592	-	28,592
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,795,040	\$ 80,000	\$ 4,875,040

Trends and Changes

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there were noticeable changes in Contracted Services and Operating Expenses. The 67.6 percent reduction under Contracted Services was mainly due to reductions in the Central Springs East Coast Groundwater Model (\$72,102) and Consultant Services (\$38,250). The 51.2 percent increase under Operating Expenses was due in part to increases in In-State Training and Related Travel (\$2,988), Training — No Travel (\$1,688), and Uniforms (\$1,600), which were partially offset by a decrease in Educational Reimbursements (\$2,378).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2022–23 Amended Budget were \$3,685,161 compared to the actual audited expenditures in FY 2021–22 of \$2,956,782 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment, internal redirection of 1.50 FTEs, and an anticipated health insurance increase. The increase in Contracted Services between FY 2021–22 and FY 2022–23 is related to the project progression for the Central Springs East Coast Groundwater Model and the Peer Review associated with the model (\$248,351), as well increases in Central Florida Water Initiative Technical Editor (\$50,000) and Southern District Density Dependent Model (S3DM) — Resiliency (\$100,000).

Budget Variances

The subactivity budget for Water Supply Planning in the FY 2023–24 Tentative Budget has a 16.1 percent, or \$677,839 increase, compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 23.4 percent, or \$861,287.
- Contracted Services will decrease by 39.2 percent, or \$193,233, due to projected decreases in Central Springs East Coast Groundwater Model Peer Review (\$278,233), Consultant Services (\$65,000), and Central Florida Water Initiative Technical Editor (\$50,000), which are offset by increases in Training Services

IV. Program and Activity Allocations

(\$20,000), North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000), and Southern District Density Dependent Model (S3DM) — Resiliency (\$130,000).

- Operating Expenses will increase by 52 percent, or \$9,785, due to projected increases in Uniforms (\$150), Educational Supplies (\$350), Safety Supplies (\$575), Memberships, Professional Certifications, and Licenses (\$604), In-State Training and Related Travel (\$4,431), and Travel — District Business (\$5,450), which are offset by decreases in Out of State Travel / Training (\$1,545) and Training — No Travel (\$230).

Major Budget Items

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

- Salaries and Benefits (\$4,546,448)
- Contracted Services
 - Southern District Density Dependent Model (S3DM) — Resiliency (\$230,000)
 - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
 - Training Services (\$20,000)
- 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
1.1.2 Minimum Flows and Levels

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 938,817	\$ 992,958	\$ 869,827	\$ 1,689,615	\$ 1,161,659	\$ (527,956)	-31.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	302,940	346,404	226,430	260,333	263,000	2,667	1.0%
Operating Expenses	3,610	7,001	4,138	700	700	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,245,367	\$ 1,346,363	\$ 1,100,395	\$ 1,950,648	\$ 1,425,359	\$ (525,289)	-26.9%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,425,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,359

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 1,161,659	\$ -	\$ 1,161,659
Other Personal Services	-	-	-
Contracted Services	263,000	-	263,000
Operating Expenses	700	-	700
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,425,359	\$ -	\$ 1,425,359

Trends and Changes

The 2023 MFL Priority List is currently in progress and will be finalized and submitted to DEP in November 2023. The District will be working on 12 MFLs over the next three years. In 2023, the District will be working on Sylvan Lake, the Little Wekiva River at Spring Landing Boulevard, the Wekiva River at SR 46, Wekiwa Springs, Rock Springs, and Apshawa Lake South. In 2024, the District will be working on Johns Lake and Lake

IV. Program and Activity Allocations

Prevatt. In 2025, the District will be working on East Crystal Lake, Lake Weir, Lake Griffin, and the Burrell Basin lakes.

During the three-year comparison period, from FY 2019–20 through FY 2021–22, expenditures within the subactivity remained stable with no major variations.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$1,689,615 compared to the actual audited expenditures in FY 2021–22 of \$869,827 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services increased by 15 percent due to increases in the East-Central Florida Transient Expanded Model (\$15,000) and Consultant Services (\$19,033).

Budget Variances

The subactivity budget for Minimum Flows and Levels in the FY 2023–24 Tentative Budget has a 26.9 percent, or \$525,289, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 31.2 percent, or \$527,956, in this subactivity.
- Contracted Services will increase by 1 percent, or \$2,667, due to a projected increase in Water Conservation Best Management Practices Investigations (\$50,000), which is offset by a decrease in Consultant Services (\$47,333).

Major Budget Items

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

- Salaries and Benefits (\$1,161,659)
- Contracted Services
 - Consultant Services (\$213,000)
 - Water Conservation Best Management Practices Investigations (\$50,000)
- 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

1.1.3 Other Water Resources Planning

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 3,585	\$ 264	\$ 1,962	\$ 2,971	\$ -	\$ (2,791)	-100%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	50,541	72,825	67,000	50,000	100,000	50,000	100%
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 54,126	\$ 73,089	\$ 68,962	\$ 52,791	\$ 100,000	\$ 47,209	89.4%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	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 2019–20 through FY 2021–22, 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

IV. Program and Activity Allocations

the same period were due to normal yearly fluctuations. The District will continue to provide limited groundwater modeling and support services through contractual services under this subactivity.

Budget Variances

The subactivity budget for Other Water Resources Planning in the FY 2023–24 Tentative Budget has an 89.4 percent, or \$47,209, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 100 percent, or \$2,791, in this subactivity.
- Contracted Services will increase by 100 percent, or \$50,000, due to a projected need in Consultant Services (\$50,000).

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

1.2 Research, Data Collection, Analysis, and Monitoring

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 5,726,500	\$ 5,458,029	\$ 5,418,323	\$ 7,021,385	\$ 7,253,208	\$ 231,823	3.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,688,510	1,823,937	2,003,234	5,006,714	3,739,348	(1,267,366)	-25.3%
Operating Expenses	696,446	755,948	757,626	885,131	1,016,394	131,263	14.8%
Operating Capital Outlay	765,195	355,108	427,412	376,779	380,973	4,194	1.1%
Fixed Capital Outlay	178	10,627	9,164	45,359	-	(45,359)	-100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 8,876,829	\$ 8,403,649	\$ 8,615,759	\$13,335,368	\$ 12,389,923	\$ (945,445)	-7.1%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$11,907,325	\$ -	\$ -	\$ 130,000	\$ 269,075	\$ 83,523	\$12,389,923

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 7,253,208	\$ -	\$ 7,253,208
Other Personal Services	-	-	-
Contracted Services	1,714,350	2,024,998	3,739,348
Operating Expenses	893,594	122,800	1,016,394
Operating Capital Outlay	380,973	-	380,973
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,242,125	\$ 2,147,798	\$12,389,923

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 2019–20 through FY 2021–22, the expenditures under Fixed Capital Outlay show a variance due to an increase to Walkways / Platforms in Support of Data Collection (\$9,164), which was offset by a decrease in Water Well Construction Services (\$178).

Additionally, Salaries and Benefits in the FY 2022–23 Amended Budget were \$7,021,385 compared to the actual audited expenditures in FY 2021–22 of \$5,418,323 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services shows a 149.9 percent, or \$3,003,480, increase primarily due to increased state funding for Scientific Research and Analysis related to biosolids (\$1,180,415), as well as increases to Data Collection and Analysis Services (\$299,148) and Water Well Construction Services (\$1,490,134).

Budget Variances

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2023–24 Tentative Budget has a 7.1 percent, or \$945,445, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 3.3 percent, or \$231,823.
- Contracted Services will decrease by 25.3 percent, or \$1,267,366, due to projected decreases in Scientific Research and Analysis (\$1,350,335), Data Collection and Analysis Services (\$97,052), and Seagrass Mapping and Water Quality Collection (\$93,000), which are offset by increases in Software Maintenance Services (\$12), Computer Technology Services (\$5,009), Mapping Services and Aerial Photos (\$84,000), and Water Well Construction Services (\$184,000).
- Operating Expenses will increase by 14.8 percent, or \$131,263, due to projected increases in Meeting Resources (\$451), Uniforms (\$608), Office Furniture / Equipment Under \$5,000 (\$1,000), Training — No Travel (\$1,078), Travel — District Business (\$1,894), Office Support Supplies (\$3,000), Safety Supplies (\$11,000), Postage and / or Courier Service (\$20,859), Field, Facility, and Fleet

IV. Program and Activity Allocations

— Support Supplies and Parts Under \$5,000 (\$23,500), Laboratory Supplies (\$41,008), and Repair and Maintenance of Equipment (\$53,250), which are offset by decreases in Computer Hardware Under \$5,000 (\$9,596), Field, Facility, and Fleet — Tools Under \$5,000 (\$9,106), Computer Software (\$4,491), In-State Training and Related Travel (\$1,498), Educational Reimbursements (\$644), Rewards, Recognition, Prizes, and Awards (\$332), Rental of Other Equipment (\$299), Memberships, Professional Certifications, and Licenses (\$210), and Motor Fuels and Lubricants (\$209).

- Operating Capital Outlay will increase by 1.1 percent, or \$4,194, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$45,359), which is offset by decreases in Computer Hardware Over \$5,000 (\$26,469) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$14,696).
- Fixed Capital Outlay will decrease by 100 percent, or \$45,359, due to no projected need in District Headquarters Lab Equipment (\$45,359).

Major Budget Items

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

- Salaries and Benefits (\$7,253,208)
- Contracted Services
 - Water Well Construction Services (\$1,910,000)
 - Data Collection and Analysis Services (\$1,334,213)
 - Software Maintenance Services (\$161,996)
 - Mapping Services and Aerial Photos (\$110,000)
 - Computer Technology Services (\$104,889)
 - Scientific Research and Analysis (\$57,250)
 - Seagrass Mapping and Water Quality Collection (\$27,000)
 - Geographic Information System Analytical Services (\$15,000)
 - Materials Test (\$10,000)
 - Consultant Services \$9,000)
- Operating Expenses
 - Laboratory Supplies (\$299,025)
 - Repair and Maintenance of Equipment (\$218,610)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$172,889)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$109,675)
 - Postage and / or Courier Service (\$80,000)
 - Travel — District Business (\$36,600)
 - Safety Supplies (\$22,350)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
 - In-State Training and Related Travel (\$14,485)
 - Books and Technical Materials (\$13,900)
 - Training — No Travel (\$8,075)
 - Uniforms (\$7,500)
 - 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 (\$280,973)
 - 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
1.3 Technical Assistance

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 478,381	\$ 509,059	\$ 451,628	\$ 618,591	\$ 625,056	\$ 6,465	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,780	-	-	-	-	-	-
Operating Expenses	436	1,533	1,400	2,833	3,033	200	7.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 495,597	\$ 510,592	\$ 453,028	\$ 621,424	\$ 628,089	\$ 6,665	1.1%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 628,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 628,089

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 625,056	\$ -	\$ 625,056
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	3,033	-	3,033
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 628,089	\$ -	\$ 628,089

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. Land development activities in general have increased, which results in increased comprehensive plan and sector plan reviews. 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 2019–20 to FY 2021–22, the activity's expenditures have noticeable variances under Contracted Services and Operating Expenses. The 100 percent, or \$16,780, reduction under Contracted Services is due to a reduction in Consultant Services for the Harris Chain of Lakes Council. The increase of \$964 under Operating Expenditures is due to increases in In-State Training and Related Travel (\$1,279) and Travel — District Business (\$78), which is offset by a decrease in Legal Advertising and Public Notices (\$393).

Salaries and Benefits in the FY 2022–23 Amended Budget were \$618,591 compared to the actual audited expenditures in FY 2021–22 of \$451,628 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The activity budget for Technical Assistance in the FY 2023–24 Tentative Budget has a 1.1 percent, or \$6,665 increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 1 percent, or \$6,465.
- Operating Expenses will increase by 7.1 percent, or \$200, due to a projected increase in Office Support Supplies (\$200).

Major Budget Items

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

- Salaries and Benefits (\$625,056)
- Operating Expenses
 - Travel — District Business (\$2,333)
 - In-State Training and Related Travel (\$500)
 - 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 225,255	\$ 210,817	\$ 210,668	\$ 475,292	\$ 492,287	\$ 16,995	3.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,729	40,968	58,777	32,976	28,768	(4,208)	-12.8%
Operating Expenses	208,512	212,893	210,697	250,174	244,178	(5,996)	-2.4%
Operating Capital Outlay	24,769	2,634	60	35,428	31,909	(3,519)	-9.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 462,265	\$ 467,312	\$ 480,202	\$ 793,870	\$ 797,142	\$ 3,272	0.4%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 797,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,142

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 492,287	\$ -	\$ 492,287
Other Personal Services	-	-	-
Contracted Services	28,768	-	28,768
Operating Expenses	244,178	-	244,178
Operating Capital Outlay	31,909	-	31,909
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 797,142	\$ -	\$ 797,142

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 2023–24 Tentative Budget has a 0.4 percent, or \$3,272, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 3.6 percent, or \$16,995.
- Contracted Services will decrease by 12.8 percent, or \$4,208, due to projected decreases in Consultant Services (\$1,508), Computer Technology Services (\$1,380), and Legal Services / Attorney’s Fees (\$1,320).
- Operating Expenses will decrease by 2.4 percent, or \$5,996, due to projected decreases in Computer Hardware Under \$5,000 (\$7,894), Memberships, Professional Certifications, and Licenses (\$9), Office Furniture / Equipment Under \$5,000 (\$2), and Travel — District Business (\$1), which are offset by increases in Training — No Travel (\$7), Repair and Maintenance of Equipment (\$9), Books and Technical Materials (\$72), Cellular Telephones and Accessories (\$72), Telephone and Communications (\$104), Educational Reimbursements (\$277), In-State Training and Related Travel (\$366), and Insurance and Bonds (\$1,003).
- Operating Capital Outlay will decrease by 9.9 percent, or \$3,519, due to a projected decrease Computer Hardware Over \$5,000 (\$26,810), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$23,291).

Major Budget Items

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

- Salaries and Benefits (\$492,287)
- Contracted Services
 - Consultant Services (\$18,501)
 - Legal Services / Attorney’s Fees (\$5,953)
 - Court Reporter and Transcription Services (\$3,382)
 - Computer Technology Services (\$932)
- Operating Expenses
 - Insurance and Bonds (\$83,729)
 - Telephone and Communications (\$74,881)
 - Cellular Telephones and Accessories (\$51,951)
 - Repair and Maintenance of Equipment (\$10,132)
 - Educational Reimbursements (\$8,064)
 - Computer Hardware Under \$5,000 (\$5,823)
 - Recording and Court Costs (\$3,788)
 - Books and Technical Materials (\$1,962)
 - In-State Training and Related Travel (\$1,120)
 - Legal Advertising and Public Notices (\$812)

IV. Program and Activity Allocations

- Memberships, Professional Certifications, and Licenses (\$664)
- Travel — District Business (\$541)
- Training — No Travel (\$281)
- Office Support Supplies (\$190)
- Office Furniture / Equipment Under \$5,000 (\$100)
- Meeting Resources (\$81)
- Printing and Reproduction Services (\$54)
- Subscriptions (\$5)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$23,291)
 - Computer Hardware Over \$5,000 (\$8,618)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

1.5 Technology and Information Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 665,924	\$ 692,673	\$ 685,046	\$ 852,637	\$ 905,724	\$ 53,087	6.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	264,498	296,222	298,886	383,109	451,518	68,409	17.9%
Operating Expenses	68,573	204,048	104,691	110,814	116,371	5,557	5.0%
Operating Capital Outlay	63,003	40,292	12,474	40,249	53,337	13,088	32.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,061,998	\$ 1,233,235	\$ 1,101,097	\$ 1,386,809	\$ 1,526,950	\$ 140,141	10.1%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,517,624	\$ -	\$ -	\$ 8,720	\$ -	\$ 606	\$ 1,526,950

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 905,724	\$ -	\$ 905,724
Other Personal Services	-	-	-
Contracted Services	383,964	67,554	451,518
Operating Expenses	116,371	-	116,371
Operating Capital Outlay	53,337	-	53,337
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,459,396	\$ 67,554	\$ 1,526,950

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 2023–24 Tentative Budget has a 10.1 percent, or \$140,141 increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 6.2 percent, or \$53,087.
- Contracted Services will increase by 17.9 percent, or \$68,409, due to projected increases in Consultant Services (\$47), Computer Technology Services (\$10,405), and Oracle Enterprise Content Management System Developer Upgrade (\$58,228), which are offset by a decrease in Software Maintenance Services (\$271).
- Operating Expenses will increase by 5 percent, or \$5,557, due to projected increases in Office Support Supplies (\$1), Rewards, Recognition, Prizes, and Awards (\$58), Office Furniture / Equipment Under \$5,000 (\$64), Uniforms (\$117), Out of State Travel / Training (\$1,343), and Computer Hardware Under \$5,000 (\$16,741), which are offset by decreases in Repair and Maintenance of Equipment (\$7,755), Computer Software (\$3,507), Travel — District Business (\$1,160), In-State Training and Related Travel (\$207), and Training — No Travel (\$138).
- Operating Capital Outlay will increase by 32.5 percent, or \$13,088, due to a projected increase in Computer Hardware Over \$5,000 (\$13,088).

Major Budget Items

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

- Salaries and Benefits (\$905,724)
- Contracted Services
 - Computer Technology Services (\$231,527)
 - Software Maintenance Services (\$126,826)
 - Oracle Enterprise Content Management System Developer Upgrade (\$58,228)
 - Consultant Services (\$34,937)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$72,369)
 - Repair and Maintenance of Equipment (\$26,762)
 - Training — No Travel (\$6,551)
 - Computer Software (\$3,494)
 - Travel — District Business (\$2,329)

IV. Program and Activity Allocations

- Out of State Travel / Training (\$1,989)
- In-State Training and Related Travel (\$1,828)
- Office Support Supplies (\$699)
- Office Furniture / Equipment Under \$5,000 (\$117)
- Uniforms (\$117)
- Rewards, Recognition, Prizes, and Awards (\$116)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$53,337)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.0 Land Acquisition, Restoration, and Public Works

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 9,317,532	\$ 9,267,815	\$ 8,365,265	\$ 10,514,555	\$ 11,599,696	\$ 1,085,141	10.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,247,705	2,096,197	3,723,266	3,706,348	4,131,119	424,771	11.5%
Operating Expenses	277,452	374,181	298,158	808,856	370,752	(438,104)	-54.2%
Operating Capital Outlay	64,857	31,666	8,387	1,106,535	63,619	(1,042,916)	-94.3%
Fixed Capital Outlay	9,167,347	9,777,529	10,466,558	97,826,052	72,370,809	(25,455,243)	-26.0%
Interagency Expenditures (Cooperative Funding)	32,242,762	28,811,781	35,776,356	99,166,622	74,274,634	(24,891,988)	-25.1%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 52,317,655	\$ 50,359,169	\$ 58,637,990	\$213,128,968	\$162,810,629	\$ (50,318,339)	-23.6%

SOURCE OF FUNDS

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 11,599,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,599,696
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,860,761	-	-	5,945	264,000	413	4,131,119
Operating Expenses	370,752	-	-	-	-	-	370,752
Operating Capital Outlay	63,619	-	-	-	-	-	63,619
Fixed Capital Outlay	4,606,409	50,104,775	-	9,600,000	8,059,625	-	72,370,809
Interagency Expenditures (Cooperative Funding)	4,053,551	16,844,138	-	20,000	50,158,807	3,198,138	74,274,634
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 24,554,788	\$ 66,948,913	\$ -	\$ 9,625,945	\$ 58,482,432	\$ 3,198,551	\$162,810,629

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	90.68	\$ 8,282,171	\$ 11,599,696	\$ -	\$ 11,599,696
Other Personal Services	-	-	-	-	-
Contracted Services	0.50	20,800	1,859,937	2,271,182	4,131,119
Operating Expenses			370,752	-	370,752
Operating Capital Outlay			63,619	-	63,619
Fixed Capital Outlay			-	72,370,809	72,370,809
Interagency Expenditures (Cooperative Funding)			-	74,274,634	74,274,634
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 13,894,004	\$ 148,916,625	\$162,810,629

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	97.88	96.73	90.63	86.44	90.68	4.24	4.9%
Contingent Worker	-	-	-	0.50	0.50	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.44	0.46	0.50	0.04	8.7%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	98.32	97.17	91.07	87.40	91.68	4.28	4.9%

IV. Program and Activity Allocations

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

2.0 Land Acquisition, Restoration, and Public Works
Fiscal Year 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

FY 2022–23 Amended Budget		87.40	213,378,013		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	117,417	
1	Group Insurance	117,417	-		Anticipated rate reduction in group insurance
Other Personal Services				-	
Contracted Services				790,695	
1	First Coast Expressway Mitigation Area Restoration / Enhancement Project	275,000			Adjustment based on project schedule
2	Consultant Services	223,236			Allocated across programs based on need; overall budget decreased by \$273,538
3	Lake Jesup In-lake Phosphorus Reduction	130,000			Planned project completion in FY 2022–23
4	Emeralda Marsh Conservation Area 5 Peat Removal - Lake Jem Farms	110,000			Adjustment based on project schedule
5	Scientific Research and Analysis	29,000			Adjustment made based on historical spend and projected needs
6	Real-Time Flood Forecasting Resiliency Model	18,505			Adjustment based on project schedule
7	Training Services	3,500			Training for R software
8	Legal Services / Attorney's Fees	1,452			Allocated across programs based upon need; total budget decreased by \$14,070
9	Court Reporter and Transcription Services	2			Allocated across programs based upon need; total budget remains the same
Operating Expenses				461,160	
1	Harmful Algae Bloom Response	410,000			Planned project completion in FY 2022–23
2	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	43,592			Adjustment made based on historical spend and projected needs
3	Repair and Maintenance of Equipment	4,199			Allocated across programs based upon need; overall budget increased by \$14,618
4	Computer Software	2,304			Allocated across programs based upon need; overall budget decreased by \$19,591
5	Rental of Training / Meeting Facilities	500			Adjustment made based on historical spend and projected needs
6	Uniforms	356			Adjustment made based on historical spend and projected needs
7	Travel — District Business	206			Allocated across programs based upon need; overall budget increased by \$6,009
8	Recording and Court Costs	2			Allocated across program based upon need; overall budget increased by \$5,000.
9	Legal Advertising and Public Notices	1			Allocated across programs based on need; overall budget increased by \$9,511
Operating Capital Outlay				1,058,796	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	1,050,382			Planned project progression (Dispersed Water Storage / Nutrient Reduction Project)
2	Computer Hardware Over \$5,000	8,414			Allocated across programs; overall budget decreased by \$84,932
Fixed Capital Outlay				27,595,771	
1	Crane Creek M-1 Canal Flow Restoration	19,127,838			Adjustment based on project schedule
2	Black Creek Water Resource Development Project	6,657,975			Adjustment based on project schedule
3	Land Purchases and Support Services	930,755			Adjustment made based on planned land purchases and support services associated with closing costs
4	Tomoka River Riparian Habitat Protection Zone	494,188			Planned project completion in FY 2022–23
5	Lake Jesup Nutrient Reduction and Flow Enhancement Project	254,015			Planned project completion in FY 2022–23
6	Emeralda Marsh Conservation Area 1 Hydrologic Improvements	125,000			Planned project completion in FY 2022–23
7	Halfmile Creek Tract	6,000			Adjustment based on project schedule
Interagency Expenditures (Cooperative Funding)				76,764,621	
1	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	8,153,605			Encumbered funds at the end of FY 2022–23 will carryover into FY 2023–24
2	South Florida Water Management District Indian River Lagoon Cost-share	5,665,266			Planned project completion in FY 2022–23
3	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1	3,954,051			Planned project completion in FY 2022–23
4	City of Deltona Alexander Avenue Water Resources Facility Project 4B	3,894,558			Planned project completion in FY 2022–23
5	City of Mascotte Lower Floridan Aquifer Wellfield — South Lake County Wellfield Project	3,735,872			Planned project completion in FY 2022–23
6	Lake Apopka Innovative Total Phosphorus Removal	3,701,443			Planned project completion in FY 2022–23
7	Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility	2,853,918			Planned project completion in FY 2022–23

IV. Program and Activity Allocations

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
8	City of Groveland South Lake County Lower Floridan Wellfield Project — Distributed	2,251,240			Planned project completion in FY 2022–23
9	City of Vero Beach Canal to Irrigation Water Project	2,189,753			Planned project completion in FY 2022–23
10	Titusville Causeway Multitrophic Restoration and Living Shoreline — Resiliency	1,972,472			Cost-share project at or nearing completion
11	City of Rockledge Flow Equalization Basin Project	1,736,857			Planned project completion in FY 2022–23
12	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 2	1,721,784			Planned project completion in FY 2022–23
13	City of Ocala Lower Floridan Aquifer Conversion	1,705,700			Cost-share project at or nearing completion
14	Equity Lifestyles Properties Oak Bend / I-75 Water Quality Improvement Project	1,666,379			Planned project completion in FY 2022–23
15	Town of Oak Hill Indian Harbor Estates Sewer Retrofit	1,609,671			Planned project completion in FY 2022–23
16	City of Vero Beach Stormwater Treatment Plant	1,500,000			Planned project completion in FY 2022–23
17	Equity Lifestyles Properties Spanish Oaks Water Quality Improvement Project	1,457,534			Planned project completion in FY 2022–23
18	City of Apopka West Reuse Storage Facility and Reclaimed Water System Extension	1,305,832			Planned project completion in FY 2022–23
19	City of Jacksonville McCoys Creek Improvements	1,293,313			Planned project completion in FY 2022–23
20	City of Minneola AWS Reclaimed Water Project	1,260,000			Planned project completion in FY 2022–23
21	Indian River County West Wabasso Phase 3 Septic-to-Sewer	1,250,000			Planned project completion in FY 2022–23
22	Indian River County — North Sebastian Septic-to-Sewer Project Phase 2	1,177,777			Planned project completion in FY 2022–23
23	City of DeLand Reclaimed Water Main Extension — Phase 5	1,134,186			Adjustment based on project schedule
24	Town of Howey-in-the-Hills Lower Floridan Aquifer Project	1,104,112			Planned project completion in FY 2022–23
25	City of Groveland Lower Floridan Aquifer Well for Reclaimed Water at Sunshine Road	1,104,112			Planned project completion in FY 2022–23
26	City of Longwood East Longwood Septic-to-Sewer Phase II	984,086			Planned project completion in FY 2022–23
27	Seminole County Little Wekiva River Restoration Project	872,668			Planned project completion in FY 2022–23
28	Orange County Utilities Cypress Lake Wellfield — Oak Meadows Alternative Water Supply Delivery Enhancements	734,786			Planned project completion in FY 2022–23
29	City of Sanford Brackish Reverse Osmosis Water Treatment Plant Pilot	722,050			Planned project completion in FY 2022–23
30	City of Orange City for Volusia Blue Spring Septic-to-Sewer Program	671,000			Adjustment based on project schedule
31	St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	653,375			Adjustment based on project schedule
32	City of Winter Springs Tuskawilla Crossing Reclaimed Water Main	552,056			Planned project completion in FY 2022–23
33	Town of Interlachen Water Supply System Replacement — Phase 4	523,600			Planned project completion in FY 2022–23
34	City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3	500,000			Planned project completion in FY 2022–23
35	City of Palatka Water Main Improvements — Madison Street	500,000			Planned project completion in FY 2022–23
36	JEA Demand-Side Management Water Conservation Program	500,000			Adjustment based on project schedule
37	Putnam County Port Buena Vista Sewer Plant Conversion	500,000			Planned project completion in FY 2022–23
38	Florida Power and Light Company Okeechobee Clean Energy Center — Upper Floridan Aquifer to Avon Park Permeable Zone Conversion	479,974			Planned project completion in FY 2022–23
39	Putnam County Elsie and Horse Landing Road Septic-to-Sewer Phase III (REDI 21-22)	443,381			Planned project completion in FY 2022–23
40	City of Satellite Beach Lori Laine Trunk Line Improvement Project	435,333			Planned project completion in FY 2022–23
41	Sunshine Water Services Oranges Lower Floridan Well	433,000			Planned project completion in FY 2022–23
42	City of Palatka Permeable Paving Improvements — Rural Economic Development Initiative / Innovative Program	399,054			Planned project completion in FY 2022–23
43	Clay County Utility Authority — Doctors Lake Septic Tanks to Centralized Sewer Conversion	391,502			Planned project completion in FY 2022–23
44	Yu An Farms Irrigation Conversion and Precision Fertilizer	285,857			Planned project completion in FY 2022–23
45	Southlake Utilities Alternative Water Source for Irrigation	277,534			Planned project completion in FY 2022–23
46	Brevard County South Central Zone C Septic-to-Sewer	260,582			Planned project completion in FY 2022–23
47	Sun Ag LLC/Fellsmere Joint Venture LLC — Irrigation Retrofit/Valve Control/Soil Moisture Sensors	250,000			Planned project completion in FY 2022–23
48	Total Ag Care Irrigation Conversion on Strawberries & Pump Automation	250,000			Planned project completion in FY 2022–23
49	Hammond Groves, Inc. — Irrigation Retrofit with Fertigation and Soil Moisture Sensors	250,000			Planned project completion in FY 2022–23
50	Sun Ag Surface Water Pump/Automation	248,210			Planned project completion in FY 2022–23
51	City of Titusville Osprey Water Reclamation Nutrient Removal Upgrade	240,900			Planned project completion in FY 2022–23
52	IMG Citrus/Kanjuku Grove Irrigation Retrofit with Pump Automation	223,156			Planned project completion in FY 2022–23
53	DeLee Produce Precision Fertilizer Equipment	214,405			Planned project completion in FY 2022–23
54	Banack Family Limited Partnership — Irrigation Retrofit, Pump Automation and Soil Moisture Sensors	204,658			Planned project completion in FY 2022–23
55	City of Green Cove Springs Harbor Road Water Reclamation Facility Phase 2	199,296			Planned project completion in FY 2022–23
56	Volusia County Ariel Canal Water Quality Improvement	191,495			Planned project completion in FY 2022–23
57	Riverside Conservancy Living Shoreline Initiative — Resiliency	190,440			Cost-share project at or nearing completion

IV. Program and Activity Allocations

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
58	Brevard County Oak Point Mobile Home Park Sanitary Sewage System	186,358			Planned project completion in FY 2022–23
59	Town of Orange Park Septic Conversion	180,732			Planned project completion in FY 2022–23
60	Smith and Johns, Inc. Irrigation Drain Tile	172,728			Planned project completion in FY 2022–23
61	Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Jesup	169,128			Planned project completion in FY 2022–23
62	South Oslo Riverfront Conservation Area Restoration — Resiliency	150,000			Cost-share project at or nearing completion
63	Town of Ponce Inlet Septic-to-Sewer	143,095			Planned project completion in FY 2022–23
64	Orange County Utilities Water Conservation with Advanced Targeting Phase 2	141,160			Planned project completion in FY 2022–23
65	Jeff Parker Farms Convert to Irrigation Drain Tile	137,011			Planned project completion in FY 2022–23
66	IMG Citrus Irrigation Retrofit and Pump Automation	122,175			Planned project completion in FY 2022–23
67	Wild Goose Farms LLC — Irrigation Retrofit & Automation/Weather Stations/Soil Moisture Probes/Fertigation	118,918			Planned project completion in FY 2022–23
68	Marion County Southeast 64th Avenue Road Drainage Retention Area	100,810			Planned project completion in FY 2022–23
69	Lake Apopka Newton Park Dredging Project	100,000			Adjustment based on project schedule
70	Town of Oak Hill 200 LLC Rosala West Water Conservation	94,600			Planned project completion in FY 2022–23
71	Tater Farms Precision Agriculture	92,166			Planned project completion in FY 2022–23
72	Clay County Utility Authority Saratoga Springs Reclaimed Water Storage and Pumping Station	90,573			Planned project completion in FY 2022–23
73	Marion County U.S. 441 Sewer Force Main	89,830			Planned project completion in FY 2022–23
74	L and M Farms of North Florida LLC Pipe Drops and Precision Fertilizer	88,160			Planned project completion in FY 2022–23
75	City of Groveland Crystal Lake Reclaimed Water Systems Improvements	87,500			Planned project completion in FY 2022–23
76	Marion County CP 59 Country Gardens Stormwater Remediation	84,718			Planned project completion in FY 2022–23
77	Gainesville Regional Utilities Targeted Septic-to-Sewer	83,298			Planned project completion in FY 2022–23
78	Island Grove Irrigation Retrofit	70,712			Planned project completion in FY 2022–23
79	Marion County 4-H Farm Septic-to-Sewer Conversion	65,000			Planned project completion in FY 2022–23
80	Estes Citrus Uttam Grove Pump Automation	62,935			Planned project completion in FY 2022–23
81	Roy Brown Irrigation Retrofit	62,626			Planned project completion in FY 2022–23
82	Ocean Research and Conservation Association Satellite Algae Bloom and Nutrient Source Tracking	61,694			Planned project completion in FY 2022–23
83	Corinthian Villas Homeowners Association Sewer Project	58,206			Planned project completion in FY 2022–23
84	Marion County Don Garlits Museum Septic-to-Sewer Conversion	56,250			Planned project completion in FY 2022–23
85	May and Whitaker BB Irrigation Retrofit with Soil Moisture Sensors and Weather Station	56,017			Planned project completion in FY 2022–23
86	Brevard County Pioneer Road Denitrification	55,000			Planned project completion in FY 2022–23
87	Brevard County Flamingo Drive Denitrification	54,732			Planned project completion in FY 2022–23
88	Brevard Zoo Clam Restoration	51,201			Planned project completion in FY 2022–23
89	Taylor Creek Reservoir Improvements	47,531			Planned project completion in FY 2022–23
90	City of Casselberry South Water Treatment Plant Well Number 1 Modification	45,993			Planned project completion in FY 2022–23
91	Volusia County School Board McInnis Elementary School Sewer Improvements	41,675			Planned project completion in FY 2022–23
92	John M. Seay Farms Inc. Precision Land Leveling and Nurse Tank	40,069			Planned project completion in FY 2022–23
93	Hagstrom Floral — Irrigation Retrofit	39,039			Planned project completion in FY 2022–23
94	Clay County Utility Authority Wastewater Treatability Study	37,560			Planned project completion in FY 2022–23
95	MacKay Farm Citrus Cover Crop	36,150			Planned project completion in FY 2022–23
96	C.P. and Wesley Smith Precision Fertilizer Application Equipment	35,700			Planned project completion in FY 2022–23
97	Diamond D Cattle Compost Spreader	34,583			Planned project completion in FY 2022–23
98	Wekiva Falls Flow Restriction Project	31,545			Planned project completion in FY 2022–23
99	Cherrylake Variable Frequency Drive Controls Installation	30,677			Planned project completion in FY 2022–23
100	Cherrylake Variable Frequency Drive Controls Installation	30,654			Planned project completion in FY 2022–23
101	Gainesville Regional Utilities Low-Income Water Efficient Toilet Exchange Program	30,000			Planned project completion in FY 2022–23
102	Alpha Fern Company Irrigation Retrofit and Pump Controllers	28,867			Planned project completion in FY 2022–23
103	Picolata Produce Precision Fertilizer Equipment	26,495			Planned project completion in FY 2022–23
104	City of Cocoa Beach Convair Cove Low Impact Development (LID) and Living Shoreline	22,426			Planned project completion in FY 2022–23
105	Abandoned Artesian Well Plugging	20,000			Adjusted based on annual work plan needs
106	Hooper's Landscape Nursery Pump Automation and Irrigation Retrofit	18,488			Planned project completion in FY 2022–23
107	City of Apopka Individual Distributed Wastewater Treatment Systems Conversion Project	16,238			Planned project completion in FY 2022–23
108	City of St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall Improvements	15,230			Planned project completion in FY 2022–23
109	Jeff Parker Farms Precision Fertilizer Applicator	12,638			Planned project completion in FY 2022–23

IV. Program and Activity Allocations

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
110	Faryna Grove Care and Harvesting Liquid Fertilizer Application Equipment	12,075			Planned project completion in FY 2022–23
111	City of Debary Woodbound Lake to Lake Charles Outfall Improvements	10,243			Planned project completion in FY 2022–23
112	Seminole County Toilet Rebate Program Phase 2	10,000			Planned project completion in FY 2022–23
113	Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations	8,881			Planned project completion in FY 2022–23
114	Lennon Grove Service Irrigation Retrofit	6,855			Planned project completion in FY 2022–23
115	Picolata Produce Farms Portable Weather Stations/Soil Moisture Probes	5,548			Planned project completion in FY 2022–23
116	Far Reach Ranch Pump Automation and Fertiga	242			Planned project completion in FY 2022–23
117	Orlando Utilities Commission High Efficiency Toilet and Irrigation Controller Rebates	36			Planned project completion in FY 2022–23
118	Orange Bend Harvesting, Inc. Irrigation Retrofit	17			Planned project completion in FY 2022–23
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			-	106,788,460	

IV. Program and Activity Allocations

New Issues							
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative		
Salaries and Benefits					4.28	1,202,558	
1	Internal Redirections	530,224	4.24		Redirection of FTEs, primarily from Program 1.0 and Program 3.0		
2	Intern	4,310	0.04		Adjustment from \$12 per hour to \$15 per hour, slight increase in hours		
3	Program 2.0 Adjustments	127,855			Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections		
4	Salaries and Benefits Potential Merit	447,068			Governor's Framework for Freedom Budget potential merit pay adjustment based on documented performance		
5	Florida Retirement System	93,101			Legislative rate adjustment		
Other Personal Services						-	
Contracted Services						1,215,466	
1	Vegetation Management and Planting Services	990			Adjusted based on annual work plan needs		
2	Software Maintenance Services	1,395			Allocated across programs based upon need; overall budget decreased by \$1,916		
3	Computer Technology Services	8,931			Allocated across programs based upon need; overall budget increased by \$42,426		
4	Oracle Enterprise Content Management System Developer Upgrade	39,699			Non-recurring upgrade to internal invoice routing system		
5	Abandoned Artesian Well Plugging	49,251			Adjusted based on annual work plan needs		
6	Data Collection and Analysis Services	65,200			Adjusted based on annual work plan needs		
7	Upper St. Johns River Basin Rough Fish Removal	200,000			Adjusted based on annual work plan needs		
8	Lake Apopka Submersed Aquatic Vegetation Restoration	250,000			Adjustment based on project schedule		
9	Surveying Services	300,000			Adjusted based on annual work plan needs		
10	Lake George Rough Fish	300,000			Adjusted based on annual work plan needs		
Operating Expenses						23,056	
1	Books and Technical Materials	28			Allocated across programs based upon need; overall budget increased by \$1,035		
2	Office Furniture / Equipment Under \$5,000	43			Allocated across programs based upon need; overall budget increased by \$8,011		
3	Educational Reimbursements	278			Allocated across programs based upon need; total budget remains the same		
4	Subscriptions	450			Florida Scientist annual renewal		
5	Training — No Travel	488			Learning and Development Plan updated annually for anticipated fiscal year needs		
6	Meeting Resources	501			Cross-charging variance. Overall budget increased by \$1,401		
7	Rewards, Recognition, Prizes, and Awards	641			Adjustment made based on historical spend and projected needs		
8	In-State Training and Related Travel	670			Learning and Development Plan updated annually for anticipated fiscal year needs		
9	Cellular Telephones and Accessories	695			Allocated across programs based upon need; total budget remains the same		
10	Out of State Travel / Training	923			Learning and Development Plan updated annually for anticipated fiscal year needs		
11	Telephone and Communications	1,001			Allocated across programs based upon need; total budget remains the same		
12	Office Support Supplies	1,209			Adjustment made based on historical spend and projected needs		
13	Memberships, Professional Certifications, and Licenses	1,288			Learning and Development Plan updated annually for anticipated fiscal year needs		
14	Safety Supplies	2,025			Adjustment made based on historical spend and projected needs		
15	Field, Facility, and Fleet — Tools Under \$5,000	2,200			Adjustment made based on historical spend and projected needs		
16	Insurance and Bonds	3,722			Allocated across programs based upon need; overall budget increased by \$111,770		
17	Computer Hardware Under \$5,000	6,894			Allocated across programs; overall budget increased by \$27,971		
Operating Capital Outlay						15,880	
1	Office Furniture / Equipment Over \$5,000	15,880			Allocated across programs; overall budget increased by \$131,433		
Fixed Capital Outlay						2,140,528	
1	Coastal Oaks Preserve	23,940			Continuation of existing project		
2	Lake Apopka Marsh Flow-Way Improvements	81,790			Continuation of existing project		
3	Taylor Creek Reservoir Improvements	100,080			Continuation of existing project		
4	Lake Apopka North Shore Phase 5 Levee Improvements	258,832			Continuation of existing project		
5	Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection	261,000			Continuation of existing project		
6	Lake Apopka Beauclair Canal Levee	415,000			Continuation of existing project		
7	C-10 Water Management Area Project	999,886			Continuation of existing project		
Interagency Expenditures (Cooperative Funding)						51,872,633	
1	Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific	24,888			Adjustment made based on anticipated funding		
2	Water Conservation Rebate Program	50,000			New program to incentivize water conservation through prequalified practices.		

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New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
3	Green Infrastructure / Resiliency Project Placeholder	158,644			District funding program placeholder; In FY 2021–22, \$165,219 was transferred to project specific accounts to properly record the budget; not a true increase
4	Brevard County Grand Canal Muck Removal Phase 4	160,888			Continuation of FY 2022–23 cost-share project
5	JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main	189,378			Continuation of FY 2022–23 cost-share project
6	City of Neptune Beach Wastewater Treatment Facility Process Upgrade	218,750			Continuation of FY 2022–23 cost-share project
7	Town of Callahan Force Main Extension to Fairgrounds	250,000			Continuation of FY 2022–23 cost-share project
8	City of Bunnell Wastewater Treatment Facility Improvements	250,000			Continuation of FY 2022–23 cost-share project
9	Coastal Wetland Restoration Program	400,000			New program identified - To fund coastal restoration projects and serve as match for other funding sources.
10	City of Palm Coast London Waterway Expansion	452,250			Continuation of FY 2022–23 cost-share project
11	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	637,500			Continuation of FY 2022–23 cost-share project
12	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	851,689			District and state program placeholder for new projects identified
13	C-1 Canal Baseflow Nutrient Reduction Demonstration Project	995,000			New project identified
14	Water Quality Improvements Placeholder	1,000,000			New legislative appropriation
15	JEA Ozone Wetland Pilot Study	1,000,000			Continuation of FY 2022–23 cost-share project
16	Phosphorus Remediation in the Ocklawaha Prairie Restoration Area	1,100,000			New project identified
17	Agricultural Cost-share Program Placeholder	1,135,320			District program placeholder for new projects identified
18	Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms	1,500,000			New project identified
19	City of Mount Dora Wastewater Treatment Facility #1 Improvements	1,500,000			Continuation of FY 2022–23 cost-share project
20	Springs Funding Cost-share Placeholder — Non Project Specific	1,692,250			Adjustment made based on anticipated state funding
21	JEA H2.0 Purification Demonstration Facility	2,500,000			Continuation of FY 2022–23 cost-share project
22	Innovative Projects Placeholder	3,000,000			New legislative appropriation
23	Districtwide Cost-share Placeholder — Non Project Specific	4,570,000			Adjustment made based on anticipated project spend for new projects
24	Lake Apopka Restoration Placeholder	5,000,001			New legislative appropriation
25	Indian River Lagoon Projects Placeholder	10,236,075			New legislative appropriation
26	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	13,000,000			Adjustment made based on anticipated funding
Debt					-
Reserves					-
TOTAL NEW ISSUES			4.28	56,470,121	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Tentative Budget for FY 2023–24			91.68	\$163,059,674	

Trends and Changes

During the three-year comparison period, from FY 2019–20 through FY 2021–22, expenditures within the program showed an overall increase of 12.1 percent, or \$6,320,335. This was primarily due to an increase under Interagency Expenditures which experienced a 11 percent increase, or \$3,533,594, and Fixed Capital Outlay which experienced a 14.2 percent, or \$1,299,211, increase during the three-year comparison period. The increases in Fixed Capital Outlay were largely attributed to the progression of two major construction projects, including Building Fund (\$3,541,332) and Bayard Point Land Acquisition — Resiliency (\$1,498,327), which were offset with decreases in Lake Apopka North Shore Infrastructure Improvements (\$2,077,463) and FWMA (\$2,076,189). Since the program’s budget and expenditures are primarily driven by the fund balance utilization 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.

Contracted Services during the same three-year comparison period experienced a \$2,475,561 increase mainly due to increases in Abandoned Artesian Well Plugging (\$549,251), Bathymetry Update in the Indian River Lagoon (\$562,500), and First Coast

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Expressway Mitigation Area Restoration / Enhancement Project (\$975,000). Expenditures under Operating Capital Outlay during the comparison period experienced an 87.1 percent decrease due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

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.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget variations were indicated for Salaries and Benefits, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2022–23 Amended Budget were \$10,514,555 compared to the actual audited expenditures in FY 2021–22 of \$8,365,265 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Operating Expenses show a 171.3 percent, or \$510,698, increase between the actual audited expenditures in FY 2021–22 and the FY 2022–23 Amended Budget mainly due to an increase in Harmful Algae Bloom Response (\$410,000). Operating Capital Outlay shows a substantial increase of \$1,098,148 primarily due to the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$1,000,000).

Finally, Fixed Capital Outlay increased by \$87,359,494 and Interagency Expenditures increased by \$63,390,266. The increases in Fixed Capital Outlay are attributed to increases in the Black Creek Water Resource Development Project (\$58,711,784) and Crane Creek M-1 Canal Flow Restoration (\$19,018,019), which are partially offset by a decrease in the completed Building Fund. 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.

Budget Variances

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2023–24 Tentative Budget has a 23.6 percent, or \$50,318,339, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as internal redirections of 4.24 FTEs primarily from program 1.0 and program 3.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 10.3 percent, or \$1,085,141.

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- Contracted Services will increase by 11.5 percent, or \$424,771, due to projected increases in Vegetation Management and Planting Services (\$990), Software Maintenance Services (\$1,395), Computer Technology Services (\$8,931), Oracle Enterprise Content Management System Developer Upgrade (\$39,699), Abandoned Artesian Well Plugging (\$49,251), Data Collection and Analysis Services (\$65,200), Upper St. Johns River Basin Rough Fish Removal (\$200,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000), Surveying Services (\$300,000), and Lake George Rough Fish (\$300,000), which are offset by decreases in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000), Consultant Services (\$223,236), Lake Jesup In-lake Phosphorus Reduction (\$130,000), Emeralda Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$110,000), Scientific Research and Analysis (\$29,000), Real-Time Flood Forecasting Resiliency Model (\$18,505), Training Services (\$3,500), Legal Services / Attorney's Fees (\$1,452), and Court Reporter and Transcription Services (\$2).
- Operating Expenses will decrease by 54.2 percent, or \$438,104, due to projected decreases in Harmful Algae Bloom Response (\$410,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$43,592), Repair and Maintenance of Equipment (\$4,199), Computer Software (\$2,304), Rental of Training / Meeting Facilities (\$500), Uniforms (\$356), Travel — District Business (\$206), Recording and Court Costs (\$2), and Legal Advertising and Public Notices (\$1), which are offset by increases in Books and Technical Materials (\$28), Office Furniture / Equipment Under \$5,000 (\$43), Educational Reimbursements (\$278), Subscriptions (\$450), Training — No Travel (\$488), Meeting Resources (\$501), Rewards, Recognition, Prizes, and Awards (\$641), In-State Training and Related Travel (\$670), Cellular Telephones and Accessories (\$695), Out of State Travel / Training (\$923), Telephone and Communications (\$1,001), Office Support Supplies (\$1,209), Memberships, Professional Certifications, and Licenses (\$1,288), Safety Supplies (\$2,025), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,200), Insurance and Bonds (\$3,722), and Computer Hardware Under \$5,000 (\$6,894).
- Operating Capital Outlay will decrease by 94.3 percent, or \$1,042,916, due to projected decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,050,382) and Computer Hardware Over \$5,000 (\$8,414), which are offset by an increase in Office Furniture / Equipment Over \$5,000 (\$15,880).
- Fixed Capital Outlay will decrease by 26 percent, or \$25,455,243, due to no new funding for Crane Creek M-1 Canal Flow Restoration (\$19,127,838) and Black Creek Water Resource Development Project, as well as projected decreases in (\$6,657,975), Land Purchases and Support Services (\$930,755), Tomoka River Riparian Habitat Protection Zone (\$494,188), Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$254,015), Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$125,000), and Halfmile Creek Tract (\$6,000), which are offset by increases in Coastal Oaks Preserve (\$23,940), Lake Apopka Marsh Flow-Way Improvements (\$81,790), Taylor Creek Reservoir Improvements (\$100,080), Lake Apopka North Shore Phase 5 Levee Improvements (\$258,832), Upper Ocklawaha River Basin Emeralda Marsh Area 3 Reconnection (\$261,000),

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Lake Apopka Beauclair Canal Levee (\$415,000), and C-10 Water Management Area Project (\$999,886).

- Interagency Expenditures will decrease by 25.1 percent, or \$24,891,988, due to a result of reduced need in funding for the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,153,605) Project, as well as decreases in South Florida Water Management District Indian River Lagoon Cost-share (\$5,665,266), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$3,954,051), City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$3,894,558), City of Mascotte Lower Floridan Aquifer Wellfield — South Lake County Wellfield Project (\$3,735,872), Lake Apopka Innovative Total Phosphorus Removal (\$3,701,443), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$2,853,918), City of Groveland South Lake County Lower Floridan Wellfield Project — Distributed (\$2,251,240), City of Vero Beach Canal to Irrigation Water Project (\$2,189,753), Titusville Causeway Multitrophic Restoration and Living Shoreline — Resiliency (\$1,972,472), City of Rockledge Flow Equalization Basin Project (\$1,736,857), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 2 (\$1,721,784), City of Ocala Lower Floridan Aquifer Conversion (\$1,705,700), Equity Lifestyles Properties Oak Bend / I-75 Water Quality Improvement Project (\$1,666,379), Town of Oak Hill Indian Harbor Estates Sewer Retrofit (\$1,609,671), City of Vero Beach Stormwater Treatment Plant (\$1,500,000), Equity Lifestyles Properties Spanish Oaks Water Quality Improvement Project (\$1,457,534), City of Apopka West Reuse Storage Facility and Reclaimed Water System Extension (\$1,305,832), City of Jacksonville McCoys Creek Improvements (\$1,293,313), City of Minneola AWS Reclaimed Water Project (\$1,260,000), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$1,250,000), Indian River County — North Sebastian Septic-to-Sewer Project Phase 2 (\$1,177,777), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$1,134,186), Town of Howey-in-the-Hills Lower Floridan Aquifer Project (\$1,104,112), City of Groveland Lower Floridan Aquifer Well for Reclaimed Water at Sunshine Road (\$1,104,112), City of Longwood East Longwood Septic-to-Sewer Phase II (\$984,086), Seminole County Little Wekiva River Restoration Project (\$872,668), Orange County Utilities Cypress Lake Wellfield — Oak Meadows Alternative Water Supply Delivery Enhancements (\$734,786), City of Sanford Brackish Reverse Osmosis Water Treatment Plant Pilot (\$722,050), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$671,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$653,375), City of Winter Springs Tuskawilla Crossing Reclaimed Water Main (\$552,056), Town of Interlachen Water Supply System Replacement — Phase 4 (\$523,600), City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3 (\$500,000), City of Palatka Water Main Improvements — Madison Street (\$500,000), JEA Demand-Side Management Water Conservation Program (\$500,000), Putnam County Port Buena Vista Sewer Plant Conversion (\$500,000), Florida Power and Light Company Okeechobee Clean Energy Center — Upper Floridan Aquifer to Avon Park Permeable Zone Conversion (\$479,974), Putnam County Elsie and Horse

IV. Program and Activity Allocations

Landing Road Septic-to-Sewer Phase III (REDI 21-22) (\$443,381), City of Satellite Beach Lori Laine Trunk Line Improvement Project (\$435,333), Sunshine Water Services Oranges Lower Floridan Well (\$433,000), City of Palatka Permeable Paving Improvements — Rural Economic Development Initiative / Innovative Program (\$399,054), Clay County Utility Authority — Doctors Lake Septic Tanks to Centralized Sewer Conversion (\$391,502), Yu An Farms Irrigation Conversion and Precision Fertilizer (\$285,857), Southlake Utilities Alternative Water Source for Irrigation (\$277,534), Brevard County South Central Zone C Septic-to-Sewer (\$260,582), Sun Ag LLC/Fellsmere Joint Venture LLC — Irrigation Retrofit/Valve Control/Soil Moisture Sensors (\$250,000), Total Ag Care Irrigation Conversion on Strawberries and Pump Automation (\$250,000), Hammond Groves, Inc. — Irrigation Retrofit with Fertigation and Soil Moisture Sensors (\$250,000), Sun Ag Surface Water Pump/Automation (\$248,210), City of Titusville Osprey Water Reclamation Nutrient Removal Upgrade (\$240,900), IMG Citrus/Kanjuku Grove Irrigation Retrofit with Pump Automation (\$223,156), DeLee Produce Precision Fertilizer Equipment (\$214,405), Banack Family Limited Partnership — Irrigation Retrofit, Pump Automation and Soil Moisture Sensors (\$204,658), City of Green Cove Springs Harbor Road Water Reclamation Facility Phase 2 (\$199,296), Volusia County Ariel Canal Water Quality Improvement (\$191,495), Riverside Conservancy Living Shoreline Initiative — Resiliency (\$190,440), Brevard County Oak Point Mobile Home Park Sanitary Sewage System (\$186,358), Town of Orange Park Septic Conversion (\$180,732), Smith and Johns, Inc. Irrigation Drain Tile (\$172,728), Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Jesup (\$169,128), South Oslo Riverfront Conservation Area Restoration — Resiliency (\$150,000), Town of Ponce Inlet Septic-to-Sewer (\$143,095), Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$141,160), Jeff Parker Farms Convert to Irrigation Drain Tile (\$137,011), IMG Citrus Irrigation Retrofit and Pump Automation (\$122,175), Wild Goose Farms LLC — Irrigation Retrofit and Automation/Weather Stations/Soil Moisture Probes/Fertigation (\$118,918), Marion County Southeast 64th Avenue Road Drainage Retention Area (\$100,810), Lake Apopka Newton Park Dredging Project (\$100,000), Town of Oak Hill 200 LLC Rosala West Water Conservation (\$94,600), Tater Farms Precision Agriculture (\$92,166), Clay County Utility Authority Saratoga Springs Reclaimed Water Storage and Pumping Station (\$90,573), Marion County U.S. 441 Sewer Force Main (\$89,830), L and M Farms of North Florida LLC Pipe Drops and Precision Fertilizer (\$88,160), City of Groveland Crystal Lake Reclaimed Water Systems Improvements (\$87,500), Marion County CP 59 Country Gardens Stormwater Remediation (\$84,718), Gainesville Regional Utilities Targeted Septic-to-Sewer (\$83,298), Island Grove Irrigation Retrofit (\$70,712), Marion County 4-H Farm Septic-to-Sewer Conversion (\$65,000), Estes Citrus Uttam Grove Pump Automation (\$62,935), Roy Brown Irrigation Retrofit (\$62,626), Ocean Research and Conservation Association Satellite Algae Bloom and Nutrient Source Tracking (\$61,694), Corinthian Villas Homeowners Association Sewer Project (\$58,206), Marion County Don Garlits Museum Septic-to-Sewer Conversion (\$56,250), May and Whitaker BB Irrigation

IV. Program and Activity Allocations

Retrofit with Soil Moisture Sensors and Weather Station (\$56,017), Brevard County Pioneer Road Denitrification (\$55,000), Brevard County Flamingo Drive Denitrification (\$54,732), Brevard Zoo Clam Restoration (\$51,201), Taylor Creek Reservoir Improvements (\$47,531), City of Casselberry South Water Treatment Plant Well Number 1 Modification (\$45,993), Volusia County School Board McInnis Elementary School Sewer Improvements (\$41,675), John M. Seay Farms Inc. Precision Land Leveling and Nurse Tank (\$40,069), Hagstrom Floral — Irrigation Retrofit (\$39,039), Clay County Utility Authority Wastewater Treatability Study (\$37,560), MacKay Farm Citrus Cover Crop (\$36,150), C.P. and Wesley Smith Precision Fertilizer Application Equipment (\$35,700), Diamond D Cattle Compost Spreader (\$34,583), Wekiva Falls Flow Restriction Project (\$31,545), Cherrylake Variable Frequency Drive Controls Installation (\$30,677), Total Ag Care, LLC — Precision Fertilizer Applicator and Nurse Tank (\$30,654), Gainesville Regional Utilities Low-Income Water Efficient Toilet Exchange Program (\$30,000), Alpha Fern Company Irrigation Retrofit and Pump Controllers (\$28,867), Picolata Produce Precision Fertilizer Equipment (\$26,495), City of Cocoa Beach Convair Cove Low Impact Development (LID) and Living Shoreline (\$22,426), Abandoned Artesian Well Plugging (\$20,000), Hooper's Landscape Nursery Pump Automation and Irrigation Retrofit (\$18,488), City of Apopka Individual Distributed Wastewater Treatment Systems Conversion Project (\$16,238), City of St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall Improvements (\$15,230), Jeff Parker Farms Precision Fertilizer Applicator (\$12,638), Faryna Grove Care and Harvesting Liquid Fertilizer Application Equipment (\$12,075), City of Debary Woodbound Lake to Lake Charles Outfall Improvements (\$10,243), Seminole County Toilet Rebate Program Phase 2 (\$10,000), Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations (\$8,881), Lennon Grove Service Irrigation Retrofit (\$6,855), Picolata Produce Farms Portable Weather Stations/Soil Moisture Probes (\$5,548), Far Reach Ranch Pump Automation and Fertigation (\$242), Orlando Utilities Commission High Efficiency Toilet and Irrigation Controller Rebates (\$36), and Orange Bend Harvesting, Inc. Irrigation Retrofit (\$17), which are offset by increases in Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$24,888), Water Conservation Rebate Program (\$50,000), Green Infrastructure / Resiliency Project Placeholder (\$158,644), Brevard County Grand Canal Muck Removal Phase 4 (\$160,888), JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$189,378), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$218,750), Town of Callahan Force Main Extension to Fairgrounds (\$250,000), City of Bunnell Wastewater Treatment Facility Improvements (\$250,000), Coastal Wetland Restoration Program (\$400,000), City of Palm Coast London Waterway Expansion (\$452,250), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$851,689), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Water Quality Improvements Placeholder (\$1,000,000), JEA Ozone Wetland Pilot Study

IV. Program and Activity Allocations

(\$1,000,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Agricultural Cost-share Program Placeholder (\$1,135,320), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,500,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$1,692,250), JEA H2.0 Purification Demonstration Facility (\$2,500,000), Innovative Projects Placeholder (\$3,000,000), Districtwide Cost-share Placeholder — Non Project Specific (\$4,570,000), Lake Apopka Restoration Placeholder (\$5,000,001), Indian River Lagoon Projects Placeholder (\$10,236,075), and Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000).

Major Budget Items

A total budget of \$137,345,443 is included for projects identified in Appendix C. A list identifying each project is provided in the applicable activity/subactivity.

Project Name	District Tentative Budgeted Funding
Black Creek Water Resource Development Project	\$52,970,000
Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	\$13,000,000
Indian River Lagoon Projects Placeholder	\$10,408,832
Land Purchases and Support Services	\$7,750,000
Bayard Point Land Acquisition — Resiliency	\$7,750,000
Springs Funding Cost-share Placeholder — Non Project Specific	\$6,700,000
JEA US 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
JEA H2.0 Purification Demonstration Facility	\$2,500,000
City of Mount Dora Wastewater Treatment Facility #1 Improvements	\$2,250,000
Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	\$2,000,000
Agricultural Cost-share Program Placeholder	\$1,500,000
JEA Demand-Side Management Water Conservation Program	\$1,500,000
Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	\$1,275,000
Springs Septic Tank Cost-share Placeholder — Non Project Specific	\$1,162,500
C-10 Water Management Area Project	\$1,000,000
Green Infrastructure / Resiliency Project Placeholder	\$1,000,000
C-1 Canal Baseflow Nutrient Reduction Demonstration Project	\$995,000
Crane Creek M-1 Canal Flow Restoration	\$965,104
City of Ocala Lower Floridan Aquifer Conversion	\$750,000

IV. Program and Activity Allocations

City of Palm Coast London Waterway Expansion	\$678,375
St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	\$574,825
City of DeLand Reclaimed Water Main Extension — Phase 5	\$567,093
Lake Apopka Beauclair Canal Levee	\$450,000
Taylor Creek Reservoir Improvements	\$430,080
Coastal Wetland Restoration Program	\$400,000
Town of Callahan Force Main Extension to Fairgrounds	\$375,000
City of Bunnell Wastewater Treatment Facility Improvements	\$375,000
Lake Apopka North Shore Phase 5 Levee Improvements	\$350,000
Lake Apopka Marsh Flow-Way Improvements	\$340,000
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
Upper Ocklawaha River Basin Emeraldal Marsh Area 3 Reconnection	\$265,000
Brevard County Grand Canal Muck Removal Phase 4	\$241,332
Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	\$180,736
Coastal Oaks Preserve	\$58,625
Water Conservation Rebate Program	\$50,000
Abandoned Artesian Well Plugging	\$40,000
Halfmile Creek Tract	\$36,000
Fellsmere Water Management Area	\$6,000

Any major budget items for this program, not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits – \$11,599,696 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 Gizzard Shad Removal (\$875,000)
 - Lake George Rough Fish (\$725,000)
 - Abandoned Artesian Well Plugging (\$600,000)
 - Surveying Services (\$300,000)
 - Data Collection and Analysis Services (\$267,200)
 - Consultant Services (\$255,487)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)

IV. Program and Activity Allocations

- Upper St. Johns River Basin Rough Fish Removal (\$200,000)
- Computer Technology Services (\$158,485)
- Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
- Software Maintenance Services (\$86,467)
- Mapping Services and Aerial Photos (\$75,000)
- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000)
- Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
- Oracle Enterprise Content Management System Developer Upgrade (\$39,699)
- Scientific Research and Analysis (\$30,000)
- Temporary (Contingent) Labor Services (\$20,800)
- Real-Time Flood Forecasting Resiliency Model (\$8,000)
- 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 (\$57,085)
 - Computer Hardware Under \$5,000 (\$53,309)
 - Telephone and Communications (\$51,053)
 - In-State Training and Related Travel (\$40,125)
 - Cellular Telephones and Accessories (\$35,420)
 - Travel — District Business (\$28,770)
 - Repair and Maintenance of Equipment (\$27,154)
 - Training — No Travel (\$18,971)
 - Memberships, Professional Certifications, and Licenses (\$9,407)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,380)
 - Legal Advertising and Public Notices (\$6,335)
 - Recording and Court Costs (\$5,565)
 - Educational Reimbursements (\$5,498)
 - Office Support Supplies (\$5,404)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000)
 - Safety Supplies (\$4,125)
 - Books and Technical Materials (\$2,810)
 - Computer Software (\$2,382)
 - Out of State Travel / Training (\$1,356)
 - Uniforms (\$1,344)
 - Meeting Resources (\$1,234)
 - Rewards, Recognition, Prizes, and Awards (\$930)
 - Subscriptions (\$452)
 - Rental of Other Equipment (\$400)
 - Office Furniture / Equipment Under \$5,000 (\$221)
 - Printing and Reproduction Services (\$22)
- Operating Capital Outlay

IV. Program and Activity Allocations

- Computer Hardware Over \$5,000 (\$42,239)
- Office Furniture / Equipment Over \$5,000 (\$15,880)
- Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500)
- Cooperative Funding
 - Innovative Projects Placeholder (\$3,000,000)
 - JEA Ozone Wetland Pilot Study (\$2,000,000)
 - Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000)
 - Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000)
 - Water Quality Improvements Placeholder (\$1,000,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Lake Apopka Newton Park Dredging Project (\$200,000)

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 2023–24, 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

2.1 Land Acquisition

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 497,599	\$ 436,793	\$ 357,444	\$ 350,349	\$ 525,755	\$ 175,406	50.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	2,330	22,970	20,800	(2,170)	-9.4%
Operating Expenses	5,135	3,864	4,831	11,294	12,153	859	7.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	654,855	739,625	3,044,415	16,924,943	15,500,000	(1,424,943)	-8.4%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves – Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,157,589	\$ 1,180,282	\$ 3,409,020	\$ 17,309,556	\$16,058,708	\$(1,250,848)	-7.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
		\$ 1,573,933	\$ 6,734,775	\$ -	\$ -	\$ 7,750,000	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 525,755	\$ -	\$ 525,755
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	\$ 558,708	\$ 15,500,000	\$ 16,058,708

Trends and Changes

The activity’s FTEs over the three-year comparison period, from FY 2019–20 through FY 2021–22, were reduced from 5.15 in FY 2019–20 to 3.25 in FY 2021–22, a reduction of 36.9 percent. This explains the 28.2 percent reduction in expenditures under Salaries and Benefits during this period. A large increase is shown under Fixed Capital Outlay during the same comparison period due to Land Acquisition and Support Services (including Bayard Point Land Acquisition – Resiliency) (\$2,531,109), which is offset by a decrease in Crane Creek M-1 Canal Flow Restoration (\$201,350).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a large variation is indicated for Fixed Capital Outlay. The increase is due to increases in Land Acquisition and Support Services (including Bayard Point Land Acquisition – Resiliency) (\$13,446,141) and Tomoka River Riparian Habitat Protection Zone (\$434,387).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Land Acquisition in the FY 2023–24 Tentative Budget has a 7.2 percent, or \$1,250,848, decrease compared to the FY 2022–23 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 50.1 percent, or \$175,406.
- Contracted Services will decrease by 9.4 percent, or \$2,170, due to a projected decrease in Consultant Services (\$2,170).
- Operating Expenses will increase by 7.6 percent, or \$859, due to projected increases in Uniforms (\$215), Memberships, Professional Certifications, and Licenses (\$399), and In-State Training and Related Travel (\$450), which are offset by a decrease in Training — No Travel (\$205).
- Fixed Capital Outlay will decrease by 8.4 percent, or \$1,424,943 due to projected decreases in Land Purchases and Support Services (\$930,755) and Tomoka River Riparian Habitat Protection Zone (\$494,188).

Major Budget Items

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure category: Fixed Capital Outlay.

Project Name	District Tentative Budgeted Funding
Land Purchases and Support Services	\$7,750,000
Bayard Point Land Acquisition — Resiliency	\$7,750,000

Any major budget items for this activity, not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits (\$525,755)
- Contracted Services
 - Temporary (Contingent) Labor Services (\$20,800)
- Operating Expenses
 - Recording and Court Costs (\$4,000)
 - Legal Advertising and Public Notices (\$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)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.2 Water Source Development

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 487,764	\$ 521,489	\$ 810,795	\$ 866,595	\$ 1,091,622	\$ 225,027	26.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	54,500	47,250	577,451	603,874	778,125	174,251	28.9%
Operating Expenses	722	2,888	1,182	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	1,000,000	5,500	(994,500)	-99.5%
Fixed Capital Outlay	304	963,494	1,239,454	59,957,975	53,400,080	(6,557,895)	-10.9%
Interagency Expenditures (Cooperative Funding)	9,803,693	9,716,357	9,938,954	48,896,808	32,929,698	(15,967,110)	-32.7%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 10,346,983	\$ 11,251,478	\$ 12,567,836	\$111,328,252	\$ 88,208,025	\$ (23,120,227)	-20.8%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,308,327	\$ 53,422,107	\$ -	\$ 9,620,000	\$ 19,659,453	\$ 3,198,138	\$ 88,208,025

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,091,622	\$ -	\$ 1,091,622
Other Personal Services	-	-	-
Contracted Services	725,000	53,125	778,125
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	5,500	-	5,500
Fixed Capital Outlay	-	53,400,080	53,400,080
Interagency Expenditures (Cooperative Funding)	-	32,929,698	32,929,698
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,825,122	\$ 86,382,903	\$ 88,208,025

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.2.1 Water Resource Development Projects

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 377,402	\$ 427,280	\$ 649,298	\$ 758,226	\$ 879,317	\$ 121,091	16.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	49,500	47,250	23,200	53,125	178,125	125,000	235.3%
Operating Expenses	722	2,888	1,182	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	1,000,000	-	(1,000,000)	-100.0%
Fixed Capital Outlay	304	963,494	1,239,454	59,957,975	53,400,080	(6,557,895)	-10.9%
Interagency Expenditures (Cooperative Funding)	9,526,489	9,480,152	9,858,954	48,805,263	32,889,698	(15,915,565)	-32.6%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,954,417	\$ 10,921,064	\$ 11,772,088	\$110,577,589	\$ 87,350,220	\$ (23,227,369)	-21.0%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,490,522	\$ 53,402,107	\$ -	\$ 9,600,000	\$ 19,659,453	\$ 3,198,138	\$ 87,350,220

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 879,317	\$ -	\$ 879,317
Other Personal Services	-	-	-
Contracted Services	125,000	53,125	178,125
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	53,400,080	53,400,080
Interagency Expenditures (Cooperative Funding)	-	32,889,698	32,889,698
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,007,317	\$ 86,342,903	\$ 87,350,220

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 2019–20 through FY 2021–22, variations are shown for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits show an increase of 72 percent primarily due to filling districtwide vacancies, combined with annual turnover. The decrease in Contracted Services was due to a decrease in Mobile Irrigation Lab for Agricultural Cost-share Program (\$26,300) and the increase in Operating Expenses was due to an increase in Legal Advertising and Public Notices (\$726), which is offset by a decrease in Out of State Travel / Training (\$266). The major increase in expenditures during the comparison period for Fixed Capital Outlay was mainly due to the Black Creek Water Resource Development Project.

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.

Budget Variances

The subactivity budget for Water Resource Development Projects in the FY 2023–24 Tentative Budget has a 21 percent, or \$23,227,369, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted

IV. Program and Activity Allocations

to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 16 percent, or \$121,091.

- Contracted Services will increase by 235.3 percent, or \$125,000, due to projected increases in Data Collection and Analysis Services (\$25,000) and Consultant Services (\$100,000).
- Operating Capital Outlay will decrease by 100 percent, or \$1,000,000, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,000,000) as these funds, if not expended, will carry forward into FY 2023—24.
- Fixed Capital Outlay will decrease by 10.9 percent, or \$6,557,895, due no new funding for the Black Creek Water Resource Development Project (\$6,657,975), which is offset by an increase in Taylor Creek Reservoir Improvements (\$100,080).
- Interagency Expenditures will decrease by 32.6 percent, or \$15,915,565, as a result of reduced need in funding in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,153,605), as well as decreases in City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$3,894,558), City of Mascotte Lower Floridan Aquifer Wellfield — South Lake County Wellfield Project (\$3,735,872), City of Groveland South Lake County Lower Floridan Wellfield Project — Distributed (\$2,251,240), City of Vero Beach Canal to Irrigation Water Project (\$2,189,753), City of Ocala Lower Floridan Aquifer Conversion (\$1,705,700), City of Apopka West Reuse Storage Facility and Reclaimed Water System Extension (\$1,305,832), City of Minneola AWS Reclaimed Water Project (\$1,260,000), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$1,134,186), Town of Howey-in-the-Hills Lower Floridan Aquifer Project (\$1,104,112), City of Groveland Lower Floridan Aquifer Well for Reclaimed Water at Sunshine Road (\$1,104,112), Orange County Utilities Cypress Lake Wellfield — Oak Meadows Alternative Water Supply Delivery Enhancements (\$734,786), City of Sanford Brackish Reverse Osmosis Water Treatment Plant Pilot (\$722,050), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$653,375), City of Winter Springs Tuskawilla Crossing Reclaimed Water Main (\$552,056), Town of Interlachen Water Supply System Replacement — Phase 4 (\$523,600), JEA Demand-Side Management Water Conservation Program (\$500,000), City of Palatka Water Main Improvements — Madison Street (\$500,000), Florida Power and Light Company Okeechobee Clean Energy Center — Upper Floridan Aquifer to Avon Park Permeable Zone Conversion (\$479,974), Sunshine Water Services Oranges Lower Floridan Well (\$433,000), Yu An Farms Irrigation Conversion and Precision Fertilizer (\$285,857), Southlake Utilities Alternative Water Source for Irrigation (\$277,534), Sun Ag LLC/Fellsmere Joint Venture LLC — Irrigation Retrofit/Valve Control/Soil Moisture Sensors (\$250,000), Hammond Groves, Inc. — Irrigation Retrofit with Fertigation and Soil Moisture Sensors (\$250,000), Total Ag Care Irrigation Conversion on Strawberries and Pump Automation (\$250,000), Sun Ag Surface Water Pump/Automation (\$248,210), IMG Citrus/Kanjuku Grove Irrigation Retrofit with Pump Automation (\$223,156),

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DeLee Produce Precision Fertilizer Equipment (\$214,405), Banack Family Limited Partnership — Irrigation Retrofit, Pump Automation and Soil Moisture Sensors (\$204,658), Smith and Johns, Inc. Irrigation Drain Tile (\$172,728), Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$141,160), Jeff Parker Farms Convert to Irrigation Drain Tile (\$137,011), IMG Citrus Irrigation Retrofit and Pump Automation (\$122,175), Wild Goose Farms LLC — Irrigation Retrofit and Automation/Weather Stations/Soil Moisture Probes/Fertigation (\$118,918), Town of Oak Hill 200 LLC Rosala West Water Conservation (\$94,600), Tater Farms Precision Agriculture (\$92,166), Clay County Utility Authority Saratoga Springs Reclaimed Water Storage and Pumping Station (\$90,573), Marion County U.S. 441 Sewer Force Main (\$89,830), L and M Farms of North Florida LLC Pipe Drops and Precision Fertilizer (\$88,160), City of Groveland Crystal Lake Reclaimed Water Systems Improvements (\$87,500), Island Grove Irrigation Retrofit (\$70,712), Estes Citrus Uttam Grove Pump Automation (\$62,935), Roy Brown Irrigation Retrofit (\$62,626), May and Whitaker BB Irrigation Retrofit with Soil Moisture Sensors and Weather Station (\$56,017), Taylor Creek Reservoir Improvements (\$47,531), City of Casselberry South Water Treatment Plant Well Number 1 Modification (\$45,993), John M. Seay Farms Inc. Precision Land Leveling and Nurse Tank (\$40,069), Hagstrom Floral — Irrigation Retrofit (\$39,039), Clay County Utility Authority Wastewater Treatability Study (\$37,560), MacKay Farm Citrus Cover Crop (\$36,150), C.P. and Wesley Smith Precision Fertilizer Application Equipment (\$35,700), Diamond D Cattle Compost Spreader (\$34,583), Cherrylake Variable Frequency Drive Controls Installation (\$30,677), Total Ag Care, LLC — Precision Fertilizer Applicator and Nurse Tank (\$30,654), Gainesville Regional Utilities Low-Income Water Efficient Toilet Exchange Program (\$30,000), Alpha Fern Company Irrigation Retrofit and Pump Controllers (\$28,867), Picolata Produce Precision Fertilizer Equipment (\$26,495), Hooper’s Landscape Nursery Pump Automation and Irrigation Retrofit (\$18,488), Jeff Parker Farms Precision Fertilizer Applicator (\$12,638), Faryna Grove Care and Harvesting Liquid Fertilizer Application Equipment (\$12,075), Seminole County Toilet Rebate Program Phase 2 (\$10,000), Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations (\$8,881), Lennon Grove Service Irrigation Retrofit (\$6,855), Picolata Produce Farms Portable Weather Stations/Soil Moisture Probes (\$5,548), Far Reach Ranch Pump Automation and Fertigation (\$242), Orlando Utilities Commission High Efficiency Toilet and Irrigation Controller Rebates (\$36), and Orange Bend Harvesting, Inc. Irrigation Retrofit (\$17), which are offset by increases in Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$24,888), Water Conservation Rebate Program (\$50,000), JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$189,378), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$851,689), JEA Ozone Wetland Pilot Study (\$1,000,000), Agricultural Cost-share Program Placeholder (\$1,135,320), Districtwide Cost-share Placeholder — Non Project Specific (\$2,500,000), JEA H2.0 Purification Demonstration Facility (\$2,500,000), and

IV. Program and Activity Allocations

Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000).

Major Budget Items

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay and Interagency Expenditures.

Project Name	District Tentative Budgeted Funding
Black Creek Water Resource Development Project	\$52,970,000
Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	\$13,000,000
JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main	\$5,448,138
JEA H2.0 Purification Demonstration Facility	\$2,500,000
Districtwide Cost-share Placeholder — Non Project Specific	\$2,500,000
Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	\$2,000,000
JEA Demand-Side Management Water Conservation Program	\$1,500,000
Agricultural Cost-share Program Placeholder	\$1,500,000
City of Ocala Lower Floridan Aquifer Conversion	\$750,000
St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	\$574,825
City of DeLand Reclaimed Water Main Extension — Phase 5	\$567,093
Taylor Creek Reservoir Improvements	\$430,080
Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific	\$318,906
Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	\$180,736
Water Conservation Rebate Program	\$50,000

Any major budget items for this activity, not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits (\$879,317)
- Contracted Services
 - Consultant Services (\$100,000)
 - Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
 - Data Collection and Analysis Services (\$25,000)
- Operating Expenses
 - Legal Advertising and Public Notices (\$3,000)
- Cooperative Funding
 - JEA Ozone Wetland Pilot Study (\$2,000,000)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

2.2.2 Water Supply Development Assistance

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	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 (AAWP).

Expenditures and Budget

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.2.3 Other Water Source Development Activities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 110,362	\$ 94,209	\$ 161,497	\$ 108,369	\$ 212,305	\$ 103,936	95.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	5,000	-	554,251	550,749	600,000	49,251	8.9%
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	5,500	5,500	100.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	277,204	236,205	80,000	91,545	40,000	(51,545)	-56.3%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 392,566	\$ 330,414	\$ 795,748	\$ 750,663	\$ 857,805	\$ 107,142	14.3%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 817,805	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 857,805

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 212,305	\$ -	\$ 212,305
Other Personal Services	-	-	-
Contracted Services	600,000	-	600,000
Operating Expenses	-	-	-
Operating Capital Outlay	5,500	-	5,500
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	40,000	40,000
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 817,805	\$ 40,000	\$ 857,805

Trends and Changes

Over the three-year comparison period, from FY 2019–20 through FY 2021–22, the expenditures within the subactivity under Salaries and Benefits increased 46.3 percent due to filling districtwide vacancies, combined with annual turnover.

During the same comparison period, 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 by the Governing Board, however, the local government cost-share program has continued. These changes explain the variations during the three-

IV. Program and Activity Allocations

year comparison period and the actual audited expenditures in FY 2021–22 and the FY 2022–23 Amended Budget under Contracted Services and Interagency Expenditures.

Budget Variances

The subactivity budget for Other Water Source Development Activities in the FY 2023–24 Tentative Budget has a 14.3 percent, or \$107,142, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 95.9 percent, or \$103,936.
- Contracted Services will increase by 8.9 percent, or \$49,251, due to a projected increase in Abandoned Artesian Well Plugging (\$49,251).
- Operating Capital Outlay will increase by 100 percent, or \$5,500, due to a projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).
- Interagency Expenditures will decrease by 56.3 percent, or \$51,545, due to projected decreases in Wekiva Falls Flow Restriction Project (\$31,545) and Abandoned Artesian Well Plugging (\$20,000).

Major Budget Items

The following table represents the projects having water quality or water supply benefit within this subactivity and includes budget from the following expenditure category: Interagency Expenditures.

Project Name	District Tentative Budgeted Funding
Abandoned Artesian Well Plugging	\$40,000

Any major budget items for this subactivity, not allocated to projects on Appendix C, include the following:

- Salaries and Benefits (\$212,305)
- Contracted Services
 - Abandoned Artesian Well Plugging (\$600,000)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500)

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.

Expenditures and Budget

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.3 Surface Water Projects

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 7,610,259	\$ 7,594,332	\$ 6,537,274	\$ 8,509,977	\$ 9,113,054	\$ 603,077	7.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	994,167	1,785,769	2,879,246	2,806,908	3,012,226	205,318	7.3%
Operating Expenses	65,735	58,443	79,279	557,284	112,362	(444,922)	-79.8%
Operating Capital Outlay	-	-	-	55,882	-	(55,882)	-100.0%
Fixed Capital Outlay	7,894,266	5,163,032	2,073,931	20,943,134	3,470,729	(17,472,405)	-83.4%
Interagency Expenditures (Cooperative Funding)	22,439,069	19,095,424	25,837,402	50,269,814	41,344,936	(8,924,878)	-17.8%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 39,003,496	\$ 33,697,000	\$ 37,407,132	\$ 83,142,999	\$ 57,053,307	\$ (26,089,692)	-31.4%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 19,188,297	\$ 6,792,031	\$ -	\$ -	\$ 31,072,979	\$ -	\$ 57,053,307

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,113,054	\$ -	\$ 9,113,054
Other Personal Services	-	-	-
Contracted Services	840,226	2,172,000	3,012,226
Operating Expenses	112,362	-	112,362
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	3,470,729	3,470,729
Interagency Expenditures (Cooperative Funding)	-	41,344,936	41,344,936
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,065,642	\$ 46,987,665	\$ 57,053,307

Trends and Changes

The District outlined several projects and objectives for this activity within its FY 2023–2027 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.

This activity has provided a significant amount of cost-share funding in the past to support local water quality improvement or environmental restoration projects.

IV. Program and Activity Allocations

Beginning in FY 2021–22, the District reduced its cost-share match from 33 percent to 25 percent.

Variations are shown under Contracted Services, Fixed Capital Outlay, and Interagency Expenditures for the three-year comparison period, from FY 2019–20 through FY 2021–22. The large increase under Contracted Services was primarily due to increases in Bathymetry Update in the Indian River Lagoon (\$562,500) and First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$975,000). The activity's Fixed Capital Outlay expenditures decreased during the same three-year comparison period, due to decreases in expenditures for two major construction projects, including Lake Apopka North Shore Infrastructure Improvements (\$2,077,463) and FWMA (\$2,076,189).

During the same three-year comparison period, from FY 2019–20 through FY 2021–22, expenditures within the program under Interagency Expenditures experienced a 5.8 percent increase compared to the total budget for FY 2021–22. 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 audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, increases were seen under Salaries and Benefits, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2022–23 Amended Budget were \$8,509,977 compared to the actual audited expenditures in FY 2021–22 of \$6,537,274 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. The substantial increase of \$478,005 in Operating Expenses was mainly due to an increase in Harmful Algae Bloom Response (\$410,000). The 100 percent increase in Operating Capital Outlay is due to a need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$55,882).

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 2023–24 Tentative Budget has a 31.6 percent, or \$26,338,737, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which

IV. Program and Activity Allocations

are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 7.1 percent, or \$603,077.

- Contracted Services will increase by 7.3 percent, or \$205,318, due to projected increases in Vegetation Management and Planting Services (\$990), Data Collection and Analysis Services (\$40,200), Upper St. Johns River Basin Rough Fish Removal (\$200,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000), Surveying Services (\$300,000), and Lake George Rough Fish (\$300,000), which are offset by decreases in Consultant Services (\$319,867), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000), Lake Jesup In-lake Phosphorus Reduction (\$130,000), Emeralda Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$110,000), Scientific Research and Analysis (\$29,000), Real-Time Flood Forecasting Resiliency Model (\$18,505), and Training Services (\$3,500).
- Operating Expenses will decrease by 79.8 percent, or \$444,922, due to projected decreases in Harmful Algae Bloom Response (\$410,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$43,592), Uniforms (\$650), and Rental of Training / Meeting Facilities (\$500), which are offset by increases in In-State Training and Related Travel (\$184), Subscriptions (\$450), Meeting Resources (\$500), Repair and Maintenance of Equipment (\$525), Travel — District Business (\$541), Rewards, Recognition, Prizes, and Awards (\$600), Training — No Travel (\$702), Memberships, Professional Certifications, and Licenses (\$893), Office Support Supplies (\$1,200), Safety Supplies (\$2,025), and Field, Facility, and Fleet — Tools Under \$5,000 (\$2,200).
- Operating Capital Outlay will decrease by 100 percent, or \$55,882, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$55,882).
- Fixed Capital Outlay will decrease by 83.4 percent, or \$17,472,405, due to no new funding for the Crane Creek M-1 Canal Flow Restoration (\$19,127,838) Project, as well as decreases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$254,015), Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$125,000), and Halfmile Creek Tract (\$6,000), which are offset by increases in Coastal Oaks Preserve (\$23,940), Lake Apopka Marsh Flow-Way Improvements (\$81,790), Lake Apopka North Shore Phase 5 Levee Improvements (\$258,832), Upper Ocklawaha River Basin Emeralda Marsh Area 3 Reconnection (\$261,000), Lake Apopka Beauclair Canal Levee (\$415,000), and C-10 Water Management Area Project (\$999,886).
- Interagency Expenditures will decrease by 17.8 percent, or \$8,924,878, due to projected decreases in South Florida Water Management District Indian River Lagoon Cost-share (\$5,665,266), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$3,954,051), Lake Apopka Innovative Total Phosphorus Removal (\$3,701,443), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$2,853,918), Titusville Causeway Multitrophic Restoration and Living Shoreline — Resiliency (\$1,972,472), City of Rockledge Flow Equalization Basin Project (\$1,736,857), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 2 (\$1,721,784), Equity Lifestyles Properties Oak Bend / I-75 Water Quality Improvement Project

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(\$1,666,379), Town of Oak Hill Indian Harbor Estates Sewer Retrofit (\$1,609,671), City of Vero Beach Stormwater Treatment Plant (\$1,500,000), Equity Lifestyles Properties Spanish Oaks Water Quality Improvement Project (\$1,457,534), City of Jacksonville McCoys Creek Improvements (\$1,293,313), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$1,250,000), Indian River County — North Sebastian Septic-to-Sewer Project Phase 2 (\$1,177,777), City of Longwood East Longwood Septic-to-Sewer Phase II (\$984,086), Seminole County Little Wekiva River Restoration Project (\$872,668), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$671,000), Putnam County Port Buena Vista Sewer Plant Conversion (\$500,000), City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3 (\$500,000), Putnam County Elsie and Horse Landing Road Septic-to-Sewer Phase III (REDI 21-22) (\$443,381), City of Satellite Beach Lori Laine Trunk Line Improvement Project (\$435,333), City of Palatka Permeable Paving Improvements — Rural Economic Development Initiative / Innovative Program (\$399,054), Clay County Utility Authority — Doctors Lake Septic Tanks to Centralized Sewer Conversion (\$391,502), Brevard County South Central Zone C Septic-to-Sewer (\$260,582), City of Titusville Osprey Water Reclamation Nutrient Removal Upgrade (\$240,900), City of Green Cove Springs Harbor Road Water Reclamation Facility Phase 2 (\$199,296), Volusia County Ariel Canal Water Quality Improvement (\$191,495), Riverside Conservancy Living Shoreline Initiative — Resiliency (\$190,440), Brevard County Oak Point Mobile Home Park Sanitary Sewage System (\$186,358), Town of Orange Park Septic Conversion (\$180,732), Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Jesup (\$169,128), South Oslo Riverfront Conservation Area Restoration — Resiliency (\$150,000), Town of Ponce Inlet Septic-to-Sewer (\$143,095), Marion County Southeast 64th Avenue Road Drainage Retention Area (\$100,810), Lake Apopka Newton Park Dredging Project (\$100,000), Marion County CP 59 Country Gardens Stormwater Remediation (\$84,718), Gainesville Regional Utilities Targeted Septic-to-Sewer (\$83,298), Marion County 4-H Farm Septic-to-Sewer Conversion (\$65,000), Ocean Research and Conservation Association Satellite Algae Bloom and Nutrient Source Tracking (\$61,694), Corinthian Villas Homeowners Association Sewer Project (\$58,206), Marion County Don Garlits Museum Septic-to-Sewer Conversion (\$56,250), Brevard County Pioneer Road Denitrification (\$55,000), Brevard County Flamingo Drive Denitrification (\$54,732), Brevard Zoo Clam Restoration (\$51,201), Volusia County School Board McInnis Elementary School Sewer Improvements (\$41,675), City of Cocoa Beach Convair Cove Low Impact Development (LID) and Living Shoreline (\$22,426), City of Apopka Individual Distributed Wastewater Treatment Systems Conversion Project (\$16,238), City of St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall Improvements (\$15,230), and City of Debary Woodbound Lake to Lake Charles Outfall Improvements (\$10,243), which are offset by increases in Green Infrastructure / Resiliency Project Placeholder (\$158,644), Brevard County Grand Canal Muck Removal Phase 4 (\$160,888), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$218,750), Town of Callahan Force Main Extension to Fairgrounds

IV. Program and Activity Allocations

(\$250,000), City of Bunnell Wastewater Treatment Facility Improvements (\$250,000), Coastal Wetland Restoration Program (\$400,000), City of Palm Coast London Waterway Expansion (\$452,250), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Water Quality Improvements Placeholder (\$1,000,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,500,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$1,692,250), Districtwide Cost-share Placeholder — Non Project Specific (\$2,070,000), Innovative Projects Placeholder (\$3,000,000), Lake Apopka Restoration Placeholder (\$5,000,001), and Indian River Lagoon Projects Placeholder (\$10,236,075).

Major Budget Items

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay and Interagency Expenditures.

Project Name	District Tentative Budgeted Funding
Indian River Lagoon Projects Placeholder	\$10,408,832
Springs Funding Cost-share Placeholder — Non Project Specific	\$6,700,000
Lake Apopka Restoration Placeholder	\$5,020,522
Districtwide Cost-share Placeholder — Non Project Specific	\$2,500,000
City of Mount Dora Wastewater Treatment Facility #1 Improvements	\$2,250,000
Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	\$1,275,000
Springs Septic Tank Cost-share Placeholder — Non Project Specific	\$1,162,500
C-10 Water Management Area Project	\$1,000,000
Green Infrastructure / Resiliency Project Placeholder	\$1,000,000
C-1 Canal Baseflow Nutrient Reduction Demonstration Project	\$995,000
Crane Creek M-1 Canal Flow Restoration	\$965,104
City of Palm Coast London Waterway Expansion	\$678,375
Lake Apopka Beauclair Canal Levee	\$450,000
Coastal Wetland Restoration Program	\$400,000
City of Bunnell Wastewater Treatment Facility Improvements	\$375,000
Town of Callahan Force Main Extension to Fairgrounds	\$375,000
Lake Apopka North Shore Phase 5 Levee Improvements	\$350,000
Lake Apopka Marsh Flow-Way Improvements	\$340,000
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
Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection	\$265,000
Brevard County Grand Canal Muck Removal Phase 4	\$241,332

IV. Program and Activity Allocations

Project Name	District Tentative Budgeted Funding
Coastal Oaks Preserve	\$58,625
Halfmile Creek Tract	\$36,000
Fellsmere Water Management Area	\$6,000

Any major budget items for this activity, not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits (\$9,113,054)
- Contracted Services
 - Lake Apopka Gizzard Shad Removal (\$875,000)
 - Lake George Rough Fish (\$725,000)
 - Surveying Services (\$300,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)
 - Data Collection and Analysis Services (\$242,200)
 - Upper St. Johns River Basin Rough Fish Removal (\$200,000)
 - Consultant Services (\$124,026)
 - Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
 - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000)
 - Mapping Services and Aerial Photos (\$75,000)
 - Scientific Research and Analysis (\$30,000)
 - Vegetation Management and Planting Services (\$8,000)
 - Real-Time Flood Forecasting Resiliency Model (\$8,000)
- Operating Expenses
 - In-State Training and Related Travel (\$36,815)
 - Travel — District Business (\$26,100)
 - Training — No Travel (\$13,258)
 - Memberships, Professional Certifications, and Licenses (\$8,734)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,180)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000)
 - Office Support Supplies (\$4,350)
 - Safety Supplies (\$4,125)
 - Repair and Maintenance of Equipment (\$2,000)
 - Books and Technical Materials (\$2,000)
 - Meeting Resources (\$1,200)
 - Uniforms (\$1,050)
 - Rewards, Recognition, Prizes, and Awards (\$600)
 - Subscriptions (\$450)
 - Rental of Other Equipment (\$400)
 - Office Furniture / Equipment Under \$5,000 (\$100)
- Interagency Expenditures
 - Innovative Projects Placeholder (\$3,000,000)

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- Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000)
- Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000)
- Water Quality Improvements Placeholder (\$1,000,000)
- Indian River Lagoon Interagency Agreement (\$500,000)
- Lake Apopka Newton Park Dredging Project (\$200,000)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.4 Other Cooperative Projects

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	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.

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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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.5 Facilities Construction and Major Renovations

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	617,922	2,911,378	4,108,758	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 617,922	\$ 2,911,378	\$ 4,108,758	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	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. Expenditures for pre-

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construction activities related to the District-owned service center were reflected in FY 2018–19 (\$56,395) and FY 2019–20 (\$617,922). Construction began in FY 2020–21, with any unspent funds carried over into FY 2021–22. The District completed the service center prior to September 2022.

Budget Variances

The activity budget for Facilities Construction and Major Renovations in the FY 2023–24 Tentative Budget has no change compared to the FY 2022–23 Amended Budget.

Major Budget Items

There are no major budget items budgeted for this activity in FY 2023–24.

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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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

2.6 Other Acquisition and Restoration Activities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 229,844	\$ 204,433	\$ 201,314	\$ 237,637	\$ 251,759	\$ 14,122	5.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,595	44,748	64,199	16,163	12,133	(4,030)	-24.9%
Operating Expenses	155,188	158,524	142,796	163,106	163,899	793	0.5%
Operating Capital Outlay	18,302	1,943	40	23,712	21,755	(1,957)	-8.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 406,929	\$ 409,648	\$ 408,349	\$ 440,618	\$ 449,546	\$ 8,928	2.0%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
		\$ 449,546	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 251,759	\$ -	\$ 251,759
Other Personal Services	-	-	-
Contracted Services	12,133	-	12,133
Operating Expenses	163,899	-	163,899
Operating Capital Outlay	21,755	-	21,755
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 449,546	\$ -	\$ 449,546

Trends and Changes

There were two major budget categories in this activity that experienced noticeable expenditure fluctuations during the three-year comparison period, from FY 2019–20 through FY 2021–22, including 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 to this activity. For example,

IV. Program and Activity Allocations

a substantial increase in expenditures during the comparison period in Contracted Services was due to 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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget. In comparison, a 99.8 percent, or \$18,262, reduction under Operating Capital Outlay was due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

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 2023–24 Tentative Budget has a 2 percent, or \$8,928, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 5.9 percent, or \$14,122.
- Contracted Services will decrease by 24.9 percent, or \$4,030, due to projected decreases in Consultant Services (\$1,663), Legal Services / Attorney's Fees (\$1,452), Computer Technology Services (\$913), and Court Reporter and Transcription Services (\$2).
- Operating Expenses will increase by 0.5 percent, or \$793, due to projected increases in Meeting Resources (\$1), Training — No Travel (\$2), Books and Technical Materials (\$28), Repair and Maintenance of Equipment (\$133), In-State Training and Related Travel (\$151), Educational Reimbursements (\$278), Cellular Telephones and Accessories (\$695), Telephone and Communications (\$1,001), and Insurance and Bonds (\$3,722), which are offset by decreases in Computer Hardware Under \$5,000 (\$5,211), Memberships, Professional Certifications, and Licenses (\$4), Recording and Court Costs (\$2), and Legal Advertising and Public Notices (\$1).
- Operating Capital Outlay will decrease by 8.3 percent, or \$1,957, due to a projected decrease in Computer Hardware Over \$5,000 (\$17,837), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$15,880).

Major Budget Items

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

- Salaries and Benefits (\$251,759)
- Contracted Services
 - Consultant Services (\$7,642)

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- Legal Services / Attorney's Fees (\$2,459)
- Court Reporter and Transcription Services (\$1,397)
- Computer Technology Services (\$635)
- Operating Expenses
 - Insurance and Bonds (\$57,085)
 - Telephone and Communications (\$51,053)
 - Cellular Telephones and Accessories (\$35,420)
 - Repair and Maintenance of Equipment (\$6,908)
 - Educational Reimbursements (\$5,498)
 - Computer Hardware Under \$5,000 (\$3,970)
 - Recording and Court Costs (\$1,565)
 - Books and Technical Materials (\$810)
 - In-State Training and Related Travel (\$463)
 - Legal Advertising and Public Notices (\$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 (\$15,880)
 - Computer Hardware Over \$5,000 (\$5,875)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

2.7 Technology and Information Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 492,066	\$ 510,768	\$ 458,438	\$ 549,997	\$ 617,506	\$ 67,509	12.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	195,443	218,430	200,040	256,433	307,835	51,402	20.0%
Operating Expenses	50,672	150,462	70,070	74,172	79,338	5,166	7.0%
Operating Capital Outlay	46,555	29,723	8,347	26,941	36,364	9,423	35.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 784,736	\$ 909,383	\$ 736,895	\$ 907,543	\$ 1,041,043	\$ 133,500	14.7%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,034,685	\$ -	\$ -	\$ 5,945	\$ -	\$ 413	\$ 1,041,043

OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 617,506	\$ -	\$ 617,506
Other Personal Services	-	-	-
Contracted Services	261,778	46,057	307,835
Operating Expenses	79,338	-	79,338
Operating Capital Outlay	36,364	-	36,364
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 994,986	\$ 46,057	\$ 1,041,043

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 2023–24 Tentative Budget has a 14.7 percent, or \$133,500, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 12.3 percent, or \$67,509.
- Contracted Services will increase by 20 percent, or \$51,402, due to projected increases in Consultant Services (\$464), Software Maintenance Services (\$1,395), Computer Technology Services (\$9,844), and Oracle Enterprise Content Management System Developer Upgrade (\$39,699).
- Operating Expenses will increase by 7 percent, or \$5,166, due to projected increases in Office Support Supplies (\$9), Rewards, Recognition, Prizes, and Awards (\$41), Office Furniture / Equipment Under \$5,000 (\$43), Uniforms (\$79), Out of State Travel / Training (\$923), and Computer Hardware Under \$5,000 (\$12,105), which are offset by decreases in Repair and Maintenance of Equipment (\$4,857), Computer Software (\$2,304), Travel — District Business (\$747), In-State Training and Related Travel (\$115), and Training — No Travel (\$11).
- Operating Capital Outlay will increase by 35 percent, or \$9,423, due to a projected increase in Computer Hardware Over \$5,000 (\$9,423).

Major Budget Items

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

- Salaries and Benefits (\$617,506)
- Contracted Services
 - Computer Technology Services (\$157,850)
 - Software Maintenance Services (\$86,467)
 - Oracle Enterprise Content Management System Developer Upgrade (\$39,699)
 - Consultant Services (\$23,819)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$49,339)
 - Repair and Maintenance of Equipment (\$18,246)
 - Training — No Travel (\$4,466)
 - Computer Software (\$2,382)
 - Travel — District Business (\$1,588)
 - Out of State Travel / Training (\$1,356)
 - In-State Training and Related Travel (\$1,247)
 - Office Support Supplies (\$476)
 - Rewards, Recognition, Prizes, and Awards (\$80)
 - Uniforms (\$79)
 - Office Furniture / Equipment Under \$5,000 (\$79)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$36,364)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.0 Operation and Maintenance of Lands and Works

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 7,205,619	\$ 7,390,210	\$ 7,408,356	\$ 9,133,216	\$ 9,650,131	\$ 516,915	5.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,129,157	4,356,032	3,813,704	4,940,595	5,729,470	788,875	16.0%
Operating Expenses	5,538,752	5,523,393	5,041,245	6,132,693	7,786,391	1,653,698	27.0%
Operating Capital Outlay	1,220,504	908,173	1,806,968	1,757,539	1,317,717	(439,822)	-25.0%
Fixed Capital Outlay	2,660,154	4,091,844	8,249,674	8,138,875	8,521,420	382,545	4.7%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	51,331	150,848	160,000	9,152	6.1%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 20,754,186	\$ 22,269,652	\$ 26,371,278	\$ 30,253,766	\$ 33,165,129	\$ 2,911,363	9.6%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,650,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,650,131
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,201,913	1,288,021	-	6,487	2,232,599	450	5,729,470
Operating Expenses	5,586,391	-	-	-	2,200,000	-	7,786,391
Operating Capital Outlay	1,092,717	225,000	-	-	-	-	1,317,717
Fixed Capital Outlay	7,362,531	54,000	-	-	1,104,889	-	8,521,420
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	160,000	-	-	-	-	-	160,000
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 25,053,683	\$ 1,567,021	\$ -	\$ 6,487	\$ 5,537,488	\$ 450	\$ 33,165,129

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	98.91	\$ 6,702,811	\$ 9,650,131	\$ -	\$ 9,650,131
Other Personal Services	-	-	-	-	-
Contracted Services	4.33	180,000	3,346,616	2,382,854	5,729,470
Operating Expenses			5,586,391	2,200,000	7,786,391
Operating Capital Outlay			1,317,717	-	1,317,717
Fixed Capital Outlay			-	8,521,420	8,521,420
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			160,000	-	160,000
Reserves — Emergency Response			-	-	-
TOTAL			\$ 20,060,855	\$ 13,104,274	\$ 33,165,129

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	99.61	99.40	99.36	100.96	98.91	(2.05)	-2.0%
Contingent Worker	4.33	4.33	4.33	4.33	4.33	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.44	0.47	0.51	0.04	8.5%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	104.38	104.17	104.13	105.76	103.75	(2.01)	-1.9%

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 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

FY 2022–23 Amended Budget		105.76	\$30,004,721		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
				Issue Narrative	
Salaries and Benefits			2.05	279,111	
1	Internal Redirections	188,565	2.05		Redirection of FTEs primarily to program 2.0
2	Group Insurance	90,546			Anticipated rate reduction in group insurance
Other Personal Services				-	
Contracted Services				270,341	
1	Vegetation Management and Planting Services	86,239			Adjustment made based on historical spend and projected needs
2	Longleaf Pine Preserve	45,000			Adjustment based on project schedule
3	Security Services	43,874			Adjustment made based on historical spend and projected needs
4	Lock tending Services	28,992			Adjustment made based on historical spend and projected needs
5	Coastal Oaks Preserve	23,940			Adjustment based on project schedule
6	Lake Jesup Conservation Area	12,000			Adjustment based on project schedule
7	Kemcho Restoration Project	11,540			Planned project completion in FY 2022–23
8	Freight, Moving, and Storage	10,690			Adjustment made based on historical spend and projected needs
9	Fence Services	4,441			Adjustment made based on historical spend and projected needs
10	Environmental Management	2,000			Adjustment made based on projected needs
11	Legal Services / Attorney's Fees	1,015			Allocated across programs based upon need; total budget decreased by \$14,070
12	Data Collection and Analysis Services	610			Adjustment made based on projected needs
Operating Expenses				115,173	
1	Rental of Charter Aircraft and Pilot for Land Management Activities	81,561			Adjusted based on annual work plan needs
2	Repair and Maintenance of Equipment	11,071			Allocated across programs based upon need; overall budget increased by \$14,618
3	Memberships, Professional Certifications, and Licenses	7,829			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Rental of Other Equipment	5,000			Adjusted based on annual work plan needs
5	Computer Software	2,558			Allocated across programs based upon need; overall budget decreased by \$19,591
6	Field, Facility, and Fleet — Tools Under \$5,000	2,137			Adjustment made based on historical spend and projected needs
7	Safety Supplies	1,500			Adjustment made based on historical spend and projected needs
8	Training — No Travel	1,288			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Moving Expenses	1,100			Allocated across programs based upon need; total budget remains the same
10	Printing and Reproduction Services	926			Allocated across programs based upon need; overall budget decreased by \$508
11	Meeting Resources	147			Cross-charging variance. Overall budget increased by \$1,401
12	Legal Advertising and Public Notices	54			Allocated across programs based on need; overall budget increased by \$9,511
13	Rewards, Recognition, Prizes, and Awards	2			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				443,223	
1	Motor Vehicles	361,599			Adjusted based on annual work plan needs
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	71,973			Adjusted based on annual work plan needs
3	Computer Hardware Over \$5,000	9,651			Allocated across programs; overall budget decreased by \$84,932

IV. Program and Activity Allocations

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Fixed Capital Outlay					5,978,032
1	S-157 Rehabilitation	4,116,083			Adjusted based on annual work plan needs
2	Lake Apopka Unit 2 Pump Station Rehabilitation	388,402			Planned project completion in FY 2022–23
3	L-77W Levee Regrading	246,405			Planned project completion in FY 2022–23
4	Sawgrass Lake Pump Station — South Rehabilitation	200,000			Planned project completion in FY 2022–23
5	Regrade the Marsh Flow-Way Levee / Access Roads	175,000			Planned project completion in FY 2022–23
6	Infrastructure Rehabilitation and Improvements	158,758			Adjusted based on annual work plan needs
7	Airboat Crossing Rehabilitation	117,776			Adjusted based on annual work plan needs
8	Infrastructure Improvements	112,249			Adjusted based on annual work plan needs
9	Moss Bluff Manatee Barriers	100,000			Planned project completion in FY 2022–23
10	Remove Dilapidated Structures on District Properties	72,130			Planned project completion in FY 2022–23
11	Lake Apopka Refurbish Unit 1 Pump Station	68,195			Planned project completion in FY 2022–23
12	Walkways / Platforms in Support of Data Collection	62,760			Adjusted based on annual work plan needs
13	Lake Apopka Clay Island Weir Removal	57,870			Planned project completion in FY 2022–23
14	Regrade / Stabilize L-73 Section 2 Levee	50,000			Planned project completion in FY 2022–23
15	Refurbish the Lake Washington Airboat Cross-over and Infrastructure	34,212			Planned project completion in FY 2022–23
16	Buildings	14,995			Adjusted based on annual work plan needs
17	Lease Right of Use	3,197			GASB 87 compliance
Interagency Expenditures (Cooperative Funding)					-
Reserves					-
Debt					9,152
1	Debt Service - Long Term Lease	9,152			GASB 87 compliance
TOTAL REDUCTIONS			2.05	7,095,032	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.04	796,026	
1	Intern	4,427	0.04		Adjustment from \$12 per hour to \$15 per hour, slight increase in hours
2	Program 3.0 Adjustments	378,420			Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
3	Salaries and Benefits Potential Merit	341,383			Governor's Framework for Freedom Budget potential merit pay adjustment based on documented performance
4	Florida Retirement System	71,796			Legislative rate adjustment
Other Personal Services				-	
Contracted Services				1,059,216	
1	Court Reporter and Transcription Services	148			Allocated across programs based upon need; total budget remains the same
2	Software Maintenance Services	732			Allocated across programs based upon need; overall budget decreased by \$1,916
3	Consultant Services	2,061			Allocated across programs based on need; overall budget decreased by \$273,538
4	Mapping Services and Aerial Photos	4,600			Fiscal year work plan fluctuates based upon mapping schedule
5	Computer Technology Services	8,357			Allocated across programs based upon need; overall budget increased by \$42,426
6	Oracle Enterprise Content Management System Developer Upgrade	43,318			Non-recurring upgrade to internal invoice routing system
7	Invasive Plant Control Placeholder	1,000,000			New state funding. Will be allocated based upon needs.
Operating Expenses				1,768,871	
1	Books and Technical Materials	120			Allocated across programs based upon need; overall budget increased by \$1,035
2	Recording and Court Costs	166			Allocated across program based upon need; overall budget increased by \$5,000
3	Educational Reimbursements	265			Allocated across programs based upon need; total budget remains the same
4	Cellular Telephones and Accessories	436			Allocated across programs based upon need; total budget remains the same
5	Telephone and Communications	627			Allocated across programs based upon need; total budget remains the same
6	Travel — District Business	794			Allocated across programs based upon need; overall budget increased by \$6,009
7	Out of State Travel / Training	1,004			Learning and Development Plan updated annually for anticipated fiscal year needs
8	In-State Training and Related Travel	1,319			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Office Support Supplies	1,368			Adjustment made based on historical spend and projected needs
10	Permits and Other Fees	2,500			Annual permit fees; transfers posted each year; adding to budget
11	Uniforms	3,487			Adjustment made based on historical spend and projected needs
12	Office Furniture / Equipment Under \$5,000	3,751			Allocated across programs based upon need; overall budget increased by \$8,011
13	Seeds, Sods, Shrubs, and Fertilizer	6,095			Adjustment made based on historical spend and projected needs
14	Computer Hardware Under \$5,000	7,091			Allocated across programs; overall budget increased by \$27,971
15	Repair and Maintenance of Buildings	7,577			Adjustment made based on historical spend and projected needs
16	Tires and Tubes	10,000			Adjustment made based on historical spend and projected needs
17	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	43,933			Adjustment made based on historical spend and projected needs
18	Utilities	47,700			Adjustment made for rate increases
19	Chemical Supplies	51,561			Adjusted based on annual work plan needs
20	Insurance and Bonds	109,466			Allocated across programs based upon need; overall budget increased by \$111,770
21	Motor Fuels and Lubricants	199,008			Adjustment made for rate increases
22	Repair and Maintenance of Property and Works	270,603			Adjustment made based on historical spend and projected needs
23	Invasive Plant Control Placeholder	1,000,000			New state funding. Will be allocated based upon needs.
Operating Capital Outlay				3,401	
1	Office Furniture / Equipment Over \$5,000	3,401			Allocated across programs; overall budget increased by \$131,433

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Fixed Capital Outlay				6,455,577	
1	Lake Jesup Conservation Area	12,000			Adjustment based on project schedule
2	Pump Management / Remote Gate Operations	54,130			Adjusted based on annual work plan needs
3	Upper Basin Refurbish Pump Station and Water Control Structure Buildings	75,000			New project identified
4	Lease Right of Use	95,000			GASB 87 compliance
5	Orange Creek Restoration Area	99,189			New project identified
6	Lake Apopka Wildlife Drive Flex Pave	100,000			New project identified
7	Lake Apopka Refurbish Duda Pump Station	120,000			New project identified
8	Pole Barn Build — Lake George and Sunnyside Field Stations	125,000			New project identified
9	Upper Basin Remove Fabriform and Restabilize with Riprap	150,000			New project identified
10	Palm Bay Service Center Variable Air Valves Replacement	186,312			New project identified
11	District Headquarters Laboratory Upgrades	207,000			New project identified
12	Levee Repairs	430,000			Adjusted based on annual work plan needs
13	C-231 Repair Seepage Areas	500,000			New project identified
14	Field Activities — Land Management	549,946			Adjusted based on annual work plan needs
15	Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area	1,250,000			New project identified
16	Burrell Lock Rehabilitation	2,502,000			New project identified
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				160,000	
1	Debt Service – Long-Term Lease	160,000			GASB 87 compliance
Reserves				-	
TOTAL NEW ISSUES			0.04	10,243,091	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Tentative Budget for FY 2023–24			103.75	\$33,152,780	

Trends and Changes

Fixed Capital Outlay was the only major budget category showing a notable change during the three-year comparison period, from FY 2019–20 through FY 2021–22. The increase of \$5,589,520 was primarily due to a need for Lease Right of Use (\$2,044,092), as well as an increase in annual Operations and Maintenance workplan projects including, but not limited to, S-96 Rehabilitation (\$2,758,581). All debt within 3.0 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 audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$9,133,216 compared to the actual audited expenditures in FY 2021–22 of \$7,408,356 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. 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 audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, shows a 21.7 percent, or \$1,091,448 increase due mainly to increases in Rental of Charter Aircraft and Pilot for Land Management

IV. Program and Activity Allocations

Activities (\$145,550), Utilities (\$148,169), and Chemical Supplies (including Invasive Plant Management (\$574,910)).

Budget Variances

The program budget for Operation and Maintenance of Lands and Works in the FY 2023–24 Tentative Budget has a 9.6 percent, or \$2,911,363, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 5.7 percent, or \$516,915.
- Contracted Services will increase by 16 percent, or \$788,875, due to projected increases in Court Reporter and Transcription Services (\$148), Software Maintenance Services (\$732), Consultant Services (\$2,061), Mapping Services and Aerial Photos (\$4,600), Computer Technology Services (\$8,357), Oracle Enterprise Content Management System Developer Upgrade (\$43,318), and Invasive Plant Control Placeholder (\$1,000,000), which are offset by decreases in Vegetation Management and Planting Services (\$86,239), Longleaf Pine Preserve (\$45,000), Security Services (\$43,874), Lock tending Services (\$28,992), Coastal Oaks Preserve (\$23,940), Lake Jesup Conservation Area (\$12,000), Kemcho Restoration Project (\$11,540), Freight, Moving, and Storage (\$10,690), Fence Services (\$4,441), Environmental Management (\$2,000), Legal Services / Attorney’s Fees (\$1,015), and Data Collection and Analysis Services (\$610).
- Operating Expenses will increase by 27 percent, or \$1,653,698, due to projected increases in Books and Technical Materials (\$120), Recording and Court Costs (\$166), Educational Reimbursements (\$265), Cellular Telephones and Accessories (\$436), Telephone and Communications (\$627), Travel — District Business (\$794), Out of State Travel / Training (\$1,004), In-State Training and Related Travel (\$1,319), Office Support Supplies (\$1,368), Permits and Other Fees (\$2,500), Uniforms (\$3,487), Office Furniture / Equipment Under \$5,000 (\$3,751), Seeds, Sod, Shrubs, and Fertilizer (\$6,095), Computer Hardware Under \$5,000 (\$7,091), Repair and Maintenance of Buildings (\$7,577), Tires and Tubes (\$10,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$43,933), Utilities (\$47,700), Chemical Supplies (\$51,561), Insurance and Bonds (\$109,466), Motor Fuels and Lubricants (\$199,008), Repair and Maintenance of Property and Works (\$270,603), and Invasive Plant Control Placeholder (\$1,000,000), which are offset by decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$81,561), Repair and Maintenance of Equipment (\$11,071), Memberships, Professional Certifications, and Licenses (\$7,829), Rental of Other Equipment (\$5,000), Computer Software (\$2,558), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,137), Safety Supplies (\$1,500), Training — No Travel (\$1,288), Moving Expenses (\$1,100),

IV. Program and Activity Allocations

Printing and Reproduction Services (\$926), Meeting Resources (\$147), Legal Advertising and Public Notices (\$54), and Rewards, Recognition, Prizes, and Awards (\$2).

- Operating Capital Outlay will decrease by 25 percent, or \$439,822, due to projected decreases in Motor Vehicles (\$361,599), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$71,973), and Computer Hardware Over \$5,000 (\$9,651), which are offset by an increase in Office Furniture / Equipment Over \$5,000 (\$3,401).
- Fixed Capital Outlay will increase by 4.7 percent, or \$382,545, due to projected increases in Lake Jesup Conservation Area (\$12,000), Pump Management / Remote Gate Operations (\$54,130), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Orange Creek Restoration Area (\$99,189), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Lake Apopka Refurbish Duda Pump Station (\$120,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Palm Bay Service Center Variable Air Valves Replacement (\$186,312), District Headquarters Laboratory Upgrades (\$207,000), Levee Repairs (\$430,000), C-231 Repair Seepage Areas (\$500,000), Field Activities — Land Management (\$549,946), Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$1,250,000), and Burrell Lock Rehabilitation (\$2,502,000), which are offset by decreases in S-157 Rehabilitation (\$4,116,083), Lake Apopka Unit 2 Pump Station Rehabilitation (\$388,402), L-77W Levee Regrading (\$246,405), Sawgrass Lake Pump Station — South Rehabilitation (\$200,000), Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), Infrastructure Rehabilitation and Improvements (\$158,758), Airboat Crossing Rehabilitation (\$117,776), Infrastructure Improvements (\$112,249), Moss Bluff Manatee Barriers (\$100,000), Remove Dilapidated Structures on District Properties (\$72,130), Lake Apopka Refurbish Unit 1 Pump Station (\$68,195), Walkways / Platforms in Support of Data Collection (\$62,760), Lake Apopka Clay Island Weir Removal (\$57,870), Regrade / Stabilize L-73 Section 2 Levee (\$50,000), Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$34,212), Buildings (\$14,995), and Lease Right of Use (\$3,197).
- Debt Services will increase by 6.1 percent, or \$9,152, due to a projected increase in Debt Service – Long-Term Lease (\$9,152).

Major Budget Items

A total budget of \$6,533,720 is included for projects identified in Appendix C. A list identifying each project is provided in the applicable activity/subactivity.

Project Name	District Tentative Budgeted Funding
Burrell Lock Rehabilitation	\$2,502,000
Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area	\$1,250,000
Levee Repairs	\$930,000

IV. Program and Activity Allocations

C-231 Repair Seepage Areas	\$500,000
S-157 Rehabilitation	\$390,531
Upper Basin Remove Fabriform and Restabilize with Riprap	\$150,000
Infrastructure Improvements	\$150,000
Lake Apopka Refurbish Duda Pump Station	\$120,000
Lake Apopka Loop Trail Upgrades	\$100,000
Walkways / Platforms in Support of Data Collection	\$100,000
Orange Creek Restoration Area	\$99,189
Upper Basin Refurbish Pump Station and Water Control Structure Buildings	\$75,000
Pump Management / Remote Gate Operations	\$60,000
Infrastructure Rehabilitation and Improvements	\$50,000
Sunland Citrus	\$45,000
Lake Jesup Conservation Area	\$12,000

Any major budget items for this program, not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits – \$9,650,131 for 98.91 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 (2.3 FTEs)
 - 3.6 Fleet Services (14.45 FTEs)
 - 3.7 Technology and Information Services (5.15 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$2,828,047)
 - Invasive Plant Control Placeholder (\$1,000,000)
 - Lock tending Services (\$271,008)
 - Fire Management — Prescribed Burns (\$260,000)
 - Janitorial Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Computer Technology Services (\$172,934)
 - Security Services (\$133,000)
 - Software Maintenance Services (\$119,349)
 - Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000)
 - Remove / Mulch Canal Vegetation (\$75,000)
 - Consultant Services (\$69,644)
 - Surveying Services (\$60,000)
 - Oracle Enterprise Content Management System Developer Upgrade (\$43,318)
 - Electrical Services (\$35,000)
 - Pest Control (\$33,000)
 - Mapping Services and Aerial Photos (\$25,000)

IV. Program and Activity Allocations

- Environmental Management (\$23,000)
- Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$6,299)
- Longleaf Pine Preserve (\$5,000)
- Legal Services / Attorney's Fees (\$3,106)
- Court Reporter and Transcription Services (\$1,765)
- Operating Expenses
 - Chemical Supplies (\$1,352,000)
 - Utilities (\$1,028,000)
 - Invasive Plant Control Placeholder (\$1,000,000)
 - Motor Fuels and Lubricants (\$854,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$712,250)
 - Repair and Maintenance of Property and Works (\$610,391)
 - Insurance and Bonds (\$533,639)
 - Repair and Maintenance of Equipment (\$445,946)
 - Repair and Maintenance of Buildings (\$243,000)
 - Chemical Supplies — Invasive Plant Management (\$200,000)
 - Rental of Buildings and Property (\$162,000)
 - Tires and Tubes (\$100,000)
 - Rental of Charter Aircraft and Pilot for Land Management Activities (\$73,439)
 - Computer Hardware Under \$5,000 (\$58,170)
 - Telephone and Communications (\$55,707)
 - In-State Training and Related Travel (\$48,499)
 - Seeds, Sod, Shrubs, and Fertilizer (\$42,000)
 - Cellular Telephones and Accessories (\$38,648)
 - Safety Supplies (\$38,000)
 - Janitorial Supplies (\$30,000)
 - Rental of Other Equipment (\$26,300)
 - Travel — District Business (\$21,264)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$21,000)
 - Permits and Other Fees (\$20,200)
 - Uniforms (\$17,087)
 - Office Furniture / Equipment Under \$5,000 (\$10,140)
 - Office Support Supplies (\$7,619)
 - Memberships, Professional Certifications, and Licenses (\$6,013)
 - Educational Reimbursements (\$5,999)
 - Training — No Travel (\$5,369)
 - Freight, Moving, and Storage (\$5,000)
 - Computer Software (\$2,599)
 - Other Utilities (\$2,500)
 - Printing and Reproduction Services (\$2,028)
 - Recording and Court Costs (\$1,977)
 - Meeting Resources (\$1,742)
 - Out of State Travel / Training (\$1,480)
 - Books and Technical Materials (\$1,023)

IV. Program and Activity Allocations

- Legal Advertising and Public Notices (\$573)
- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$287)
- Subscriptions (\$2)
- Operating Capital Outlay
 - Motor Vehicles (\$825,000)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$429,300)
 - Computer Hardware Over \$5,000 (\$46,090)
 - Office Furniture / Equipment Over \$5,000 (\$17,327)
- Fixed Capital Outlay
 - Field Activities — Land Management (\$1,002,700)
 - Palm Bay Service Center Variable Air Valves Replacement (\$458,000)
 - District Headquarters Laboratory Upgrades (\$207,000)
 - Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000)
 - Lake Apopka Wildlife Drive Flex Pave (\$100,000)
 - Lease Right of Use (\$95,000)
- Debt Services
 - Debt Service – Long-Term Lease (\$160,000)

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 2022, the District owns an interest in approximately 777,912 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 777,912 acres, the District is the lead manager for approximately 399,000 acres.

Expenditures and Budget

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
3.1 Land Management

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended – Tentative)	Difference in % (Amended – Tentative)
Salaries and Benefits	\$ 2,142,931	\$ 2,144,168	\$ 1,934,342	\$ 2,651,433	\$ 2,990,535	\$ 339,102	12.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,522,597	1,388,370	1,173,091	1,607,120	1,501,416	(105,704)	-6.6%
Operating Expenses	700,401	641,960	543,111	670,109	873,406	203,297	30.3%
Operating Capital Outlay	132,667	167,155	65,089	-	-	-	-
Fixed Capital Outlay	183,427	122,109	1,476,753	607,624	1,158,889	551,265	90.7%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 4,682,023	\$ 4,463,762	\$ 5,192,386	\$ 5,536,286	\$ 6,524,246	\$ 987,960	17.8%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,605,667	\$ 804,391	\$ -	\$ -	\$ 2,114,188	\$ -	\$ 6,524,246

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,990,535	\$ -	\$ 2,990,535
Other Personal Services	-	-	-
Contracted Services	792,117	709,299	1,501,416
Operating Expenses	473,406	400,000	873,406
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	1,158,889	1,158,889
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,256,058	\$ 2,268,188	\$ 6,524,246

Trends and Changes

Since FY 2019–20, the activity’s total FTEs have been increased by 1.44, from 29.29 in FY 2019–20 to 30.73 in FY 2023–24.

A decrease of 50.9 percent, or \$67,578, under Operating Capital Outlay during the three-year comparison period, from FY 2019–20 through FY 2021–22, reflects a capitalization threshold change. In FY 2020–21, the capitalization threshold was

IV. Program and Activity Allocations

updated from \$1,000 to \$5,000. The large variance in Fixed Capital Outlay was due to increases in Lake Norris and Lake Pellicer Bridge Replacements (\$89,056), Lake Apopka Wildlife Drive – Interceptor Road (\$95,497), Concrete Aprons (\$138,766), County Road 512 Recreation Pad Parking Lot (\$142,962), Resurface Fellsmere Grade Recreation Area Parking Lot (\$156,553), Ocklawaha Prairie Levee (\$183,528), and Field Activities — Land Management (\$203,589).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Amended Budget were \$2,651,433 compared to the actual audited expenditures in FY 2021–22 of \$1,934,342 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. The 37 percent, or \$434,029, increase under Contracted Services was primarily due to increases in Fire Management — Prescribed Burns (\$209,128), Vegetation Management and Planting Services (\$160,763), Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000), Surveying Services (\$60,000), and Longleaf Pine Preserve (\$30,005), which were partially offset by a reduction in Security Services (\$144,927).

The \$126,998 increase under Operating Expenses when comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget were primarily due to increases in Seeds, Sod, Shrubs, and Fertilizer (\$33,307), Utilities (\$55,945), and Rental of Charter Aircraft and Pilot for Land Management Activities (\$145,550), which were partially offset by decreases in Repair and Maintenance of Property and Works (\$59,081), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$32,431), and Rental of Other Equipment (\$27,591). Fixed Capital Outlay shows a significant decrease of \$869,129, due to the completion of projects included but not limited to Ocklawaha Prairie Levee, Resurface Fellsmere Grade Recreation Area Parking Lot, County Road 512 Recreation Pad Parking Lot, and Concrete Aprons. It is worth noting that the majority of the Fixed Capital Outlay projects listed above utilized Land Acquisition Trust Fund dollars provided by DEP to the District.

Budget Variances

The activity budget for Land Management in the FY 2023–24 Tentative Budget has a 17.8 percent, or \$987,960, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 12.8 percent, or \$339,102.
- Contracted Services will decrease by 6.6 percent, or \$105,704, due to projected decreases in Longleaf Pine Preserve (\$45,000), Security Services (\$43,874), Coastal Oaks Preserve (\$23,940), Lake Jesup Conservation Area (\$12,000),

IV. Program and Activity Allocations

Kemcho Restoration Project (\$11,540), Consultant Services (\$7,588), Fence Services (\$4,441), and Data Collection and Analysis Services (\$610), which are offset by increases in Mapping Services and Aerial Photos (\$4,600) and Vegetation Management and Planting Services (\$38,689).

- Operating Expenses will increase by 30.3 percent, or \$203,297, due to projected increases in Seeds, Sod, Shrubs, and Fertilizer (\$3,595), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$45,009), and Repair and Maintenance of Property and Works (\$254,598), which are offset by decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$81,561), Memberships, Professional Certifications, and Licenses (\$7,578), Repair and Maintenance of Equipment (\$5,636), Moving Expenses (\$1,100), Printing and Reproduction Services (\$928), Motor Fuels and Lubricants (\$883), Office Support Supplies (\$842), In-State Training and Related Travel (\$771), Training — No Travel (\$349), Field, Facility, and Fleet — Tools Under \$5,000 (\$118), Legal Advertising and Public Notices (\$89), and Uniforms (\$50).
- Fixed Capital Outlay will increase by 90.7 percent, or \$551,265, due to projected increases in Lake Jesup Conservation Area (\$12,000), Orange Creek Restoration Area (\$99,189), and Field Activities — Land Management (\$549,946), which are offset by decreases in Infrastructure Improvements (\$57,099), Airboat Crossing Rehabilitation (\$37,776), and Buildings (\$14,995).

Major Budget Items

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure category: Fixed Capital Outlay.

Project Name	District Tentative Budgeted Funding
Orange Creek Restoration Area	\$99,189
Sunland Citrus	\$45,000
Lake Jesup Conservation Area	\$12,000

Any major budget items for this activity not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits (\$2,990,535)
- Contracted Services
 - Vegetation Management and Planting Services (\$1,042,117)
 - Fire Management — Prescribed Burns (\$260,000)
 - Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000)
 - Surveying Services (\$60,000)
 - Mapping Services and Aerial Photos (\$25,000)
 - Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$6,299)
 - Longleaf Pine Preserve (\$5,000)
 - Consultant Services (\$2,000)
 - Pest Control (\$1,000)

IV. Program and Activity Allocations

- Operating Expenses
 - Repair and Maintenance of Property and Works (\$435,391)
 - Utilities (\$138,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$137,000)
 - Rental of Charter Aircraft and Pilot for Land Management Activities (\$73,439)
 - Seeds, Sod, Shrubs, and Fertilizer (\$37,000)
 - In-State Training and Related Travel (\$24,235)
 - Safety Supplies (\$8,000)
 - Travel — District Business (\$8,000)
 - Uniforms (\$2,500)
 - Printing and Reproduction Services (\$2,000)
 - Office Support Supplies (\$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)
 - Legal Advertising and Public Notices (\$150)
- Fixed Capital Outlay
 - Field Activities — Land Management (\$1,002,700)

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 July 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.2 Works

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 2,214,589	\$ 2,299,762	\$ 2,234,961	\$ 2,740,788	\$ 2,918,064	\$ 177,276	6.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	749,777	662,281	722,937	997,000	943,008	(53,992)	-5.4%
Operating Expenses	468,631	711,300	695,817	894,249	955,280	61,031	6.8%
Operating Capital Outlay	66,317	-	-	-	-	-	-
Fixed Capital Outlay	2,099,821	3,765,803	4,551,443	7,161,366	6,477,531	(683,835)	-9.5%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 5,599,135	\$ 7,439,146	\$ 8,205,158	\$ 11,793,403	\$ 11,293,883	\$ (499,520)	-4.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$11,293,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$11,293,883

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,918,064	\$ -	\$ 2,918,064
Other Personal Services	-	-	-
Contracted Services	943,008	-	943,008
Operating Expenses	955,280	-	955,280
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	6,477,531	6,477,531
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,816,352	\$ 6,477,531	\$11,293,883

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 2019–20 to FY 2022–23. The FTE count will slightly increase to 31.2 in FY 2023–24.

This activity had noticeable variations in expenditures under Operating Capital Outlay and Fixed Capital Outlay during the three-year comparison period, from FY 2019–20 through FY 2021–22. Operating Capital Outlay experienced a 100 percent, or \$66,317, decrease due to a reduction in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$66,317). The increase of \$2,451,622 in Fixed Capital Outlay was primarily due to increased expenditures in the S-96 Rehabilitation (\$2,758,581), which was partially offset by decreases in Improve Fellsmere Grade Driving Surface (\$396,633) and S-161A Drum and Cable Installation (\$443,699).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Amended Budget were \$2,740,788 compared to the actual audited expenditures in FY 2021–22 of \$2,234,961 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services increased by 37.9 percent, or \$274,063, primarily due to increases in Vegetation Management and Planting Services (\$129,609) and Remove / Mulch Canal Vegetation (\$75,000).

Operating Expenses experienced a 28.5 percent, or \$198,432, increase when comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, due to increases in Repair and Maintenance of Property and Works (\$45,817), Chemical Supplies (\$49,775), and Utilities (\$55,063). The 57.3 percent, or \$2,609,923, increase under Fixed Capital Outlay was primarily due to the continuation of the S-157 Rehabilitation project in FY 2022–23 and the completion of the S-96 Rehabilitation project in FY 2021–22.

Budget Variances

The activity budget for Works in the FY 2023–24 Tentative Budget has a 4.2 percent, or \$499,520, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 6.5 percent, or \$177,276.
- Contracted Services will decrease by 5.4 percent, or \$53,992, due to projected decreases in Vegetation Management and Planting Services (\$35,000) and Lock

IV. Program and Activity Allocations

tending Services (\$28,992), which are offset by an increase in Consultant Services (\$10,000).

- Operating Expenses will increase by 6.8 percent, or \$61,031, due to projected increases in Office Support Supplies (\$400), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Repair and Maintenance of Buildings (\$995), In-State Training and Related Travel (\$1,175), Travel — District Business (\$1,500), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,609), Safety Supplies (\$2,000), Seeds, Sod, Shrubs, and Fertilizer (\$2,500), Uniforms (\$4,000), Repair and Maintenance of Property and Works (\$16,005), and Utilities (\$38,000), which are offset by decreases in Rental of Other Equipment (\$5,000), Memberships, Professional Certifications, and Licenses (\$1,844), Training — No Travel (\$700), and Motor Fuels and Lubricants (\$109).
- Fixed Capital Outlay will decrease by 9.5 percent, or \$683,835, due to projected decreases in S-157 Rehabilitation (\$4,116,083), Lake Apopka Unit 2 Pump Station Rehabilitation (\$388,402), L-77W Levee Regrading (\$246,405), Sawgrass Lake Pump Station — South Rehabilitation (\$200,000), Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), Infrastructure Rehabilitation and Improvements (\$158,758), Moss Bluff Manatee Barriers (\$100,000), Airboat Crossing Rehabilitation (\$80,000), Remove Dilapidated Structures on District Properties (\$72,130), Lake Apopka Refurbish Unit 1 Pump Station (\$68,195), Walkways / Platforms in Support of Data Collection (\$62,760), Lake Apopka Clay Island Weir Removal (\$57,870), Infrastructure Improvements (\$55,150), Regrade / Stabilize L-73 Section 2 Levee (\$50,000), and Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$34,212), which are offset by increases in Pump Management / Remote Gate Operations (\$54,130), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Lake Apopka Refurbish Duda Pump Station (\$120,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Levee Repairs (\$430,000), C-231 Repair Seepage Areas (\$500,000), Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$1,250,000), and Burrell Lock Rehabilitation (\$2,502,000).

Major Budget Items

The following table represents the projects having water quality or water supply benefit within this activity and includes budget from the following expenditure category: Fixed Capital Outlay.

Project Name	District Tentative Budgeted Funding
Burrell Lock Rehabilitation	\$2,502,000
Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area	\$1,250,000
Levee Repairs	\$930,000
C-231 Repair Seepage Areas	\$500,000
S-157 Rehabilitation	\$390,531

IV. Program and Activity Allocations

Project Name	District Tentative Budgeted Funding
Upper Basin Remove Fabriform and Restabilize with Riprap	\$150,000
Infrastructure Improvements	\$150,000
Lake Apopka Refurbish Duda Pump Station	\$120,000
Lake Apopka Loop Trail Upgrades	\$100,000
Walkways / Platforms in Support of Data Collection	\$100,000
Upper Basin Refurbish Pump Station and Water Control Structure Buildings	\$75,000
Pump Management / Remote Gate Operations	\$60,000
Infrastructure Rehabilitation and Improvements	\$50,000

Any major budget items for this activity, not allocated to projects listed on Appendix C, include the following:

- Salaries and Benefits (\$2,918,064)
- Contracted Services
 - Vegetation Management and Planting Services (\$500,000)
 - Lock tending Services (\$271,008)
 - Remove / Mulch Canal Vegetation (\$75,000)
 - 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 (\$20,000)
 - In-State Training and Related Travel (\$11,030)
 - Uniforms (\$10,000)
 - Repair and Maintenance of Buildings (\$10,000)
 - Safety Supplies (\$7,500)
 - Travel — District Business (\$7,500)
 - Seeds, Sods, Shrubs, and Fertilizer (\$5,000)
 - Motor Fuels and Lubricants (\$4,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$3,000)
 - Office Support Supplies (\$1,500)
 - Repair and Maintenance of Equipment (\$500)
 - Memberships, Professional Certifications, and Licenses (\$200)
 - Training — No Travel (\$50)
- Fixed Capital Outlay
 - Lake Apopka Wildlife Drive Flex Pave (\$100,000)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.3 Facilities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 543,921	\$ 547,275	\$ 558,335	\$ 663,985	\$ 673,508	\$ 9,523	1.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	607,295	654,032	634,113	760,690	750,000	(10,690)	-1.4%
Operating Expenses	1,625,396	1,499,025	1,111,913	1,381,394	1,487,300	105,906	7.7%
Operating Capital Outlay	48,120	-	182,325	46,012	-	(46,012)	-100.0%
Fixed Capital Outlay	376,906	203,932	2,221,478	369,885	885,000	515,115	139.3%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	51,331	150,848	160,000	9,152	6.1%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 3,201,638	\$ 2,904,264	\$ 4,759,495	\$ 3,372,814	\$ 3,955,808	\$ 582,994	17.3%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
		\$ 3,955,808	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 673,508	\$ -	\$ 673,508
Other Personal Services	-	-	-
Contracted Services	750,000	-	750,000
Operating Expenses	1,487,300	-	1,487,300
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	885,000	885,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	160,000	-	160,000
Reserves — Emergency Response	-	-	-
TOTAL	\$ 3,070,808	\$ 885,000	\$ 3,955,808

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 2019–20 through FY 2021–22, variations are indicated in Operating Capital Outlay and Fixed Capital Outlay. Operating Capital Outlay shows a \$134,205, increase due to increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$85,453) and Office Furniture / Equipment Over \$5,000 (\$48,752). The expenditures in this category often reflect purchases of equipment that address a particular need for this activity, which are often non-recurring. In addition, this activity shows a substantial increase under Fixed Capital Outlay due to the need for Lease Right of Use (\$2,044,092) beginning in FY 2021-22. All debt within 3.0 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. This also explains the decrease in Fixed Capital Outlay between the actual audited expenditures in FY 2021–22 and the amended budget in FY 2022–23.

Besides the decrease in Fixed Capital Outlay when comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variances are shown for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2022–23 Amended Budget were \$663,985 compared to the actual audited expenditures in FY 2021–22 of \$558,335 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. The increase under Contracted Services was mainly due to an increase in Janitorial Services (\$77,599), while the increase under Operating Expenses reflects increases in expenditures related to Insurance and Bonds (\$72,950) and Rental of Buildings and Property (\$107,451). Operating Capital Outlay experienced a 74.8 percent, or \$136,313, decrease due to reductions in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$101,487) and Office Furniture / Equipment Over \$5,000 (\$34,826).

The \$1,851,593 decrease under Fixed Capital Outlay was primarily contributed a decrease in Lease Right of Use (\$1,945,895), which was partially offset by increases in District Headquarter Electric Vault Roof Replacement (\$50,000) and Apopka Field Station Generator Replacement (\$50,139). The increase under Debt Services was due solely to an increase in Debt Service - Long Term Lease (\$99,517). This line item is included due to GASB 87 implementation.

Budget Variances

IV. Program and Activity Allocations

The activity budget for Facilities in the FY 2023–24 Tentative Budget has a 17.3 percent, or \$582,994, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 1.4 percent, or \$9,523.
- Contracted Services will decrease by 1.4 percent, or \$10,690, due to no projected need in Freight, Moving, and Storage (\$10,690).
- Operating Expenses will increase by 7.7 percent, or \$105,906, due to projected increases in Permits and Other Fees (\$500), Office Support Supplies (\$694), Office Furniture / Equipment Under \$5,000 (\$3,699), Repair and Maintenance of Buildings (\$6,582), Utilities (\$9,700), and Insurance and Bonds (\$98,000), which are offset by decreases in Field, Facility, and Fleet — Tools Under \$5,000 (\$7,519), Safety Supplies (\$5,000), Uniforms (\$600), and Meeting Resources (\$150).
- Operating Capital Outlay will decrease by 100 percent, or \$46,012, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$32,086) and Office Furniture / Equipment Over \$5,000 (\$13,926).
- Fixed Capital Outlay will increase by 139.3 percent, or \$515,115, due to projected increases in Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Palm Bay Service Center Variable Air Valves Replacement (\$186,312), and District Headquarters Laboratory Upgrades (\$207,000), which are offset by a decrease in Lease Right of Use (\$3,197).
- Debt Services will increase by 6.1 percent, or \$9,152, due to an increase in Debt Service — Long-Term Lease (\$9,152).

Major Budget Items

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

- Salaries and Benefits (\$673,508)
- Contracted Services
 - Janitorial Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Security Services (\$133,000)
 - Vegetation Management and Planting Services (\$125,000)
 - Pest Control (\$20,000)
 - Electrical Services (\$5,000)
 - Consultant Services (\$2,000)
- Operating Expenses
 - Utilities (\$525,000)
 - Insurance and Bonds (\$398,000)
 - Repair and Maintenance of Buildings (\$233,000)
 - Rental of Buildings and Property (\$162,000)

IV. Program and Activity Allocations

- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$75,000)
- 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)
- Permits and Other Fees (\$1,500)
- Office Support Supplies (\$1,000)
- Fixed Capital Outlay
 - Palm Bay Service Center Variable Air Valves Replacement (\$458,000)
 - District Headquarters Laboratory Upgrades (\$207,000)
 - Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000)
 - Lease Right of Use (\$95,000)
- Debt Services
 - Debt Service – Long-Term Lease (\$160,000)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.4 Invasive Plant Control

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 542,741	\$ 584,694	\$ 585,121	\$ 782,970	\$ 788,564	\$ 5,594	0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,033,474	1,370,066	991,143	1,250,858	2,160,930	910,072	72.8%
Operating Expenses	1,246,400	1,023,401	828,530	1,341,097	2,392,819	1,051,722	78.4%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,822,615	\$ 2,978,161	\$ 2,404,794	\$ 3,374,925	\$ 5,342,313	\$ 1,967,388	58.3%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,381,383	\$ 537,630	\$ -	\$ -	\$ 3,423,300	\$ -	\$ 5,342,313

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 788,564	\$ -	\$ 788,564
Other Personal Services	-	-	-
Contracted Services	537,630	1,623,300	2,160,930
Operating Expenses	592,819	1,800,000	2,392,819
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,919,013	\$ 3,423,300	\$ 5,342,313

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.

Similar to other activities within Program 3.0, this activity has also gradually reduced its FTEs from 8.9 in FY 2019–20 to 8.53 in FY 2023–24.

During the three-year comparison period, from FY 2019–20 through FY 2021–22, the activity's expenditures were relatively stable with no discernable trends.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$782,970 compared to the actual audited expenditures in FY 2021–22 of \$585,121 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance. The 26.2 percent, or \$259,715, increase under Contracted Services was due to an increase in Vegetation Management and Planting Services (\$553,980), which was offset by a decrease in Mechanical Vegetation Management (\$294,265). During the same time frame, the \$512,567 increase under Operating Expenses was mainly due to increases in Chemical Supplies (including Invasive Plant Management) (\$525,135), which was offset by a decrease in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$15,773).

Budget Variances

The activity budget for Invasive Plant Control in the FY 2023–24 Tentative Budget has a 58.3 percent, or \$1,967,388, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 0.7 percent, or \$5,594.
- Contracted Services will increase by 72.8 percent, or \$910,072, due to a projected increase in Invasive Plant Control Placeholder (\$1,000,000), which is offset by a decrease in Vegetation Management and Planting Services (\$89,928).
- Operating Expenses will increase by 78.4 percent, or \$1,051,722, due to projected increases in Uniforms (\$50), Memberships, Professional Certifications, and Licenses (\$160), In-State Training and Related Travel (\$831), Chemical Supplies (\$51,561), and Invasive Plant Control Placeholder (\$1,000,000), which

IV. Program and Activity Allocations

are offset by decreases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$680) and Training — No Travel (\$200).

Major Budget Items

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

- Salaries and Benefits (\$788,564)
- Contracted Services
 - Vegetation Management and Planting Services (\$1,160,930)
 - Invasive Plant Control Placeholder (\$1,000,000)
- Operating Expenses
 - Chemical Supplies (\$1,177,000)
 - Invasive Plant Control Placeholder (\$1,000,000)
 - Chemical Supplies — Invasive Plant Management (\$200,000)
 - In-State Training and Related Travel (\$10,389)
 - Travel — District Business (\$2,000)
 - Uniforms (\$1,500)
 - Safety Supplies (\$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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.5 Other Operation and Maintenance Activities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 298,379	\$ 288,274	\$ 621,537	\$ 448,911	\$ 373,481	\$ (75,430)	-16.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,433	55,980	72,262	42,740	38,217	(4,523)	-10.6%
Operating Expenses	205,755	214,737	158,266	185,682	182,918	(2,764)	-1.5%
Operating Capital Outlay	18,690	2,003	44	26,095	23,738	(2,357)	-9.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 539,257	\$ 560,994	\$ 852,109	\$ 703,428	\$ 618,354	\$ (85,074)	-12.1%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 618,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618,354

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 373,481	\$ -	\$ 373,481
Other Personal Services	-	-	-
Contracted Services	38,217	-	38,217
Operating Expenses	182,918	-	182,918
Operating Capital Outlay	23,738	-	23,738
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 618,354	\$ -	\$ 618,354

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 2019–20 through FY 2021–22 was due to redirections of certain support staff into this activity from other activities within Program 3.0.

IV. Program and Activity Allocations

Contracted Services expenditures increased during the three-year comparison period, from FY 2019–20 through FY 2021–22, mainly due to 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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget.

The reductions in expenditures under Operating Capital Outlay during the same three-year comparison period were due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$448,911 compared to the actual audited expenditures in FY 2021–22 of \$621,537 primarily due to redirections of certain support staff in this activity to other activities within Program 3.0 during the adopted budget cycle.

Budget Variances

The activity budget for Other Operation and Maintenance Activities in the FY 2023–24 Tentative Budget has a 12.1 percent, or \$85,074, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 16.8 percent, or \$75,430, in this activity.
- Contracted Services will decrease by 10.6 percent, or \$4,523, due to projected decreases in Environmental Management (\$2,000), Legal Services / Attorney's Fees (\$1,015), Computer Technology Services (\$1,009), and Consultant Services (\$647), which are offset by an increase in Court Reporter and Transcription Services (\$148).
- Operating Expenses will decrease by 1.5 percent, or \$2,764, due to projected decreases in Computer Hardware Under \$5,000 (\$5,771) and Office Support Supplies (\$242), which are offset by increases in Printing and Reproduction Services (\$2), Meeting Resources (\$3), Office Furniture / Equipment Under \$5,000 (\$4), Training — No Travel (\$15), Memberships, Professional Certifications, and Licenses (\$24), Legal Advertising and Public Notices (\$35), Repair and Maintenance of Equipment (\$80), Books and Technical Materials (\$120), Travel — District Business (\$132), Recording and Court Costs (\$166), In-State Training and Related Travel (\$224), Educational Reimbursements (\$265), Cellular Telephones and Accessories (\$436), Telephone and Communications (\$627), and Insurance and Bonds (\$1,116).

IV. Program and Activity Allocations

- Operating Capital Outlay will decrease by 9 percent, or \$2,357, due to a projected decrease in Computer Hardware Over \$5,000 (\$19,684), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$17,327).

Major Budget Items

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

- Salaries and Benefits (\$373,481)
- Contracted Services
 - Environmental Management (\$23,000)
 - Consultant Services (\$9,653)
 - Legal Services / Attorney's Fees (\$3,106)
 - Court Reporter and Transcription Services (\$1,765)
 - Computer Technology Services (\$693)
- Operating Expenses
 - Insurance and Bonds (\$62,289)
 - Telephone and Communications (\$55,707)
 - Cellular Telephones and Accessories (\$38,648)
 - Repair and Maintenance of Equipment (\$7,537)
 - Educational Reimbursements (\$5,999)
 - Computer Hardware Under \$5,000 (\$4,332)
 - Recording and Court Costs (\$1,977)
 - Meeting Resources (\$1,542)
 - Travel — District Business (\$1,032)
 - Books and Technical Materials (\$1,023)
 - Office Support Supplies (\$599)
 - In-State Training and Related Travel (\$585)
 - Legal Advertising and Public Notices (\$423)
 - Memberships, Professional Certifications, and Licenses (\$346)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$250)
 - Rewards, Recognition, Prizes, and Awards (\$200)
 - Permits and Other Fees (\$200)
 - Training — No Travel (\$146)
 - Office Furniture / Equipment Under \$5,000 (\$53)
 - Printing and Reproduction Services (\$28)
 - Subscriptions (\$2)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$17,327)
 - Computer Hardware Over \$5,000 (\$6,411)

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 July 2023, the District maintains a districtwide fleet of approximately 210 vehicles and 333 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.6 Fleet Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended- Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 960,575	\$ 999,195	\$ 969,488	\$ 1,214,633	\$ 1,232,175	\$ 17,542	1.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	1,240,425	1,277,776	1,626,491	1,578,536	1,808,096	229,560	14.5%
Operating Capital Outlay	907,170	708,372	1,550,323	1,655,786	1,254,300	(401,486)	-24.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 3,108,170	\$ 2,985,343	\$ 4,146,302	\$ 4,448,955	\$ 4,294,571	\$ (154,384)	-3.5%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,069,571	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 4,294,571

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,232,175	\$ -	\$ 1,232,175
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	1,808,096	-	1,808,096
Operating Capital Outlay	1,254,300	-	1,254,300
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,294,571	\$ -	\$ 4,294,571

Trends and Changes

An increased spending level over the three-year comparison period, from FY 2019–20 through FY 2021–22, under Operating Capital Outlay was due to a shift in spending from motor vehicles to equipment. Motor Vehicles decreased by \$107,597, while the need for heavy equipment was increased by \$750,750, which is reflected in Field, Facility, Fleet Equipment and Tools Over \$5,000.

IV. Program and Activity Allocations

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, Salaries and Benefits in the FY 2022–23 Amended Budget were \$1,214,633 compared to the actual audited expenditures in FY 2021–22 of \$969,488 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The activity budget for Fleet Services in the FY 2023–24 Tentative Budget has a 3.5 percent, or \$154,384, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 1.4 percent, or \$17,542.
- Operating Expenses will increase by 14.5 percent, or \$229,560, due to projected increases in Office Support Supplies (\$1,352), Memberships, Professional Certifications, and Licenses (\$1,409), Safety Supplies (\$1,500), Permits and Other Fees (\$2,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000), Tires and Tubes (\$10,000), Insurance and Bonds (\$10,350), and Motor Fuels and Lubricants (\$200,000), which are offset by decreases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,005) and Rewards, Recognition, Prizes, and Awards (\$46).
- Operating Capital Outlay will decrease by 24.2 percent, or \$401,486, due to projected decreases in Motor Vehicles (\$361,599) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$39,887).

Major Budget Items

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

- Salaries and Benefits (\$1,232,175)
- Operating Expenses
 - Motor Fuels and Lubricants (\$850,000)
 - Repair and Maintenance of Equipment (\$390,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$340,000)
 - Tires and Tubes (\$100,000)
 - Insurance and Bonds (\$73,350)
 - Permits and Other Fees (\$17,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$15,000)
 - Safety Supplies (\$12,000)
 - Memberships, Professional Certifications, and Licenses (\$3,846)
 - Uniforms (\$3,000)
 - 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 (\$825,000)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$429,300)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

3.7 Technology and Information Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 502,483	\$ 526,842	\$ 504,572	\$ 630,496	\$ 673,804	\$ 43,308	6.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	199,581	225,303	220,158	282,187	335,899	53,712	19.0%
Operating Expenses	51,744	155,194	77,117	81,626	86,572	4,946	6.1%
Operating Capital Outlay	47,540	30,643	9,187	29,646	39,679	10,033	33.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 801,348	\$ 937,982	\$ 811,034	\$ 1,023,955	\$ 1,135,954	\$ 111,999	10.9%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,129,017	\$ -	\$ -	\$ 6,487	\$ -	\$ 450	\$1,135,954

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 673,804	\$ -	\$ 673,804
Other Personal Services	-	-	-
Contracted Services	285,644	50,255	335,899
Operating Expenses	86,572	-	86,572
Operating Capital Outlay	39,679	-	39,679
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,085,699	\$ 50,255	\$ 1,135,954

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 2023–24 Tentative Budget has a 10.9 percent, or \$111,999, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 6.9 percent, or \$43,308.
- Contracted Services will increase by 19 percent, or \$53,712, due to projected increases in Consultant Services (\$296), Software Maintenance Services (\$732), Computer Technology Services (\$9,366), and Oracle Enterprise Content Management System Developer Upgrade (\$43,318).
- Operating Expenses will increase by 6.1 percent, or \$4,946, due to projected increases in Office Support Supplies (\$6), Rewards, Recognition, Prizes, and Awards (\$44), Office Furniture / Equipment Under \$5,000 (\$48), Uniforms (\$87), Out of State Travel / Training (\$1,004), and Computer Hardware Under \$5,000 (\$12,862), which are offset by decreases in Repair and Maintenance of Equipment (\$5,515), Computer Software (\$2,558), Travel — District Business (\$838), In-State Training and Related Travel (\$140), and Training — No Travel (\$54).
- Operating Capital Outlay will increase by 33.8 percent, or \$10,033, due to a projected increase in Computer Hardware Over \$5,000 (\$10,033).

Major Budget Items

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

- Salaries and Benefits (\$673,804)
- Contracted Services
 - Computer Technology Services (\$172,241)
 - Software Maintenance Services (\$94,349)
 - Oracle Enterprise Content Management System Developer Upgrade (\$43,318)
 - Consultant Services (\$25,991)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$53,838)
 - Repair and Maintenance of Equipment (\$19,909)
 - Training — No Travel (\$4,873)
 - Computer Software (\$2,599)
 - Travel — District Business (\$1,732)
 - Out of State Travel / Training (\$1,480)
 - In-State Training and Related Travel (\$1,360)
 - Office Support Supplies (\$520)
 - Office Furniture / Equipment Under \$5,000 (\$87)
 - Uniforms (\$87)
 - Rewards, Recognition, Prizes, and Awards (\$87)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$39,679)

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 (ERP) 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 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

4.0 Regulation

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 11,745,157	\$ 11,716,312	\$ 11,470,209	\$ 16,653,686	\$ 16,746,487	\$ 92,801	0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	349,713	569,183	648,586	606,158	641,217	35,059	5.8%
Operating Expenses	395,767	522,454	422,612	525,634	511,315	(14,319)	-2.7%
Operating Capital Outlay	88,245	43,169	12,221	77,712	85,707	7,995	10.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,578,882	\$ 12,851,118	\$ 12,553,628	\$ 17,863,190	\$ 17,984,726	\$ 121,536	0.7%

**SOURCE OF FUNDS
Fiscal Year 2023–24**

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 16,746,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,746,487
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	631,840	-	-	8,768	-	609	641,217
Operating Expenses	511,315	-	-	-	-	-	511,315
Operating Capital Outlay	85,707	-	-	-	-	-	85,707
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 17,975,349	\$ -	\$ -	\$ 8,768	\$ -	\$ 609	\$ 17,984,726

**RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24**

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	146.05	\$ 11,988,264	\$ 16,746,487	\$ -	\$ 16,746,487
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	573,296	67,921	641,217
Operating Expenses			511,315	-	511,315
Operating Capital Outlay			85,707	-	85,707
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 17,916,805	\$ 67,921	\$ 17,984,726

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	137.51	136.94	137.03	145.63	146.05	0.42	0.3%
Contingent Worker	-	-	-	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.38	0.42	0.53	0.11	26.2%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	137.89	137.32	137.41	146.50	147.03	0.53	0.4%

IV. Program and Activity Allocations

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

4.0 Regulation
Fiscal Year 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

FY 2022–23 Amended Budget		146.50	\$17,863,190		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	692,762	
1	Group Insurance	159,851			Anticipated rate reduction in group insurance
2	Program 4.0 Adjustments	532,911			Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
Other Personal Services				-	
Contracted Services				25,102	
1	Consultant Services	12,205			Allocated across programs based on need; overall budget decreased by \$273,538
2	Legal Services / Attorney's Fees	7,715			Allocated across programs based upon need; total budget decreased by \$14,070
3	Software Maintenance Services	4,520			Allocated across programs based upon need; overall budget decreased by \$1,916
4	Court Reporter and Transcription Services	662			Allocated across programs based upon need; total budget remains the same
Operating Expenses				28,390	
1	Repair and Maintenance of Equipment	9,279			Allocated across programs based upon need; overall budget increased by \$14,618
2	Insurance and Bonds	5,818			Allocated across programs based upon need; overall budget increased by \$111,770
3	Computer Software	3,760			Allocated across programs based upon need; overall budget decreased by \$19,591
4	Telephone and Communications	2,394			Allocated across programs based upon need; total budget remains the same
5	Legal Advertising and Public Notices	2,158			Allocated across programs based on need; overall budget increased by \$9,511
6	Cellular Telephones and Accessories	1,661			Allocated across programs based upon need; total budget remains the same
7	In-State Training and Related Travel	1,473			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Travel — District Business	1,387			Allocated across programs based upon need; overall budget increased by \$6,009
9	Office Support Supplies	290			Adjustment made based on historical spend and projected needs
10	Training — No Travel	142			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Meeting Resources	17			Cross-charging variance. Overall budget increased by \$1,401
12	Printing and Reproduction Services	10			Allocated across programs based upon need; overall budget decreased by \$508
13	Subscriptions	1			Cross-charging variance
Operating Capital Outlay				15,422	
1	Computer Hardware Over \$5,000	15,422			Allocated across programs; overall budget decreased by \$84,932
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS		-		761,676	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					Redirection of FTEs, primarily from Program 6.0 Adjustment from \$12 per hour to \$15 per hour, slight increase in hours Governor's Framework for Freedom Budget potential merit pay adjustment based on documented performance Legislative rate adjustment
1	Internal Redirections	46,430	0.53	785,563	
2	Intern	6,401	0.42		
3	Salaries and Benefits Potential Merit	605,983			
4	Florida Retirement System	126,749			
Other Personal Services					-
Contracted Services					60,161
1	Computer Technology Services	1,617			Allocated across programs based upon need; overall budget increased by \$42,426
2	Oracle Enterprise Content Management System Developer Upgrade	58,544			Non-recurring upgrade to internal invoice routing system
Operating Expenses					14,071
1	Educational Reimbursements	36			Allocated across programs based upon need; total budget remains the same
2	Office Furniture / Equipment Under \$5,000	43			Allocated across programs based upon need; overall budget increased by \$8,011
3	Rewards, Recognition, Prizes, and Awards	56			Adjustment made based on historical spend and projected needs
4	Uniforms	117			Adjustment made based on historical spend and projected needs
5	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	231			Adjustment made based on historical spend and projected needs
6	Books and Technical Materials	379			Allocated across programs based upon need; overall budget increased by \$1,035
7	Memberships, Professional Certifications, and Licenses	1,043			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Out of State Travel / Training	1,328			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Recording and Court Costs	4,260			Allocated across program based upon need; overall budget increased by \$5,000
10	Computer Hardware Under \$5,000	6,578			Allocated across programs; overall budget increased by \$27,971
Operating Capital Outlay					23,417
1	Office Furniture / Equipment Over \$5,000	23,417			Allocated across programs; overall budget increased by \$131,433
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0.53	883,212	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2023–24			147.03	\$17,984,726	

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 97 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
- 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

IV. Program and Activity Allocations

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there are noticeable changes in expenditures under both Contracted Services and Operating Capital Outlay. The 85.5 percent, or \$298,873, increase under Contracted Services was largely due to 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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget.

The 86.2 percent, or \$76,024, decrease in expenditures under Operating Capital Outlay was due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2022–23 Amended Budget were \$16,653,686 compared to the actual audited expenditures in FY 2021–22 of \$11,470,209 primarily due to the addition of 8 FTEs, as well as to align with the Governor’s budgetary 5.38 percent inflation adjustment, and an anticipated health insurance increase. In addition to the 8 new FTEs, 1.07 FTEs will be reallocated from other programs in FY 2023–24 due to the increases in workload that efficiencies and process improvements have not been sufficient in sustaining the desired level of service. As stated above, the reduction in Contracted Services was largely due to no new cross-charges from subactivity 6.1.2 for Legal Settlement expenses, which is partially offset by increases in Computer Technology Services (\$51,216) and Consultant Services (\$64,736), both of which are cross-charged in from program 6.

IV. Program and Activity Allocations

Budget Variances

The program budget for Regulation in the FY 2023–24 Tentative Budget has a 0.7 percent, or \$121,536, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as an internal redirection of 0.42 FTE primarily from program 6.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 0.6 percent, or \$92,801.
- Contracted Services will increase by 5.8 percent, or \$35,059, due to projected increases in Computer Technology Services (\$1,617) and Oracle Enterprise Content Management System Developer Upgrade (\$58,544), which are offset by decreases in Consultant Services (\$12,205), Legal Services / Attorney’s Fees (\$7,715), Software Maintenance Services (\$4,520), and Court Reporter and Transcription Services (\$662).
- Operating Expenses will decrease by 2.7 percent, or \$14,319, due to projected decreases in Repair and Maintenance of Equipment (\$9,279), Insurance and Bonds (\$5,818), Computer Software (\$3,760), Telephone and Communications (\$2,394), Legal Advertising and Public Notices (\$2,158), Cellular Telephones and Accessories (\$1,661), In-State Training and Related Travel (\$1,473), Travel — District Business (\$1,387), Office Support Supplies (\$290), Training — No Travel (\$142), Meeting Resources (\$17), Printing and Reproduction Services (\$10), and Subscriptions (\$1), which are offset by increases in Educational Reimbursements (\$36), Office Furniture / Equipment Under \$5,000 (\$43), Rewards, Recognition, Prizes, and Awards (\$56), Uniforms (\$117), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$231), Books and Technical Materials (\$379), Memberships, Professional Certifications, and Licenses (\$1,043), Out of State Travel / Training (\$1,328), Recording and Court Costs (\$4,260), and Computer Hardware Under \$5,000 (\$6,578).
- Operating Capital Outlay will increase by 10.3 percent, or \$7,995, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$23,417), which is offset by a decrease in Computer Hardware Over \$5,000 (\$15,422).

Major Budget Items

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

- Salaries and Benefits – \$16,746,487 for 146.05 FTEs
 - 4.1 Consumptive Use Permitting (22.11 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (2.60 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (88.58 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (25.49 FTEs)
 - 4.5 Technology and Information (7.27 FTEs)
- Contracted Services
 - Computer Technology Services (\$233,718)

IV. Program and Activity Allocations

- Software Maintenance Services (\$127,512)
- Consultant Services (\$98,272)
- Oracle Enterprise Content Management System Developer Upgrade (\$58,544)
- Data Collection and Analysis Services (\$48,500)
- Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
- Legal Services / Attorney's Fees (\$20,317)
- Temporary (Contingent) Labor Services (\$18,810)
- Court Reporter and Transcription Services (\$11,544)
- Operating Expenses
 - Insurance and Bonds (\$84,182)
 - Computer Hardware Under \$5,000 (\$78,615)
 - Telephone and Communications (\$75,287)
 - Cellular Telephones and Accessories (\$52,233)
 - Recording and Court Costs (\$41,929)
 - Repair and Maintenance of Equipment (\$40,442)
 - Postage and / or Courier Service (\$17,000)
 - In-State Training and Related Travel (\$15,024)
 - Travel — District Business (\$14,293)
 - Legal Advertising and Public Notices (\$13,271)
 - Safety Supplies (\$11,275)
 - Training — No Travel (\$10,449)
 - Books and Technical Materials (\$10,196)
 - Memberships, Professional Certifications, and Licenses (\$8,964)
 - Educational Reimbursements (\$8,107)
 - Office Support Supplies (\$6,348)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
 - Uniforms (\$5,157)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
 - Computer Software (\$3,513)
 - Out of State Travel / Training (\$2,000)
 - Office Furniture / Equipment Under \$5,000 (\$764)
 - Rewards, Recognition, Prizes, and Awards (\$617)
 - Meeting Resources (\$277)
 - Printing and Reproduction Services (\$185)
 - Subscriptions (\$16)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$62,290)
 - Office Furniture / Equipment Over \$5,000 (\$23,417)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

4.1 Consumptive Use Permitting

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 1,908,473	\$ 1,804,981	\$ 1,875,682	\$ 2,527,295	\$ 2,605,078	\$ 77,783	3.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	76,360	120,719	140,473	116,574	116,725	151	0.1%
Operating Expenses	17,499	21,184	22,273	28,661	30,380	1,719	6.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,002,332	\$ 1,946,884	\$ 2,038,428	\$ 2,672,530	\$ 2,752,183	\$ 79,653	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023–24	\$ 2,752,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,752,183

OPERATING AND NON-OPERATING Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,605,078	\$ -	\$ 2,605,078
Other Personal Services	-	-	-
Contracted Services	116,725	-	116,725
Operating Expenses	30,380	-	30,380
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,752,183	\$ -	\$ 2,752,183

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 2021–22, the District received 310 CUP applications, which is an increase of 97 percent over the number of applications received during the 2015 calendar year. The mean time for processing CUP applications in FY 2021–22 (all individually processed permits) was 22.3 days. In comparison, the annualized mean time for processing CUP applications was 12 days and 11 days in FY 2018–19 and FY 2019–20, respectively. Due to a

IV. Program and Activity Allocations

substantial number of permits expiring between 2021 and 2022 and letter modifications required with the new Central Florida Water Initiative (CFWI) rule, this activity is expecting to increase in 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 2021–22, CUP received 93 percent of the applications electronically. Approximately 62 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 2019–20 through FY 2021–22, there was a noticeable change in expenditures under Contracted Services. The 84 percent, or \$64,113 increase under Contracted Services was largely due to 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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$2,527,295 compared to the actual audited expenditures in FY 2021–22 of \$1,875,682 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The activity budget for Consumptive Use Permitting in the FY 2023–24 Tentative Budget has a 3 percent, or \$79,653, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 3.1 percent, or \$77,783.

IV. Program and Activity Allocations

- Contracted Services will increase by 0.1 percent, or \$151, due to projected increases in Court Reporter and Transcription Services (\$441), and Consultant Services (\$559), which are offset by a decrease in Legal Services / Attorney's Fees (\$849).
- Operating Expenses will increase by 6 percent, or \$1,719, due to projected increases in Printing and Reproduction Services (\$7), Meeting Resources (\$10), Office Furniture / Equipment Under \$5,000 (\$14), Travel — District Business (\$71), Legal Advertising and Public Notices (\$106), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$231), Books and Technical Materials (\$313), Recording and Court Costs (\$495), and In-State Training and Related Travel (\$1,223), which are offset by decreases in Memberships, Professional Certifications, and Licenses (\$426), Office Support Supplies (\$206), and Training — No Travel (\$119).

Major Budget Items

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

- Salaries and Benefits (\$2,605,078)
- Contracted Services
 - Data Collection and Analysis Services (\$48,500)
 - Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Consultant Services (\$16,892)
 - Legal Services / Attorney's Fees (\$5,435)
 - Court Reporter and Transcription Services (\$3,088)
- Operating Expenses
 - Legal Advertising and Public Notices (\$10,241)
 - In-State Training and Related Travel (\$5,083)
 - Recording and Court Costs (\$3,459)
 - Repair and Maintenance of Equipment (\$3,350)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$3,000)
 - Memberships, Professional Certifications, and Licenses (\$2,313)
 - Books and Technical Materials (\$1,791)
 - Travel — District Business (\$494)
 - Training — No Travel (\$256)
 - Office Support Supplies (\$173)
 - Office Furniture / Equipment Under \$5,000 (\$93)
 - Meeting Resources (\$74)
 - Printing and Reproduction Services (\$49)
 - 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

4.2 Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 218,168	\$ 221,915	\$ 240,142	\$ 327,855	\$ 315,941	\$ (11,914)	-3.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	242	2,693	3,885	1,398	2,421	1,023	73.2%
Operating Expenses	321	284	280	396	836	440	111.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 218,731	\$ 224,892	\$ 244,307	\$ 329,649	\$ 319,198	\$ (10,451)	-3.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 319,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,198

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 315,941	\$ -	\$ 315,941
Other Personal Services	-	-	-
Contracted Services	2,421	-	2,421
Operating Expenses	836	-	836
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 319,198	\$ -	\$ 319,198

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-

IV. Program and Activity Allocations

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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$327,855 compared to the actual audited expenditures in FY 2021–22 of \$240,142 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The activity budget for Water Well Construction Permitting and Contractor Licensing in the FY 2023–24 Tentative Budget has a 3.2 percent, or \$10,451, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 3.6 percent, or \$11,914, in this activity.
- Contracted Services will increase by 73.2 percent, or \$1,023, due to projected increases in Court Reporter and Transcription Services (\$147), Legal Services / Attorney’s Fees (\$171), and Consultant Services (\$705).
- Operating Expenses will increase by 111.1 percent, or \$440, due to projected increases in Subscriptions (\$1), Meeting Resources (\$3), Printing and Reproduction Services (\$3), Office Furniture / Equipment Under \$5,000 (\$5), Office Support Supplies (\$8), Training — No Travel (\$13), Travel — District Business (\$24), Memberships, Professional Certifications, and Licenses (\$29), Legal Advertising and Public Notices (\$36), In-State Training and Related Travel (\$64), Books and Technical Materials (\$89), and Recording and Court Costs (\$165).

Major Budget Items

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

- Salaries and Benefits (\$315,941)
- Contracted Services
 - Consultant Services (\$1,609)
 - Legal Services / Attorney’s Fees (\$518)
 - Court Reporter and Transcription Services (\$294)
- Operating Expenses
 - Recording and Court Costs (\$329)
 - Books and Technical Materials (\$171)

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- In-State Training and Related Travel (\$97)
- Legal Advertising and Public Notices (\$71)
- Memberships, Professional Certifications, and Licenses (\$58)
- Travel — District Business (\$47)
- Training — No Travel (\$25)
- Office Support Supplies (\$16)
- Office Furniture / Equipment Under \$5,000 (\$9)
- Meeting Resources (\$7)
- Printing and Reproduction Services (\$5)
- Subscriptions (\$1)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 6,731,812	\$ 6,962,223	\$ 6,924,026	\$ 10,830,682	\$ 10,600,358	\$ (230,324)	-2.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	5,501	146,969	211,911	87,813	67,171	(20,642)	-23.5%
Operating Expenses	78,199	63,732	60,702	103,549	103,251	(298)	-0.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 6,815,512	\$ 7,172,924	\$ 7,196,639	\$ 11,022,044	\$ 10,770,780	\$ (251,264)	-2.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2023–24	\$ 10,770,780	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,600,358	\$ -	\$ 10,600,358
Other Personal Services	-	-	-
Contracted Services	67,171	-	67,171
Operating Expenses	103,251	-	103,251
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,770,780	\$ -	\$ 10,770,780

Trends and Changes

Since 2013, the ERP application workload has increased annually. In FY 2021–22, the District received approximately 3,800 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 Additional

IV. Program and Activity Allocations

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 1,622 projects (through 2022) 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 2023–24, the activity’s FTE count will be 93.21, which is a 2.39 reduction compared to FY 2022–23.

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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$10,830,682 compared to the actual audited expenditures in FY 2021–22 of \$6,924,026 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment, an increase in FTEs, and an anticipated health insurance increase.

Budget Variances

The activity budget for Environmental Resource and Surface Water Permitting in the FY 2023–24 Tentative Budget has a 2.3 percent, or \$251,264, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these

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adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 2.1 percent, or \$230,324, in this activity.

- Contracted Services will decrease by 23.5 percent, or \$20,642, due to projected decreases in Consultant Services (\$12,355), Legal Services / Attorney's Fees (\$7,037), and Court Reporter and Transcription Services (\$1,250).
- Operating Expenses will decrease by 0.3 percent, or \$298, due to projected decreases in In-State Training and Related Travel (\$2,484), Legal Advertising and Public Notices (\$2,300), Books and Technical Materials (\$523), Travel — District Business (\$200), Office Support Supplies (\$70), Office Furniture / Equipment Under \$5,000 (\$37), Meeting Resources (\$30), Printing and Reproduction Services (\$20), and Subscriptions (\$2), which are offset by increases in Training — No Travel (\$328), Memberships, Professional Certifications, and Licenses (\$1,440), and Recording and Court Costs (\$3,600).

Major Budget Items

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

- Salaries and Benefits (\$10,600,358)
- Contracted Services
 - Consultant Services (\$44,645)
 - Legal Services / Attorney's Fees (\$14,364)
 - Court Reporter and Transcription Services (\$8,162)
- Operating Expenses
 - Recording and Court Costs (\$38,141)
 - Safety Supplies (\$11,275)
 - Travel — District Business (\$9,910)
 - In-State Training and Related Travel (\$8,006)
 - Memberships, Professional Certifications, and Licenses (\$6,593)
 - Uniforms (\$5,040)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
 - Books and Technical Materials (\$4,734)
 - Training — No Travel (\$3,582)
 - Office Support Supplies (\$3,457)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$3,240)
 - Legal Advertising and Public Notices (\$2,959)
 - Office Furniture / Equipment Under \$5,000 (\$545)
 - Rewards, Recognition, Prizes, and Awards (\$500)
 - Meeting Resources (\$196)
 - Printing and Reproduction Services (\$131)
 - 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

4.4 Other Regulatory and Enforcement Activities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 2,217,181	\$ 2,030,627	\$ 1,762,432	\$ 2,040,249	\$ 2,314,482	\$ 274,233	13.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,684	917	921	2,401	937	(1,464)	-61.0%
Operating Expenses	230,803	232,060	237,294	277,910	259,849	(18,061)	-6.5%
Operating Capital Outlay	24,902	2,648	58	35,915	32,081	(3,834)	-10.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,474,570	\$ 2,266,252	\$ 2,000,705	\$ 2,356,475	\$ 2,607,349	\$ 250,874	10.6%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,607,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,314,482	\$ -	\$ 2,314,482
Other Personal Services	-	-	-
Contracted Services	937	-	937
Operating Expenses	259,849	-	259,849
Operating Capital Outlay	32,081	-	32,081
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,607,349	\$ -	\$ 2,607,349

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 2019–20 through FY 2021–22, are noticeable under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show a reduction of 3.6 percent compared to the total budget for FY 2021–22 primarily due to districtwide vacancies, combined with annual turnover. The 99.8 percent, or \$24,844, decrease in expenditures under Operating Capital Outlay was due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Amended Budget were \$2,040,249 compared to the actual audited expenditures in FY 2021–22 of \$1,762,432 due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment, and an anticipated health insurance increase.

Budget Variances

The activity budget for Other Regulatory and Enforcement Activities in the FY 2023–24 Tentative Budget has a 10.6 percent, or \$250,874, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 13.4 percent, or \$274,233.
- Contracted Services will decrease by 61 percent, or \$1,464, due to a projected decrease in Computer Technology Services (\$1,464).
- Operating Expenses will decrease by 6.5 percent, or \$18,061, due to projected decreases in Computer Hardware Under \$5,000 (\$8,395), Insurance and Bonds (\$5,818), Telephone and Communications (\$2,394), Cellular Telephones and Accessories (\$1,661), and Repair and Maintenance of Equipment (\$329), which are offset by increases in Educational Reimbursements (\$36) and Books and Technical Materials (\$500).
- Operating Capital Outlay will decrease by 10.7 percent, or \$3,834, due to a projected decrease in Computer Hardware Over \$5,000 (\$27,251), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$23,417).

Major Budget Items

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

- Salaries and Benefits (\$2,314,482)
- Contracted Services
 - Computer Technology Services (\$937)
- Operating Expenses

IV. Program and Activity Allocations

- Insurance and Bonds (\$84,182)
- Telephone and Communications (\$75,287)
- Cellular Telephones and Accessories (\$52,233)
- Postage and / or Courier Service (\$17,000)
- Repair and Maintenance of Equipment (\$10,186)
- Educational Reimbursements (\$8,107)
- Computer Hardware Under \$5,000 (\$5,854)
- Books and Technical Materials (\$3,500)
- Office Support Supplies (\$2,000)
- Travel — District Business (\$1,500)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$23,417)
 - Computer Hardware Over \$5,000 (\$8,664)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

4.5 Technology and Information Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 669,523	\$ 696,566	\$ 667,927	\$ 927,605	\$ 910,628	\$ (16,977)	-1.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	265,926	297,885	291,396	397,972	453,963	55,991	14.1%
Operating Expenses	68,945	205,194	102,063	115,118	116,999	1,881	1.6%
Operating Capital Outlay	63,343	40,521	12,163	41,797	53,626	11,829	28.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,067,737	\$ 1,240,166	\$ 1,073,549	\$ 1,482,492	\$ 1,535,216	\$ 52,724	3.6%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,525,839	\$ -	\$ -	\$ 8,768	\$ -	\$ 609	\$ 1,535,216

OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 910,628	\$ -	\$ 910,628
Other Personal Services	-	-	-
Contracted Services	386,042	67,921	453,963
Operating Expenses	116,999	-	116,999
Operating Capital Outlay	53,626	-	53,626
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,467,295	\$ 67,921	\$ 1,535,216

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 2023–24 Tentative Budget has a 3.6 percent, or \$52,724, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 1.8 percent, or \$16,977, in this activity.
- Contracted Services will increase by 14.1 percent, or \$55,991, due to projected increases in Computer Technology Services (\$3,081) and Oracle Enterprise Content Management System Developer Upgrade (\$58,544), which are offset by decreases in Software Maintenance Services (\$4,520) and Consultant Services (\$1,114).
- Operating Expenses will increase by 1.6 percent, or \$1,881, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$56), Office Furniture / Equipment Under \$5,000 (\$61), Uniforms (\$117), Out of State Travel / Training (\$1,328), and Computer Hardware Under \$5,000 (\$14,973), which are offset by decreases in Repair and Maintenance of Equipment (\$8,950), Computer Software (\$3,760), Travel — District Business (\$1,282), Training — No Travel (\$364), In-State Training and Related Travel (\$276), and Office Support Supplies (\$22).
- Operating Capital Outlay will increase by 28.3 percent, or \$11,829, due to a projected increase in Computer Hardware Over \$5,000 (\$11,829).

Major Budget Items

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

- Salaries and Benefits (\$910,628)
- Contracted Services
 - Computer Technology Services (\$232,781)
 - Software Maintenance Services (\$127,512)
 - Oracle Enterprise Content Management System Developer Upgrade (\$58,544)
 - Consultant Services (\$35,126)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$72,761)
 - Repair and Maintenance of Equipment (\$26,906)
 - Training — No Travel (\$6,586)
 - Computer Software (\$3,513)
 - Travel — District Business (\$2,342)
 - Out of State Travel / Training (\$2,000)
 - In-State Training and Related Travel (\$1,838)
 - Office Support Supplies (\$702)
 - Office Furniture / Equipment Under \$5,000 (\$117)

IV. Program and Activity Allocations

- Uniforms (\$117)
- Rewards, Recognition, Prizes, and Awards (\$117)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$53,626)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

5.0 Outreach

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 978,175	\$ 919,618	\$ 1,012,388	\$ 1,414,806	\$ 1,270,595	\$ (144,211)	-10.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	21,171	46,245	43,022	70,459	115,162	44,703	63.4%
Operating Expenses	95,405	78,745	86,317	120,611	320,645	200,034	165.9%
Operating Capital Outlay	6,902	3,408	966	5,819	6,547	728	12.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,101,653	\$ 1,048,016	\$ 1,142,693	\$ 1,611,695	\$ 1,712,949	\$ 101,254	6.3%

IV. Program and Activity Allocations

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,270,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,595
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	114,446	-	-	670	-	46	115,162
Operating Expenses	320,645	-	-	-	-	-	320,645
Operating Capital Outlay	6,547	-	-	-	-	-	6,547
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,712,233	\$ -	\$ -	\$ 670	\$ -	\$ 46	\$ 1,712,949

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	10.28	\$ 921,399	\$ 1,270,595	\$ -	\$ 1,270,595
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	49,975	65,187	115,162
Operating Expenses			320,645	-	320,645
Operating Capital Outlay			6,547	-	6,547
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,647,762	\$ 65,187	\$ 1,712,949

WORKFORCE
Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	10.40	10.31	10.31	10.40	10.28	(0.12)	-1.2%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	0.01	0.01	100.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10.40	10.31	10.31	10.40	10.29	(0.11)	-1.1%

IV. Program and Activity Allocations

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

5.0 Outreach
Fiscal Year 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

FY 2022–23 Amended Budget		10.40	\$	1,611,695	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.12	207,364	
1	Internal Redirections	14,477	0.12		Redirection of FTEs
2	Group Insurance	12,914			Anticipated rate reduction in group insurance
3	Program 5.0 Adjustments	179,973			Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
Other Personal Services				-	
Contracted Services				33	
1	Software Maintenance Services	33			Allocated across programs based upon need; overall budget decreased by \$1,916
Operating Expenses				3,279	
1	Insurance and Bonds	678			Allocated across programs based upon need; overall budget increased by \$111,770
2	Travel — District Business	677			Allocated across programs based upon need; overall budget increased by \$6,009
3	Repair and Maintenance of Equipment	597			Allocated across programs based upon need; overall budget increased by \$14,618
4	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	420			Adjustment made based on historical spend and projected needs
5	Office Support Supplies	396			Adjustment made based on historical spend and projected needs
6	Computer Software	270			Allocated across programs based upon need; overall budget decreased by \$19,591
7	Uniforms	241			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				1,061	
1	Computer Hardware Over \$5,000	1,061			Allocated across programs; overall budget decreased by \$84,932
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			0.12	211,737	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Intern	4,427	0.01	63,153	Adjustment from \$12 per hour to \$15 per hour, slight increase in hours
2	Salaries and Benefits Potential Merit	48,486			Governor's Framework for Freedom Budget potential merit pay adjustment based on documented performance
3	Florida Retirement System	10,240			Legislative rate adjustment
Other Personal Services					-
Contracted Services					44,736
1	Legal Services / Attorney's Fees	41			Allocated across programs based upon need; total budget decreased by \$14,070
2	Court Reporter and Transcription Services	74			Allocated across programs based upon need; total budget remains the same
3	Consultant Services	301			Allocated across programs based on need; overall budget decreased by \$273,538
4	Computer Technology Services	674			Allocated across programs based upon need; overall budget increased by \$42,426
5	Oracle Enterprise Content Management System Developer Upgrade	4,471			Non-recurring upgrade to internal invoice routing system
6	Blue School Grant Program	39,175			Adjustment made based on projected needs
Operating Expenses					203,313
1	Cellular Telephones and Accessories	1			Allocated across programs based upon need; total budget remains the same
2	Subscriptions	1			Cross-charging variance
3	Meeting Resources	2			Cross-charging variance. Overall budget increased by \$1,401
4	Telephone and Communications	3			Allocated across programs based upon need; total budget remains the same
5	Rewards, Recognition, Prizes, and Awards	5			Adjustment made based on historical spend and projected needs
6	Office Furniture / Equipment Under \$5,000	7			Allocated across programs based upon need; overall budget increased by \$8,011
7	Legal Advertising and Public Notices	18			Allocated across programs based on need; overall budget increased by \$9,511
8	Educational Reimbursements	23			Allocated across programs based upon need; total budget remains the same
9	Books and Technical Materials	48			Allocated across programs based upon need; overall budget increased by \$1,035
10	Recording and Court Costs	82			Allocated across program based upon need; overall budget increased by \$5,000.
11	Out of State Travel / Training	103			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Printing and Reproduction Services	421			Allocated across programs based upon need; overall budget decreased by \$508
13	Computer Hardware Under \$5,000	673			Allocated across programs; overall budget increased by \$27,971
14	Memberships, Professional Certifications, and Licenses	1,382			Learning and Development Plan updated annually for anticipated fiscal year needs
15	Training — No Travel	1,592			Learning and Development Plan updated annually for anticipated fiscal year needs
16	In-State Training and Related Travel	9,952			Learning and Development Plan updated annually for anticipated fiscal year needs
17	Educational Supplies	24,221			Adjustment made based on historical spend and projected needs
18	Promotional Activities	164,779			Adjustment made based on historical spend and projected needs
Operating Capital Outlay					1,789
1	Office Furniture / Equipment Over \$5,000	1,789			Allocated across programs; overall budget increased by \$131,433
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0.01	312,991	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2023–24			10.29	\$ 1,712,949	

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 the 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 2023–24 the program's FTEs will be decreased by 0.12 to 10.28 due to internal adjustments among activities.

During the three-year comparison period, between FY 2019–20 and FY 2021–22, there are noticeable changes in expenditures under Salaries and Benefits, Contracted Services, and Operating Capital Outlay. Salaries and Benefits show an increase of 3 percent compared to the total budget for FY 2021–22 primarily due to filling districtwide vacancies, combined with annual turnover. The increases under Contracted Services were mainly due to increases in the Blue School Grant Program (\$16,000), Computer Technology Services (\$2,487), and Legal Settlement (\$2,835). The reductions under Operating Capital Outlay were due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$1,414,806 compared to the actual audited expenditures in FY 2021–22 of \$1,012,388 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services increased by 63.8 percent, or \$27,437, primarily due to increases in Legislative Services (\$18,000) and Blue School Grant Program (\$4,825). Operating Expenses increased by 39.7 percent, or \$34,294, primarily due to an increase in Promotional Activities (\$26,087). Operating Expenses for the Tentative Budget show a \$200,034 increase compared to the Amended Budget primarily due to an increase in promotional activities tied to the District's Public Education and Outreach Initiative.

Budget Variances

The program budget for Outreach in the FY 2023–24 Tentative Budget has a 6.3 percent, or \$101,254, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

IV. Program and Activity Allocations

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 10.2 percent, or \$144,211, in this program.
- Contracted Services will increase by 63.4 percent, or \$44,703, due to projected increases in Legal Services / Attorney's Fees (\$41), Court Reporter and Transcription Services (\$74), Consultant Services (\$301), Computer Technology Services (\$674), Oracle Enterprise Content Management System Developer Upgrade (\$4,471), and Blue School Grant Program (\$39,175), which are offset by a decrease in Software Maintenance Services (\$33).
- Operating Expenses will increase by 165.9 percent, or \$200,034, due to projected increases in Cellular Telephones and Accessories (\$1), Subscriptions (\$1), Meeting Resources (\$2), Telephone and Communications (\$3), Rewards, Recognition, Prizes, and Awards (\$5), Office Furniture / Equipment Under \$5,000 (\$7), Legal Advertising and Public Notices (\$18), Educational Reimbursements (\$23), Books and Technical Materials (\$48), Recording and Court Costs (\$82), Out of State Travel / Training (\$103), Printing and Reproduction Services (\$421), Computer Hardware Under \$5,000 (\$673), Memberships, Professional Certifications, and Licenses (\$1,382), Training — No Travel (\$1,592), In-State Training and Related Travel (\$9,952), Educational Supplies (\$24,221), and Promotional Activities (\$164,779), which are offset by decreases in Insurance and Bonds (\$678), Travel — District Business (\$677), Repair and Maintenance of Equipment (\$597), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$420), Office Support Supplies (\$396), Computer Software (\$270), and Uniforms (\$241).
- Operating Capital Outlay will increase by 12.5 percent, or \$728, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$1,789), which is offset by a decrease in Computer Hardware Over \$5,000 (\$1,061).

Major Budget Items

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

- Salaries and Benefits – \$1,270,595 for 10.28 FTEs
 - 5.1 Water Resource Education (1 FTEs)
 - 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)
 - Legislative Services (\$18,000)
 - Computer Technology Services (\$17,849)
 - Software Maintenance Services (\$9,738)
 - Oracle Enterprise Content Management System Developer Upgrade (\$4,471)
 - Consultant Services (\$4,292)

IV. Program and Activity Allocations

- Legal Services / Attorney's Fees (\$518)
- Court Reporter and Transcription Services (\$294)
- Operating Expenses
 - Promotional Activities (\$214,500)
 - Educational Supplies (\$26,500)
 - In-State Training and Related Travel (\$13,393)
 - Subscriptions (\$11,701)
 - Travel — District Business (\$10,226)
 - Printing and Reproduction Services (\$9,017)
 - Insurance and Bonds (\$6,429)
 - Computer Hardware Under \$5,000 (\$6,004)
 - Telephone and Communications (\$5,750)
 - Cellular Telephones and Accessories (\$3,989)
 - Repair and Maintenance of Equipment (\$2,833)
 - Training — No Travel (\$2,678)
 - Memberships, Professional Certifications, and Licenses (\$2,301)
 - Office Support Supplies (\$1,070)
 - Office Furniture / Equipment Under \$5,000 (\$1,018)
 - Uniforms (\$909)
 - Educational Reimbursements (\$619)
 - Rewards, Recognition, Prizes, and Awards (\$509)
 - Recording and Court Costs (\$329)
 - Computer Software (\$268)
 - Meeting Resources (\$207)
 - Books and Technical Materials (\$171)
 - Out of State Travel / Training (\$153)
 - Legal Advertising and Public Notices (\$71)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$4,758)
 - Office Furniture / Equipment Over \$5,000 (\$1,789)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

5.1 Water Resource Education

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 75,855	\$ 69,383	\$ -	\$ 88,534	\$ 98,165	\$ 9,631	10.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	19,999	16,000	20,825	60,000	39,175	188.1%
Operating Expenses	19,463	2,485	3,426	3,000	205,000	202,000	6733.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 95,318	\$ 91,867	\$ 19,426	\$ 112,359	\$ 363,165	\$ 250,806	223.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 363,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,165

OPERATING AND NON-OPERATING Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 98,165	\$ -	\$ 98,165
Other Personal Services	-	-	-
Contracted Services	-	60,000	60,000
Operating Expenses	205,000	-	205,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 303,165	\$ 60,000	\$ 363,165

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 eighth 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 2019–20 through FY 2021–22, reflect the fact that the staff administering this activity were sometimes directed to assist with other activities within Program 5.0. This also explains the increase between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget. The large increase during the three-year comparison period under Contracted Services was due to a program shift for the Blue School grant program. In FY 2020–21 this line item shifted from activity 5.2, operating expenses to activity 5.1, contracted services to better record the budget and expenditures associated with this educational program. In FY 2019–20, the activity added \$19,213 in Educational Supplies under Operating Expenses for a new outreach project – Nutrient Reduction and Residential Water Conservation. Operating Expenses for the Tentative Budget show a \$202,000 increase compared to the Amended Budget primarily due to an increase in promotional activities tied to the District’s Public Education and Outreach Initiative.

Budget Variances

The activity budget for Water Resource Education in the FY 2023–24 Tentative Budget has a 223.2 percent, or \$250,806, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 10.9 percent, or \$9,631.
- Contracted Services will increase by 188.1 percent, or \$39,175, due to a projected increase in Blue School Grant Program (\$39,175).
- Operating Expenses will increase by 6,733.3 percent, or \$202,000, due to projected increases in Educational Supplies (\$24,221) and Promotional Activities (\$177,779).

Major Budget Items

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

- Salaries and Benefits (\$98,165)
- Contracted Services
 - Blue School Grant Program (\$60,000)

IV. Program and Activity Allocations

- Operating Expenses
 - Promotional Activities (\$178,500)
 - Educational Supplies (\$26,500)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
5.2 Public Information

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 815,676	\$ 775,348	\$ 936,058	\$ 1,149,231	\$ 1,024,300	\$ (124,931)	-10.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	374	2,761	3,957	2,181	2,492	311	14.3%
Operating Expenses	55,705	47,845	57,835	91,093	78,963	(12,130)	-13.3%
Operating Capital Outlay	1,948	209	4	2,726	2,451	(275)	-10.1%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 873,703	\$ 826,163	\$ 997,854	\$ 1,245,231	\$ 1,108,206	\$ (137,025)	-11.0%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,108,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,024,300	\$ -	\$ 1,024,300
Other Personal Services	-	-	-
Contracted Services	2,492	-	2,492
Operating Expenses	78,963	-	78,963
Operating Capital Outlay	2,451	-	2,451
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,108,206	\$ -	\$ 1,108,206

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 10.5 percent compared to the total budget for FY 2021–22 primarily due to filling districtwide vacancies, combined with annual turnover. The increases in expenditures under Contracted Services during the three-year comparison period, from FY 2019–20 to FY 2021–22, were primarily due to 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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget. Decreases under Operating Capital Outlay during the same three-year comparison period were primarily due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$1,149,231 compared to the actual audited expenditures in FY 2021–22 of \$936,058 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Operating Expenses showed a 57.5 percent, or \$33,258, increase when comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget primarily due to an increase in Promotional Activities (\$28,792).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Public Information in the FY 2023–24 Tentative Budget has an 11 percent, or \$137,025, decrease compared to the FY 2022–23 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 10.9 percent, or \$124,931, in this activity.
- Contracted Services will increase by 14.3 percent, or \$311, due to projected increases in Legal Services / Attorney’s Fees (\$41), Court Reporter and Transcription Services (\$74), and Consultant Services (\$303), which are offset by a decrease in Computer Technology Services (\$107).
- Operating Expenses will decrease by 13.3 percent, or \$12,130, due to projected decreases in Promotional Activities (\$13,000), Insurance and Bonds (\$678), Computer Hardware Under \$5,000 (\$608), Travel — District Business (\$588), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$420), Office Support Supplies (\$396), and Uniforms (\$250), which are offset by increases in Subscriptions (\$1), Cellular Telephones and Accessories (\$1), Repair and Maintenance of Equipment (\$1), Office Furniture / Equipment Under \$5,000 (\$2), Meeting Resources (\$2), Telephone and Communications (\$3), Legal Advertising and Public Notices (\$18), Educational Reimbursements (\$23), Books and Technical Materials (\$48), Recording and Court Costs (\$82), In-State Training and Related Travel (\$298), Printing and Reproduction Services (\$421), Memberships, Professional Certifications, and Licenses (\$1,307), and Training — No Travel (\$1,603).
- Operating Capital Outlay will decrease by 10.1 percent, or \$275, due to a projected decrease in Computer Hardware Over \$5,000 (\$2,064), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$1,789).

Major Budget Items

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

- Salaries and Benefits (\$1,024,300)
- Contracted Services
 - Consultant Services (\$1,609)
 - Legal Services / Attorney’s Fees (\$518)
 - Court Reporter and Transcription Services (\$294)
 - Computer Technology Services (\$71)
- Operating Expenses
 - Promotional Activities (\$36,000)
 - Printing and Reproduction Services (\$9,017)
 - Insurance and Bonds (\$6,429)
 - Telephone and Communications (\$5,750)
 - Subscriptions (\$4,701)

IV. Program and Activity Allocations

- Cellular Telephones and Accessories (\$3,989)
- Memberships, Professional Certifications, and Licenses (\$2,226)
- Training — No Travel (\$2,175)
- In-State Training and Related Travel (\$1,632)
- Travel — District Business (\$1,547)
- Office Furniture / Equipment Under \$5,000 (\$1,009)
- Office Support Supplies (\$816)
- Repair and Maintenance of Equipment (\$778)
- Educational Reimbursements (\$619)
- Uniforms (\$550)
- Rewards, Recognition, Prizes, and Awards (\$500)
- Computer Hardware Under \$5,000 (\$447)
- Recording and Court Costs (\$329)
- Meeting Resources (\$207)
- Books and Technical Materials (\$171)
- Legal Advertising and Public Notices (\$71)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$1,789)
 - Computer Hardware Over \$5,000 (\$662)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

5.3 Public Relations

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

5.4 Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 34,291	\$ 19,973	\$ 23,522	\$ 103,799	\$ 78,582	\$ (25,217)	-24.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	-
Operating Expenses	14,845	12,238	16,983	18,000	27,745	9,745	54.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 49,136	\$ 32,211	\$ 40,505	\$ 139,799	\$ 124,327	\$ (15,472)	-11.1%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 124,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,327

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 78,582	\$ -	\$ 78,582
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	\$ 124,327	\$ -	\$ 124,327

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 decrease in expenditures under Salaries and Benefits during the three-year comparison period, between FY 2019–20 and FY 2021–22 was primarily due to districtwide vacancies, combined with annual turnover.

Salaries and Benefits in the FY 2022–23 Amended Budget were \$103,799 compared to the actual audited expenditures in FY 2021–22 of \$23,522 primarily due to internal redirection of priorities based upon needs.

Contracted Services showed a 100 percent, or \$18,000, increase when comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget due to an increase in Legislative Services (\$18,000).

Budget Variances

The activity budget for Lobbying/Legislative Affairs/Cabinet Affairs in the FY 2023–24 Tentative Budget has an 11.1 percent, or \$15,472, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 24.3 percent, or \$25,217, in this activity.
- Operating Expenses will increase by 54.1 percent, or \$9,745, due to projected increases in Memberships, Professional Certifications, and Licenses (\$75) and In-State Training and Related Travel (\$9,670).

Major Budget Items

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

- Salaries and Benefits (\$78,582)
- 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
5.5 Other Outreach Activities

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	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 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

5.6 Technology and Information Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 52,353	\$ 54,914	\$ 52,808	\$ 73,242	\$ 69,548	\$ (3,694)	-5.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	20,797	23,485	23,065	29,453	34,670	5,217	17.7%
Operating Expenses	5,392	16,177	8,073	8,518	8,937	419	4.9%
Operating Capital Outlay	4,954	3,199	962	3,093	4,096	1,003	32.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 83,496	\$ 97,775	\$ 84,908	\$ 114,306	\$ 117,251	\$ 2,945	2.6%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 116,535	\$ -	\$ -	\$ 670	\$ -	\$ 46	\$ 117,251

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 69,548	\$ -	\$ 69,548
Other Personal Services	-	-	-
Contracted Services	29,483	5,187	34,670
Operating Expenses	8,937	-	8,937
Operating Capital Outlay	4,096	-	4,096
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 112,064	\$ 5,187	\$ 117,251

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 2023–24 Tentative Budget has a 2.6 percent, or \$2,945, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 5 percent, or \$3,694, in this activity.
- Contracted Services will increase by 17.7 percent, or \$5,217, due to projected increases in Computer Technology Services (\$781), and Oracle Enterprise Content Management System Developer Upgrade (\$4,471), which are offset by decreases in Software Maintenance Services (\$33) and Consultant Services (\$2).
- Operating Expenses will increase by 4.9 percent, or \$419, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$5), Rewards, Recognition, Prizes, and Awards (\$5), Uniforms (\$9), Out of State Travel / Training (\$103), and Computer Hardware Under \$5,000 (\$1,281), which are offset by decreases in Repair and Maintenance of Equipment (\$598), Computer Software (\$270), Travel — District Business (\$89), In-State Training and Related Travel (\$16), and Training — No Travel (\$11).
- Operating Capital Outlay will increase by 32.4 percent, or \$1,003, due to a projected increase in Computer Hardware Over \$5,000 (\$1,003).

Major Budget Items

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

- Salaries and Benefits (\$69,548)
- Contracted Services
 - Computer Technology Services (\$17,778)
 - Software Maintenance Services (\$9,738)
 - Oracle Enterprise Content Management System Developer Upgrade (\$4,471)
 - Consultant Services (\$2,683)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$5,557)
 - Repair and Maintenance of Equipment (\$2,055)
 - Training — No Travel (\$503)
 - Computer Software (\$268)
 - Travel — District Business (\$179)
 - Out of State Travel / Training (\$153)
 - In-State Training and Related Travel (\$141)
 - Office Support Supplies (\$54)
 - Office Furniture / Equipment Under \$5,000 (\$9)
 - Uniforms (\$9)
 - Rewards, Recognition, Prizes, and Awards (\$9)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$4,096)

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; 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.0 District Management and Administration

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 5,653,442	\$ 5,729,679	\$ 5,496,258	\$ 6,996,315	\$ 7,227,671	\$ 231,356	3.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	417,838	588,496	702,320	718,076	744,879	26,803	3.7%
Operating Expenses	2,719,319	3,004,006	2,898,458	3,307,424	3,515,016	207,592	6.3%
Operating Capital Outlay	71,270	34,453	9,746	58,861	66,964	8,103	13.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 8,861,869	\$ 9,356,634	\$ 9,106,782	\$ 11,080,676	\$ 11,554,530	\$ 473,854	4.3%

SOURCE OF FUNDS

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,227,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,227,671
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	737,553	-	-	6,850	-	476	744,879
Operating Expenses	3,515,016	-	-	-	-	-	3,515,016
Operating Capital Outlay	66,964	-	-	-	-	-	66,964
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 11,547,204	\$ -	\$ -	\$ 6,850	\$ -	\$ 476	\$ 11,554,530

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	57.46	\$ 5,079,918	\$ 7,227,671	\$ -	\$ 7,227,671
Other Personal Services	-	-	-	-	-
Contracted Services	0.87	36,000	691,813	53,066	744,879
Operating Expenses			3,515,016	-	3,515,016
Operating Capital Outlay			66,964	-	66,964
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 11,501,464	\$ 53,066	\$ 11,554,530

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	59.06	57.29	57.24	58.12	57.46	(0.66)	-1.1%
Contingent Worker	-	-	-	1.64	0.87	(0.77)	-47.0%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.15	0.15	0.03	0.51	0.48	1600.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	59.21	57.44	57.39	59.79	58.84	(0.95)	-1.6%

IV. Program and Activity Allocations

**St. Johns River Water Management District
REDUCTIONS — NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24**

FY 2022–23 Amended Budget		59.79	\$11,080,676		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.66	406,190	
1	Internal Redirections	82,450	0.66		Redirection of FTEs, primarily to program 4.0
2	Group Insurance	134,074			Anticipated rate reduction in group insurance
3	Program 6.0 Adjustments	189,666			Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
Other Personal Services				-	
Contracted Services			0.77	52,296	
1	Temporary (Contingent) Labor Services	32,029	0.77		Adjustment made based on projected needs
2	Auditing and Accounting Services	13,358			Adjustment made based on projected needs
3	Training Services	4,300			Districtwide Learning and Development Plan updated annually for anticipated fiscal year needs
4	Legal Services / Attorney's Fees	2,609			Allocated across programs based upon need; total budget decreased by \$14,070
Operating Expenses				13,161	
1	Repair and Maintenance of Equipment	5,740			Allocated across programs based upon need; overall budget increased by \$14,618
2	Promotional Activities	3,500			Adjustment made based on historical spend and projected needs
3	Computer Software	2,701			Allocated across programs based upon need; overall budget decreased by \$19,591
4	Dormant Materials	500			Adjustment made based on historical spend and projected needs
5	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	288			Adjustment made based on historical spend and projected needs
6	Educational Reimbursements	235			Allocated across programs based upon need; total budget remains the same
7	Subscriptions	197			Annual Membership of Safety Material
Operating Capital Outlay				10,193	
1	Computer Hardware Over \$5,000	10,193			Allocated across programs; overall budget decreased by \$84,932
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			1.43	481,840	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Intern	15,314	0.48	637,546	Adjustment from \$12 per hour to \$15 per hour, slight increase in hours
2	Salaries and Fringe Benefits	515,927	0.48		Governor's Framework for Freedom Budget potential merit pay adjustment based on documented performance
3	Florida retirement System	106,305			Legislative rate adjustment
Other Personal Services					-
Contracted Services					79,099
1	Court Reporter and Transcription	442			Allocated across programs based upon need; total budget remains the same
2	Software Maintenance Services	769			Allocated across programs based upon need; overall budget decreased by \$1,916
3	Computer Technology Services	8,813			Allocated across programs based upon need; overall budget increased by \$42,426
4	Consultant Services	23,335			Allocated across programs based upon need; overall budget decreased by \$273,538
5	Oracle Enterprise Content Management System Developer Upgrade	45,740			Non-recurring upgrade to internal invoice routing system
Operating Expenses					220,753
1	Printing and Reproduction Services	7			Allocated across programs based upon need; overall budget decreased by \$508
2	Office Support Supplies	181			Adjustment made based on historical spend and projected needs
3	Rewards, Recognition, Prizes, and Awards	346			Adjustment made based on historical spend and projected needs
4	Training — No Travel	387			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Books and Technical Materials	388			Allocated across programs based upon need; overall budget increased by \$1,035
6	Cellular Telephones and Accessories	457			Allocated across programs based upon need; total budget remains the same
7	Recording and Court Costs	494			Allocated across program based upon need; overall budget increased by \$5,000
8	Meeting Resources	611			Cross-charging variance. Overall budget increased by \$1,401
9	Telephone and Communications	659			Allocated across programs based upon need; total budget remains the same
10	Uniforms	741			Adjustment made based on historical spend and projected needs
11	In-State Training and Related Travel	798			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Out of State Travel / Training	1,059			Learning and Development Plan updated annually for anticipated fiscal year needs
13	Moving Expenses	1,100			Allocated across programs based upon need; total budget remains the same
14	Travel — District Business	1,302			Allocated across programs based upon need; overall budget increased by \$6,009
15	Office Furniture / Equipment Under \$5,000	3,105			Allocated across programs based upon need; overall budget increased by \$8,011
16	Insurance and Bonds	4,075			Allocated across programs based upon need; overall budget increased by \$111,770
17	Safety Supplies	5,139			Adjustment made based on historical spend and projected needs
18	Computer Hardware Under \$5,000	7,484			Allocated across programs; overall budget increased by \$27,971
19	Legal Advertising and Public Notices	11,706			Allocated across programs based on need; overall budget increased by \$9,511
20	Memberships, Professional Certifications, and Licenses	35,214			Learning and Development Plan updated annually for anticipated fiscal year needs
21	Property Appraiser / Tax Collector Commissions	145,500			Adjustment made based on projected needs
Operating Capital Outlay					18,296
1	Office Furniture / Equipment Over \$5,000	18,296			Allocated across programs; overall budget increased by \$131,433
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			0.48	955,694	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2023–24			58.84	\$ 11,554,530	

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.

IV. Program and Activity Allocations

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there were noticeable changes in expenditures under Contracted Services and Operating Capital Outlay. The 68.1 percent, or \$284,483, increase under Contracted Services was mainly due to Legal Settlement expenses which were the result 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. Consultant Services (\$75,076), FSA Fees and Forfeitures (\$21,956), Computer Technology Services (\$21,941), and Safety Training (\$17,342) also played a role in the increase in Contracted Services during this time frame. Operating Capital Outlay experienced an 86.3 percent decrease due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations were indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$6,996,315 compared to the actual audited expenditures in FY 2021–22 of \$5,496,258 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Operating Expenses indicated an increase of 14.1 percent, or \$408,966, primarily due to an increase in Property Appraiser / Tax Collector Commissions (\$319,335).

Budget Variances

The program budget for District Management and Administration in the FY 2023–24 Tentative Budget has a 4.3 percent, or \$473,854, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as an internal redirection of 0.66 FTEs primarily to program 4.0. With these adjustments, Salaries and Benefits will increase by 3.3 percent, or \$231,356.
- Contracted Services will increase by 3.7 percent, or \$26,803, due to projected increases in Court Reporter and Transcription Services (\$442), Software Maintenance Services (\$769), Computer Technology Services (\$8,813), Consultant Services (\$23,335), and Oracle Enterprise Content Management System Developer Upgrade (\$45,740), which are offset by decreases in Temporary (Contingent) Labor Services (\$32,029), Auditing and Accounting Services (\$13,358), Training Services (\$4,300), and Legal Services / Attorney’s Fees (\$2,609).
- Operating Expenses will increase by 6.3 percent, or \$207,592, due to projected increases in Printing and Reproduction Services (\$7), Office Support Supplies (\$181), Rewards, Recognition, Prizes, and Awards (\$346), Training — No Travel (\$387), Books and Technical Materials (\$388), Cellular Telephones and Accessories (\$457), Recording and Court Costs (\$494), Meeting Resources (\$611), Telephone and Communications (\$659), Uniforms (\$741), In-State

IV. Program and Activity Allocations

Training and Related Travel (\$798), Out of State Travel / Training (\$1,059), Moving Expenses (\$1,100), Travel — District Business (\$1,302), Office Furniture / Equipment Under \$5,000 (\$3,105), Insurance and Bonds (\$4,075), Safety Supplies (\$5,139), Computer Hardware Under \$5,000 (\$7,484), Legal Advertising and Public Notices (\$11,706), Memberships, Professional Certifications, and Licenses (\$35,214), and Property Appraiser / Tax Collector Commissions (\$145,500), which are offset by decreases in Repair and Maintenance of Equipment (\$5,740), Promotional Activities (\$3,500), Computer Software (\$2,701), Dormant Materials (\$500), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$288), Educational Reimbursements (\$235), and Subscriptions (\$197).

- Operating Capital Outlay will increase by 13.8 percent, or \$8,103, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$18,296), which is offset by a decrease in Computer Hardware Over \$5,000 (\$10,193).

Major Budget Items

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

- Salaries and Benefits – \$7,227,671 for 57.46 FTEs
 - 6.1.1 Executive Direction (7 FTEs)
 - 6.1.2 General Counsel (4.5 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) (0.54 FTEs)
 - 6.1.9 Technology and Information Services (5.42 FTEs)
- Contracted Services
 - Computer Technology Services (\$182,605)
 - Consultant Services (\$159,643)
 - Software Maintenance Services (\$99,626)
 - Auditing and Accounting Services (\$95,000)
 - Training Services (\$66,200)
 - Oracle Enterprise Content Management System Developer Upgrade (\$45,740)
 - Temporary (Contingent) Labor Services (\$36,000)
 - Safety Training (\$24,300)
 - Health and Wellness (\$17,500)
 - Legal Services / Attorney's Fees (\$11,647)
 - Court Reporter and Transcription Services (\$6,618)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$2,945,500)
 - Insurance and Bonds (\$69,706)
 - Computer Hardware Under \$5,000 (\$61,422)
 - Telephone and Communications (\$58,822)
 - Rewards, Recognition, Prizes, and Awards (\$56,241)
 - Legal Advertising and Public Notices (\$51,242)

IV. Program and Activity Allocations

- Memberships, Professional Certifications, and Licenses (\$42,792)
- Cellular Telephones and Accessories (\$40,810)
- Travel — District Business (\$29,889)
- Repair and Maintenance of Equipment (\$28,981)
- In-State Training and Related Travel (\$18,638)
- Travel — Board and Authorized Persons (\$18,000)
- Office Support Supplies (\$17,170)
- Training — No Travel (\$11,130)
- Safety Supplies (\$9,700)
- Other Utilities (\$8,000)
- Recording and Court Costs (\$7,412)
- Educational Reimbursements (\$6,713)
- Moving Expenses (\$6,000)
- Meeting Resources (\$5,959)
- Promotional Activities (\$4,100)
- Office Furniture / Equipment Under \$5,000 (\$4,040)
- Books and Technical Materials (\$3,838)
- Uniforms (\$3,041)
- Computer Software (\$2,744)
- Out of State Travel / Training (\$1,562)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
- Subscriptions (\$508)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$106)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$48,668)
 - Office Furniture / Equipment Over \$5,000 (\$18,296)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1 Administrative and Operations Support

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
Salaries and Benefits	\$ 5,653,442	\$ 5,729,679	\$ 5,496,258	\$ 6,996,315	\$ 7,227,671	\$ 231,356	3.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	417,838	588,496	702,320	718,076	744,879	26,803	3.7%
Operating Expenses	338,404	483,443	417,793	507,424	569,516	62,092	12.2%
Operating Capital Outlay	71,270	34,453	9,746	58,861	66,964	8,103	13.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 6,480,954	\$ 6,836,071	\$ 6,626,117	\$ 8,280,676	\$ 8,609,030	\$ 328,354	4.0%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 8,601,704	\$ -	\$ -	\$ 6,850	\$ -	\$ 476	\$ 8,609,030

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,227,671	\$ -	\$ 7,227,671
Other Personal Services	-	-	-
Contracted Services	691,813	53,066	744,879
Operating Expenses	569,516	-	569,516
Operating Capital Outlay	66,964	-	66,964
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 8,555,964	\$ 53,066	\$ 8,609,030

Trends and Changes

There are eight subactivities 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
6.1.1 Executive Direction

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 714,261	\$ 907,197	\$ 1,198,636	\$ 1,307,314	\$ 1,393,057	\$ 85,743	6.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	24,643	27,507	22,717	52,284	52,284	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 738,904	\$ 934,704	\$ 1,221,353	\$ 1,359,598	\$ 1,445,341	\$ 85,743	6.3%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,445,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,445,341

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,393,057	\$ -	\$ 1,393,057
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	\$ 1,445,341	\$ -	\$ 1,445,341

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 2019–20 to FY 2021–22, under Salaries and Benefits is due to a combination of changes to

IV. Program and Activity Allocations

the FTEs administering the program based on needs and commensurate with experience and qualifications.

Budget Variances

The subactivity budget for Executive Direction in the FY 2023–24 Tentative Budget has a 6.3 percent, or \$85,743, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 6.6 percent, or \$85,743.

Major Budget Items

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

- Salaries and Benefits (\$1,393,057)
- Operating Expenses
 - Travel — District Business (\$18,000)
 - Travel — Board and Authorized Persons (\$18,000)
 - Legal Advertising and Public Notices (\$6,000)
 - Meeting Resources (\$5,000)
 - In-State Training and Related Travel (\$1,570)
 - Uniforms (\$1,000)
 - Office Support Supplies (\$1,000)
 - Memberships, Professional Certifications, and Licenses (\$964)
 - Rental of Training / Meeting Facilities (\$250)
 - Office Furniture / Equipment Under \$5,000 (\$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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.2 General Counsel / Legal

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 441,100	\$ 403,149	\$ 362,562	\$ 544,332	\$ 610,618	\$ 66,286	12.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,291	102,853	148,344	58,080	54,464	(3,616)	-6.2%
Operating Expenses	6,999	12,379	12,765	17,632	18,780	1,148	6.5%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 452,390	\$ 518,381	\$ 523,671	\$ 620,044	\$ 683,862	\$ 63,818	10.3%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 683,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,862

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 610,618	\$ -	\$ 610,618
Other Personal Services	-	-	-
Contracted Services	54,464	-	54,464
Operating Expenses	18,780	-	18,780
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 683,862	\$ -	\$ 683,862

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 and Operating Expenses had substantial increases during the three-year comparison period, from FY 2019–20 through FY 2021–22. The unusually high expenditures under Contracted Services were mainly due to the Legal Settlement expenses in FY 2021–22 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. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget. The FY 2019–20 through FY 2021–22 comparison period has an 82.4 percent, or \$5,766, increase under Operating Expenses mainly due to increases in Recording and Court Costs (\$2,682), Educational Reimbursements (\$2,056), and In-State Training and Related Travel (\$1,368), which were partially offset by Moving Expenses (\$1,290).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Amended Budget were \$544,332 compared to the actual audited expenditures in FY 2021–22 of \$362,562 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The subactivity budget for General Counsel in the FY 2023–24 Tentative Budget has a 10.3 percent, or \$63,818, increase compared to the FY 2022–23 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 12.2 percent, or \$66,286.
- Contracted Services will decrease by 6.2 percent, or \$3,616, due to projected decreases in Legal Services / Attorney’s Fees (\$2,609) and Consultant Services (\$1,449), which are offset by an increase in Court Reporter and Transcription Services (\$442).
- Operating Expenses will increase by 6.5 percent, or \$1,148, due to projected increases in Printing and Reproduction Services (\$7), Meeting Resources (\$11), Office Furniture / Equipment Under \$5,000 (\$14), Office Support Supplies (\$25), Training — No Travel (\$47), Memberships, Professional Certifications, and Licenses (\$69), Travel — District Business (\$71), Legal Advertising and Public Notices (\$106), Books and Technical Materials (\$388), Recording and Court Costs (\$494), and In-State Training and Related Travel (\$813), which are offset by a decrease in Educational Reimbursements (\$897).

Major Budget Items

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

- Salaries and Benefits (\$610,618)

IV. Program and Activity Allocations

- Contracted Services
 - Consultant Services (\$36,199)
 - Legal Services / Attorney's Fees (\$11,647)
 - Court Reporter and Transcription Services (\$6,618)
- Operating Expenses
 - Recording and Court Costs (\$7,412)
 - Books and Technical Materials (\$3,838)
 - In-State Training and Related Travel (\$2,192)
 - Legal Advertising and Public Notices (\$1,588)
 - Memberships, Professional Certifications, and Licenses (\$1,298)
 - Travel — District Business (\$1,059)
 - Training — No Travel (\$549)
 - Office Support Supplies (\$371)
 - Office Furniture / Equipment Under \$5,000 (\$199)
 - Meeting Resources (\$159)
 - Printing and Reproduction Services (\$106)
 - 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.3 Inspector General

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
Salaries and Benefits	\$ 156,028	\$ 129,852	\$ 168,880	\$ 205,428	\$ 208,644	\$ 3,216	1.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	2,500	2,500	-	-
Operating Expenses	380	2,778	1,265	1,745	1,895	150	8.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 156,408	\$ 132,630	\$ 170,145	\$ 209,673	\$ 213,039	\$ 3,366	1.6%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 213,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 208,644	\$ -	\$ 208,644
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	\$ 213,039	\$ -	\$ 213,039

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 2019–20 through FY 2021–22, there was noticeable changes in expenditures under Operating Expenses due to increases in

IV. Program and Activity Allocations

In-State Training and Related Travel (\$745) and Memberships, Professional Certifications, and Licenses (\$251), which are offset by a decrease in Training — No Travel (\$111).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Amended Budget were \$205,428 compared to the actual audited expenditures in FY 2021–22 of \$168,880 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The subactivity budget for Inspector General in the FY 2023–24 Tentative Budget has a 1.6 percent, or \$3,366, increase compared to the FY 2022–23 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 1.6 percent, or \$3,216.
- Operating Expenses will increase by 8.6 percent, or \$150, due to a projected increase in Memberships, Professional Certifications, and Licenses (\$150).

Major Budget Items

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

- Salaries and Benefits (\$208,644)
- 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.4 Administrative Support

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
Salaries and Benefits	\$ 2,234,794	\$ 2,246,019	\$ 1,884,094	\$ 2,603,284	\$ 2,687,643	\$ 84,359	3.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	80,390	121,706	133,101	191,158	147,300	(43,858)	-22.9%
Operating Expenses	87,966	104,195	103,859	139,001	155,723	16,722	12.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,403,150	\$ 2,471,920	\$ 2,121,054	\$ 2,933,443	\$ 2,990,666	\$ 57,223	2.0%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,990,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,687,643	\$ -	\$ 2,687,643
Other Personal Services	-	-	-
Contracted Services	147,300	-	147,300
Operating Expenses	155,723	-	155,723
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,990,666	\$ -	\$ 2,990,666

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 2019–20 through FY 2021–22, are noticeable under Salaries and Benefits and Contracted Services. Salaries and Benefits show a reduction of 3.9 percent compared to the total budget for FY 2021–22 primarily due to districtwide vacancies, combined with annual turnover. The subactivity's expenditures under Contracted Services had a 65.6 percent, or \$52,711, increase over the three-year period, from FY 2019–20 to FY 2021–22, mainly due to increases in Safety Training (\$17,342), Auditing and Accounting Services (\$15,531), and Consultant Services (\$11,688).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Amended Budget were \$2,603,284 compared to the actual audited expenditures in FY 2021–22 of \$1,884,094 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The subactivity budget for Administrative Support in the FY 2023–24 Tentative Budget has a 2 percent, or \$57,223, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 3.2 percent, or \$84,359.
- Contracted Services will decrease by 22.9 percent, or \$43,858, due to projected decreases in Temporary (Contingent) Labor Services (\$31,975) and Auditing and Accounting Services (\$13,358), which are offset by an increase in Consultant Services (\$1,475).
- Operating Expenses will increase by 12 percent, or \$16,722, due to projected increases in In-State Training and Related Travel (\$132), Rewards, Recognition, Prizes, and Awards (\$300), Uniforms (\$350), Training — No Travel (\$397), Office Support Supplies (\$500), Meeting Resources (\$500), Educational Reimbursements (\$662), Travel — District Business (\$2,615), Office Furniture / Equipment Under \$5,000 (\$3,042), Insurance and Bonds (\$4,075), and Safety Supplies (\$5,139), which are offset by decreases in Dormant Materials (\$500), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$288), Subscriptions (\$197), and Memberships, Professional Certifications, and Licenses (\$5).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$2,687,643)
- 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 (\$69,706)
 - Office Support Supplies (\$14,500)
 - In-State Training and Related Travel (\$12,315)
 - Safety Supplies (\$9,700)
 - Legal Advertising and Public Notices (\$8,300)
 - Travel — District Business (\$8,100)
 - Other Utilities (\$8,000)
 - Educational Reimbursements (\$6,713)
 - 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.5 Fleet Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.6 Procurement / Contract Administration

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 750,632	\$ 661,087	\$ 550,836	\$ 734,911	\$ 717,297	\$ (17,614)	-2.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	2,715	3,500	1,204	804	(400)	-33.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 750,632	\$ 663,802	\$ 554,336	\$ 736,115	\$ 718,101	\$ (18,014)	-2.4%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 718,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 717,297	\$ -	\$ 717,297
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	804	-	804
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 718,101	\$ -	\$ 718,101

Trends and Changes

Retirements of several long-term, higher-level FTEs, resulted in a 26.6 percent decrease in expenditures under Salaries and Benefits during the three-year comparison period, from FY 2019–20 through FY 2021–22.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a variation is indicated for Salaries and Benefits. Salaries and

IV. Program and Activity Allocations

Benefits in the FY 2022–23 Amended Budget were \$734,911 compared to the actual audited expenditures in FY 2021–22 of \$550,836 primarily due to vacancies and in the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The subactivity budget for Procurement/Contract Administration in the FY 2023–24 Tentative Budget has a 2.4 percent, or \$18,014, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 2.4 percent, or \$17,614, in this subactivity.
- Operating Expenses will decrease by 33.2 percent, or \$400, due to a projected decrease in Legal Advertising and Public Notices (\$400).

Major Budget Items

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

- Salaries and Benefits (\$717,297)
- Operating Expenses
 - Promotional Activities (\$450)
 - Legal Advertising and Public Notices (\$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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.7 Human Resources

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 627,300	\$ 676,596	\$ 703,185	\$ 859,950	\$ 833,036	\$ (26,914)	-3.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	117,611	118,216	187,702	166,554	185,200	18,646	11.2%
Operating Expenses	33,472	53,709	88,287	92,305	136,455	44,150	47.8%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 778,383	\$ 848,521	\$ 979,174	\$ 1,118,809	\$ 1,154,691	\$ 35,882	3.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,154,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 833,036	\$ -	\$ 833,036
Other Personal Services	-	-	-
Contracted Services	185,200	-	185,200
Operating Expenses	136,455	-	136,455
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,154,691	\$ -	\$ 1,154,691

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.

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there were noticeable changes in expenditures under Contracted Services and Operating Expenses. The 59.6 percent, or \$70,091, increase under Contracted Services was

IV. Program and Activity Allocations

mainly due to increases in Consultant Services (\$39,750) and FSA Fees and Forfeitures (\$21,956). The \$54,815 increase under Operating Expenses was mainly due to increases in Legal Advertising and Public Notices (\$38,209) and Rewards, Recognition, Prizes, and Awards (\$23,023), which were partially offset by a decrease in Incentives, Awards, and Recognition (\$8,635).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Amended Budget were \$859,950 compared to the actual audited expenditures in FY 2021–22 of \$703,185 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Budget Variances

The subactivity budget for Human Resources in the FY 2023–24 Tentative Budget has a 3.2 percent, or \$35,882, increase compared to the FY 2022–23 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 3.1 percent, or \$26,914, in this subactivity.
- Contracted Services will increase by 11.2 percent, or \$18,646, due to a projected increase in Consultant Services (\$23,000), which is offset by decreases in Training Services (\$4,300) and Temporary (Contingent) Labor Services (\$54).
- Operating Expenses will increase by 47.8 percent, or \$44,150, due to projected increases in Meeting Resources (\$100), Uniforms (\$300), Moving Expenses (\$1,100), Legal Advertising and Public Notices (\$12,000), and Memberships, Professional Certifications, and Licenses (\$35,000), which are offset by decreases in Promotional Activities (\$3,500), Travel — District Business (\$500), and Office Support Supplies (\$350).

Major Budget Items

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

- Salaries and Benefits (\$833,036)
- Contracted Services
 - Consultant Services (\$85,500)
 - Training Services (\$66,200)
 - Health and Wellness (\$17,500)
 - Temporary (Contingent) Labor Services (\$16,000)
- Operating Expenses
 - Rewards, Recognition, Prizes, and Awards (\$52,000)
 - Memberships, Professional Certifications, and Licenses (\$35,630)
 - Legal Advertising and Public Notices (\$35,000)

IV. Program and Activity Allocations

- 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.8 Communications

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 56,080	\$ 59,146	\$ 54,094	\$ 64,654	\$ 65,898	\$ 1,244	1.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,360	732	735	1,799	732	(1,067)	-59.3%
Operating Expenses	114,182	115,431	103,368	117,060	112,165	(4,895)	-4.2%
Operating Capital Outlay	20,112	2,114	46	27,554	25,066	(2,488)	-9.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 191,734	\$ 177,423	\$ 158,243	\$ 211,067	\$ 203,861	\$ (7,206)	-3.4%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 203,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 65,898	\$ -	\$ 65,898
Other Personal Services	-	-	-
Contracted Services	732	-	732
Operating Expenses	112,165	-	112,165
Operating Capital Outlay	25,066	-	25,066
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 203,861	\$ -	\$ 203,861

Trends and Changes

A consistent level of telecommunications services will continue, including identifying and implementing cost efficiencies within the subactivity.

The District’s total expenditures for telecommunication-related goods and services remained stable during the three-year comparison period, from FY 2019–20 through FY 2021–22; however, there is a noticeable variance under Operating Capital Outlay. The decrease under Operating Capital Outlay was due to a reduction in Computer Hardware Over \$5,000. Expenditures for Computer Hardware Over \$5,000 are expected to be closer to FY 2018–19 and FY 2019–20 levels in the next few years.

IV. Program and Activity Allocations

Budget Variances

The subactivity budget for Communications in the FY 2023–24 Tentative Budget has a 3.4 percent, or \$7,206, decrease compared to the FY 2022–23 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 1.9 percent, or \$1,244.
- Contracted Services will decrease by 59.3 percent, or \$1,067, due to a projected decrease in Computer Technology Services (\$1,067).
- Operating Expenses will decrease by 4.2 percent, or \$4,895, due to a projected decrease in Computer Hardware Under \$5,000 (\$6,096), which is offset by increases in Repair and Maintenance of Equipment (\$85), Cellular Telephones and Accessories (\$457), and Telephone and Communications (\$659).
- Operating Capital Outlay will decrease by 9 percent, or \$2,488, due to a projected decrease in Computer Hardware Over \$5,000 (\$20,784), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$18,296).

Major Budget Items

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

- Salaries and Benefits (\$65,898)
- Contracted Services
 - Computer Technology Services (\$732)
- Operating Expenses
 - Telephone and Communications (\$58,822)
 - Cellular Telephones and Accessories (\$40,810)
 - Repair and Maintenance of Equipment (\$7,959)
 - Computer Hardware Under \$5,000 (\$4,574)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$18,296)
 - Computer Hardware Over \$5,000 (\$6,770)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.1.9 Technology and Information Services

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 673,247	\$ 646,633	\$ 573,971	\$ 676,442	\$ 711,478	\$ 35,036	5.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	214,186	244,989	232,438	297,985	354,683	56,698	19.0%
Operating Expenses	70,762	164,729	82,032	86,193	91,410	5,217	6.1%
Operating Capital Outlay	51,158	32,339	9,700	31,307	41,898	10,591	33.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,009,353	\$ 1,088,690	\$ 898,141	\$ 1,091,927	\$ 1,199,469	\$ 107,542	9.8%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,192,143	\$ -	\$ -	\$ 6,850	\$ -	\$ 476	\$ 1,199,469

OPERATING AND NON-OPERATING
Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 711,478	\$ -	\$ 711,478
Other Personal Services	-	-	-
Contracted Services	301,617	53,066	354,683
Operating Expenses	91,410	-	91,410
Operating Capital Outlay	41,898	-	41,898
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,146,403	\$ 53,066	\$ 1,199,469

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 decrease in expenditures under Operating Capital Outlay during the three-year comparison period, from FY 2019–20 through FY 2021–22, was due to a decrease in Computer Hardware Over \$5,000.

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 2023–24 Tentative Budget has a 9.8 percent, or \$107,542, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Framework for Freedom Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 5.2 percent, or \$35,036.
- Contracted Services will increase by 19 percent, or \$56,698, due to projected increases in Consultant Services (\$309), Software Maintenance Services (\$769), Computer Technology Services (\$9,880), and Oracle Enterprise Content Management System Developer Upgrade (\$45,740).
- Operating Expenses will increase by 6.1 percent, or \$5,217, due to projected increases in Office Support Supplies (\$6), Rewards, Recognition, Prizes, and Awards (\$46), Office Furniture / Equipment Under \$5,000 (\$49), Uniforms (\$91), Out of State Travel / Training (\$1,059), and Computer Hardware Under \$5,000 (\$13,580), which are offset by decreases in Repair and Maintenance of Equipment (\$5,825), Computer Software (\$2,701), Travel — District Business (\$884), In-State Training and Related Travel (\$147), and Training — No Travel (\$57).
- Operating Capital Outlay will increase by 33.8 percent, or \$10,591, due to a projected increase in Computer Hardware Over \$5,000 (\$10,591).

Major Budget Items

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

- Salaries and Benefits (\$711,478)
- Contracted Services
 - Computer Technology Services (\$181,873)
 - Software Maintenance Services (\$99,626)

IV. Program and Activity Allocations

- Oracle Enterprise Content Management System Developer Upgrade (\$45,740)
- Consultant Services (\$27,444)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$56,848)
 - Repair and Maintenance of Equipment (\$21,022)
 - Training — No Travel (\$5,146)
 - Computer Software (\$2,744)
 - Travel — District Business (\$1,830)
 - Out of State Travel / Training (\$1,562)
 - In-State Training and Related Travel (\$1,436)
 - Office Support Supplies (\$549)
 - Office Furniture / Equipment Under \$5,000 (\$91)
 - Uniforms (\$91)
 - Rewards, Recognition, Prizes, and Awards (\$91)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$41,898)

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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

TENTATIVE BUDGET — Fiscal Year 2023–24

6.2 Computer / Computer Support

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.3 Reserves

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
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 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24

6.4 Other (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	2,380,915	2,520,563	2,480,665	2,800,000	2,945,500	145,500	5.2%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 2,380,915	\$ 2,520,563	\$ 2,480,665	\$ 2,800,000	\$ 2,945,500	\$ 145,500	5.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,945,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING
Fiscal Year 2023–24**

	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

This activity has had relatively stable actual expenditures over the last three fiscal years and is based on the amount of ad valorem (property tax) collected.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Other (Tax Collector/Property Appraiser Fees) in the FY 2023–24 Tentative Budget has a 5.2 percent, or \$145,500, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- Operating Expenses will increase by 5.2 percent, or \$145,500, due to a projected increase in Property Appraiser / Tax Collector Commissions (\$145,500).

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 2023–24 Tentative Budget assumes \$6,700,000 for new state-funded springs programs, \$7,473,138 in prior year springs appropriations, and \$6,150,337 in District funding.

1. District Springs Program

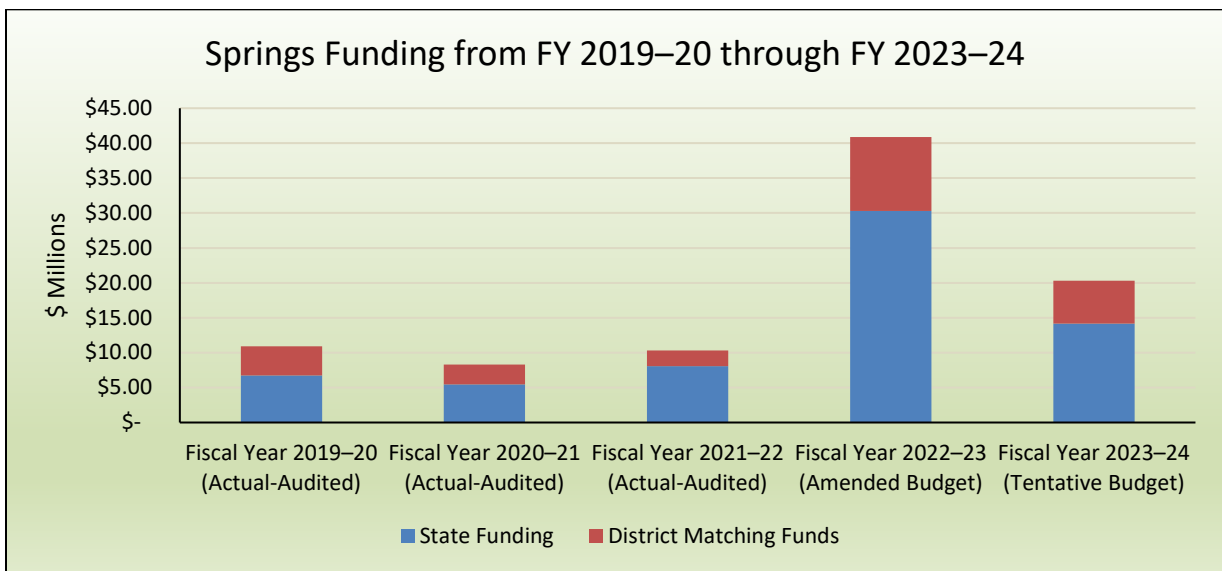
The District is home to eight Outstanding Florida Springs and numerous other Florida springs. Over the years, with funds from the Legislature and District matching funds, the District has shown a commitment to funding springs restoration projects.

Since 2014, the District has partnered with DEP, providing \$128 million in funding benefitting 169 springs projects. These projects have resulted in 51 mgd of alternative water made available, 5 mgd of water conserved, 19 MG in alternative water storage capacity created, and an annual reduction of 422,000 lbs. of TN and 155,000 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 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
TENTATIVE BUDGET — Fiscal Year 2023–24
District Springs Program

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Tentative Budget)
State Funding	\$ 6,727,179	\$ 5,461,258	\$ 8,091,385	\$ 30,277,993	\$ 14,173,138
District Matching Funds	4,193,704	2,846,091	2,220,379	10,598,457	6,150,337
TOTAL	\$ 10,920,883	\$ 8,307,349	\$ 10,311,764	\$ 40,876,450	\$ 20,323,475



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 fiscal years 2021–22 (Actual-Audited), FY 2022–23 (Amended Budget), and FY 2023–24 (Tentative Budget).

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**

Fiscal Year 2021–22 (Actual-Audited)

TENTATIVE BUDGET — Fiscal Year 2023–24

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2021–22 (Actual- Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 14,862,769	\$ 8,052,957	\$ 4,753,878	\$ 1,478,194	\$ 577,740
1.1 - District Water Management Planning	4,212,683	X	X	X	X
1.1.1 Water Supply Planning	3,043,326	X	X	X	X
1.1.2 Minimum Flows and Levels	1,100,395	X	X	X	
1.1.3 Other Water Resources Planning	68,962	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	8,615,759	X	X	X	X
1.3 - Technical Assistance	453,028	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	480,202	X	X	X	X
1.5 - Technology and Information Services	1,101,097	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 58,637,990	\$ 15,022,854	\$ 35,762,935	\$ 3,701,611	\$ 4,150,590
2.1 - Land Acquisition	3,409,020	X	X	X	X
2.2 - Water Source Development	12,567,836	X	X	X	X
2.2.1 Water Resource Development Projects	11,772,088	X	X	X	
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	795,748	X			
2.3 - Surface Water Projects	37,407,132	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	4,108,758	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	408,349	X	X	X	X
2.7 - Technology and Information Services	736,895	X	X	X	X
3.0 Operation and Maintenance of Lands and Works	\$ 26,371,278	\$ 3,679,940	\$ 5,734,482	\$ 10,539,049	\$ 6,417,807
3.1 - Land Management	5,192,386	X	X	X	X
3.2 - Works	8,205,158	X	X	X	X
3.3 - Facilities	4,759,495	X	X	X	X
3.4 - Invasive Plant Control	2,404,794	X	X	X	X
3.5 - Other Operation and Maintenance Activities	852,109	X	X	X	X
3.6 - Fleet Services	4,146,302	X	X	X	X
3.7 - Technology and Information Services	811,034	X	X	X	X
4.0 Regulation	\$ 12,553,628	\$ 2,386,390	\$ 5,775,789	\$ 3,804,516	\$ 586,933
4.1 - Consumptive Use Permitting	2,038,428	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	244,307	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	7,196,639	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,000,705	X	X	X	X
4.5 - Technology and Information Services	1,073,549	X	X	X	X
5.0 Outreach	\$ 1,142,693	\$ 285,674	\$ 285,673	\$ 285,673	\$ 285,673
5.1 - Water Resource Education	19,426	X	X	X	X
5.2 - Public Information	997,854	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	40,505	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	84,908	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$113,568,358</i>	\$ 29,427,815	\$ 52,312,757	\$ 19,809,043	\$ 12,018,743
6.0 District Management and Administration	\$ 9,106,782				
6.1 - Administrative and Operations Support	6,626,117				
6.1.1 - Executive Direction	1,221,353				
6.1.2 - General Counsel / Legal	523,671				
6.1.3 - Inspector General	170,145				
6.1.4 - Administrative Support	2,121,054				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	554,336				
6.1.7 - Human Resources	979,174				
6.1.8 - Communications	158,243				
6.1.9 - Technology and Information Services	898,141				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,480,665				
TOTAL	\$122,675,140				

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**

Fiscal Year 2022–23 (Amended Budget)

TENTATIVE BUDGET — Fiscal Year 2023–24

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2022–23 (Amended Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,338,111	\$ 12,745,087	\$ 7,691,436	\$ 1,624,723	\$ 276,865
1.1 - District Water Management Planning	6,200,640	X	X	X	X
1.1.1 Water Supply Planning	4,197,201	X	X	X	X
1.1.2 Minimum Flows and Levels	1,950,648	X	X	X	
1.1.3 Other Water Resources Planning	52,791	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	13,335,368	X	X	X	X
1.3 - Technical Assistance	621,424	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	793,870	X	X	X	X
1.5 - Technology and Information Services	1,386,809	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$213,128,968	\$ 121,270,447	\$ 77,764,260	\$ 7,470,383	\$ 6,623,878
2.1 - Land Acquisition	17,309,556	X	X	X	X
2.2 - Water Source Development	111,328,252	X	X	X	X
2.2.1 Water Resource Development Projects	110,577,589	X	X	X	
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	750,663	X			
2.3 - Surface Water Projects	83,142,999	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	440,618	X	X	X	X
2.7 - Technology and Information Services	907,543	X	X	X	X
3.0 Operation and Maintenance of Lands and Works	\$ 30,253,766	\$ 4,351,941	\$ 5,874,201	\$ 13,594,040	\$ 6,433,584
3.1 - Land Management	5,536,286	X	X	X	X
3.2 - Works	11,793,403	X	X	X	X
3.3 - Facilities	3,372,814	X	X	X	X
3.4 - Invasive Plant Control	3,374,925	X	X	X	X
3.5 - Other Operation and Maintenance Activities	703,428	X	X	X	
3.6 - Fleet Services	4,448,955	X	X	X	X
3.7 - Technology and Information Services	1,023,955	X	X	X	X
4.0 Regulation	\$ 17,863,190	\$ 3,038,694	\$ 8,467,981	\$ 5,604,662	\$ 751,853
4.1 - Consumptive Use Permitting	2,672,530	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	329,649	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	11,022,044	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,356,475	X	X	X	X
4.5 - Technology and Information Services	1,482,492	X	X	X	X
5.0 Outreach	\$ 1,611,695	\$ 402,924	\$ 402,924	\$ 402,924	\$ 402,923
5.1 - Water Resource Education	112,359	X	X	X	X
5.2 - Public Information	1,245,231	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	139,799	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	114,306	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$285,195,730	\$ 141,809,093	\$ 100,200,802	\$ 28,696,732	\$ 14,489,103
6.0 District Management and Administration	\$ 11,080,676				
6.1 - Administrative and Operations Support	8,280,676				
6.1.1 - Executive Direction	1,359,598				
6.1.2 - General Counsel / Legal	620,044				
6.1.3 - Inspector General	209,673				
6.1.4 - Administrative Support	2,933,443				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	736,115				
6.1.7 - Human Resources	1,118,809				
6.1.8 - Communications	211,067				
6.1.9 - Technology and Information Services	1,091,927				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,800,000				
TOTAL	\$296,276,406				

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**

Fiscal Year 2023–24 (Tentative Budget)
TENTATIVE BUDGET — Fiscal Year 2023–24

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 21,742,503	\$ 13,267,434	\$ 6,038,685	\$ 1,886,112	\$ 550,272
1.1 - District Water Management Planning	6,400,399	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	\$162,810,629	\$ 97,477,931	\$ 52,365,678	\$ 7,119,530	\$ 5,847,490
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	57,053,307	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	\$ 33,165,129	\$ 5,226,533	\$ 5,695,404	\$ 13,379,639	\$ 8,863,553
3.1 - Land Management	6,524,246	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	\$ 3,162,898	\$ 8,510,320	\$ 5,562,152	\$ 749,356
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	\$ 461,815	\$ 417,045	\$ 417,044	\$ 417,045
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)	\$237,415,936	\$ 119,596,611	\$ 73,027,132	\$ 28,364,477	\$ 16,427,716
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	\$248,970,466				

V. Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2019–20 to FY 2023–24. The projected total workforce in FY 2023–24 is 546.48, while the total authorized positions total 537 FTEs.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24
 TENTATIVE BUDGET — Fiscal Year 2023–24

PROGRAM	WORKFORCE CATEGORY	2019–20 to 2023–24		Fiscal Year					Amended to Tentative 2022–23 to 2023–24	
		Difference	% Change	2019–20	2020–21	2021–22	2022–23 Amended Budget	2023–24 Tentative Budget	Difference	% Change
All Programs	Authorized Positions	1.00	0.2%	536.00	531.00	529.00	537.00	537.00	-	0.0%
	Contingent Worker	1.82	42.0%	4.33	4.33	4.33	6.92	6.15	(0.77)	-11.1%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.72	27.6%	2.61	2.61	2.61	2.61	3.33	0.72	27.6%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	3.54	0.7%	542.94	537.94	535.94	546.53	546.48	(0.05)	0.0%
Water Resources Planning and Monitoring	Authorized Positions	2.08	1.6%	131.54	130.33	134.43	135.45	133.62	(1.83)	-1.4%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.07	5.8%	1.20	1.20	1.20	1.23	1.27	0.04	3.3%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	2.15	1.6%	132.74	131.53	135.63	136.68	134.89	(1.79)	-1.3%
Land Acquisition, Restoration, and Public Works	Authorized Positions	(7.20)	-7.4%	97.88	96.73	90.63	86.44	90.68	4.24	4.9%
	Contingent Worker	0.50	-	-	-	-	0.50	0.50	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.44	0.46	0.50	0.04	8.7%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(6.64)	-6.8%	98.32	97.17	91.07	87.40	91.68	4.28	4.9%
Operations and Maintenance of Lands and Works	Authorized Positions	(0.70)	-0.7%	99.61	99.40	99.36	100.96	98.91	(2.05)	-2.0%
	Contingent Worker	-	0.0%	4.33	4.33	4.33	4.33	4.33	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.07	15.9%	0.44	0.44	0.44	0.47	0.51	0.04	8.5%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.63)	-0.6%	104.38	104.17	104.13	105.76	103.75	(2.01)	-1.9%
Regulation	Authorized Positions	8.54	6.2%	137.51	136.94	137.03	145.63	146.05	0.42	0.3%
	Contingent Worker	0.45	-	-	-	-	0.45	0.45	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.15	39.5%	0.38	0.38	0.38	0.42	0.53	0.11	26.2%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	9.14	6.6%	137.89	137.32	137.41	146.50	147.03	0.53	0.4%
Outreach	Authorized Positions	(0.12)	-1.2%	10.40	10.31	10.31	10.40	10.28	(0.12)	-1.2%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.01	-	-	-	-	-	0.01	0.01	-
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.11)	-1.1%	10.40	10.31	10.31	10.40	10.29	(0.11)	-1.1%
District Management and Administration	Authorized Positions	(1.60)	-2.7%	59.06	57.29	57.24	58.12	57.46	(0.66)	-1.1%
	Contingent Worker	0.87	-	-	-	-	1.64	0.87	(0.77)	-47.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.36	240.0%	0.15	0.15	0.15	0.03	0.51	0.48	1600.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.37)	-0.6%	59.21	57.44	57.39	59.79	58.84	(0.95)	-1.6%

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 2021–22 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 21–22	
<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 21–22	
<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 21–22 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	25.00		25.00		28.00		28.00		27.00	
Individually processed permits	28.00		15.00		28.00		29.00		28.00	
All authorizations combined	28.00		25.00		29.00		29.00		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	\$445,213.47	\$258.69	\$318,169.91	\$176.17	\$391,124.92	\$206.83	\$440,127.97	\$217.99	\$1,594,636.27	\$214.42
Number of permits	1,721		1,806		1,891		2,019		7,437	
For ERPs, in-house application to staff ratio for all permit types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	1,721	52.36	1,806	75.79	1,891	66.30	2,019	66.52	7,437	64.35
Number of staff for the permit area	32.87		23.83		28.52		30.35		115.57	

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 21–22
Districtwide, the quantity (mgd) of the 2020–2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	146.27
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 21–22 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)	19.00		16.00		16.00		17.00		17.00	
All authorizations combined	19.00		17.00		16.00		15.00		17.00	
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	\$49,457.74	\$251.05	\$41,489.36	\$198.51	\$51,138.46	\$255.69	\$55,591.49	\$280.77	\$197,677.05	\$245.87
Number of permits	197		209		200		198		804	
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	197	59.34	209	78.57	200	56.50	198	60.92	804	62.96
Number of staff for the permit area	3.32		2.66		3.54		3.25		12.77	

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 21–22	
<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)	\$ 10,753,395	10.06%
Total expenditures (State 1-6)	\$106,894,228	

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	Melissa J. Licourt	386-312-2332 mlicourt@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 2017)	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	Melissa J. Licourt	386-312-2332 mlicourt@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 Tentative Budget includes a total of \$83,385,976 for FY 2023–24.

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 2023–24 Tentative 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 2023–24 Tentative Budget**

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$51,587,838	61.9%
State Funding for AWS	\$19,000,000	22.8%
Local Funding for AWS	\$9,600,000	11.5%
Federal Funding for AWS	\$3,198,138	3.8%
Total Funding for AWS	\$83,385,976	100.0%

District Funding for AWS

- Black Creek Water Resource Development Project (\$43,370,000)
- Cost-share Placeholder – Non Project Specific (\$2,500,000)
- JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$2,250,000)
- Crane Creek M-1 Canal Restoration Project (\$965,104)
- City of Ocala Lower Floridan Aquifer Conversion (\$750,000)
- St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$574,825)
- City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093)
- Taylor Creek Reservoir Improvements (\$430,080)
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736)

State Funding for AWS

- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)

VIII. Appendices

- 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)

Local Funding for AWS

- Black Creek Water Resource Development Project (\$9,600,000)

Federal Funding for AWS

- JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$3,198,138)

VIII. Appendices

C. Project Worksheets

The projects listed in Appendix C include the projects anticipated to be included in the annual funding plan developed pursuant to the 5-Year Water Resource Development Work Program.

The projects listed in Appendix C to implement water resource development projects, as prioritized in its regional water supply plans, are included in the District's Tentative Budget for a total of 58 projects for FY 2023–24. A breakdown of Alternative Water Supply funding is provided in Appendix B.

VIII. Appendices

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2023–24)
2.1.0	Land Purchases and Support Services	Land Acquisition/Conservation	Anticipated land acquisition and related closing costs.	Underway	Ongoing	Multiple										7,750,000
2.1.0	Bayard Point Land Acquisition — Resiliency	Land Acquisition/Conservation	The acquisition will reduce high-density residential development in an area susceptible to flooding, provide 7 miles of shoreline stabilization of the St. Johns River (SJR), and enhance flood protection through capture and slow release of flood waters within the Bayard Conservation Area's 4,110 acres of floodplain swamp. The acquisition will also protect the San Francisco de Pupo from further damage due to flooding. Bayard Point consists of nine parcels surrounded by the SJRWMD Bayard Conservation Area, located along the St. Johns River, Clay County.	Underway												7,750,000
2.2.1	Black Creek Water Resource Development Project	Water Resource and Water Supply Development	The Black Creek Water Resource Development Project will help to replenish the Upper Floridan aquifer in northeast Florida using excess flow from Black Creek, in Clay County, during high water periods and flood events. Water will be pumped through a transmission system toward the Keystone Heights area and is expected to contribute to minimum flows and levels recovery for lakes Brooklyn and Geneva and may help improve water levels in lakes in the Alligator Creek system, including lakes Brooklyn and Geneva.	Underway	06/2022	Lakes Brooklyn and Geneva, Lower Santa Fe Ichetucknee	SJR NFRWSP	Level 1 - Lakes Brooklyn & Geneva Level 3 - LSF1	7							52,970,000
2.2.1	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											13,000,000

VIII. Appendices

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2023–24)
2.2.1	JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main	Water Resource and Water Supply Development	The project includes installation of a reclaimed water main along US Route 1 to serve the Nocatee and Twin Creeks areas. The estimated water supply benefit is 2.1 mgd of alternative water. The nutrient load reduction water quality benefit to the Lower St. Johns River is 57,595 lbs./yr. TN and 18,419 lbs./yr. TP.	Underway	TBD	St Johns River	SJR NFRWSP	Lower St. Johns River Basin Main Stem	2.1	57,595	18,419					5,448,138
2.2.1	Districtwide Cost-share Placeholder — Non Project Specific	Other	Placeholder for future projects	Planned	Ongoing											2,500,000
2.2.1	JEA H2.0 Purification Demonstration Facility	Water Resource and Water Supply Development	JEA is constructing a 1 mgd water purification demonstration facility to further purify reclaimed water to drinking water quality. The delivery method is progressive design-build. The contract was awarded in November 2021 and design is underway. The facility is anticipated to be completed in 2024. The facility is being constructed on JEA's South Grid and the purified water will be used to recharge the aquifer. The purification process consists of micro/ultra-filtration, reverse osmosis, and ultraviolet advanced oxidation. Besides being a demonstration facility, this project will be used to train staff, conduct additional pilot testing, as well as serving as a visitor education center. The visitor center is being designed to educate visitors on the importance of water conservation, source protection, and safety of purified water. This demonstration facility will be the showcase facility for advancing the implementation of potable reuse in Florida and beyond.	Underway	04/2023	Upper Floridan Aquifer; Lower St. Johns River	SJR NFRWSP		1							2,500,000
2.2.1	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing	Multiple	SJR NFRWSP									2,000,000

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Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completi on (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2023–24)
2.2.1	JEA Demand-Side Management Water Conservation Program	Other	JEA is implementing a comprehensive Water conservation program that will provide useful benefits to (1) reduce water demand for existing groundwater and reclaimed water and (2) provide increased customer satisfaction by increasing water use efficiency and reducing water bills. Successful implementation of this program requires a Demand-Side Management (DSM) Strategy. JEA's Water DSM Strategy outlines a set of DSM measures to be implemented over an initial 5-year period, with anticipated targets for residential and non-residential water customers. JEA has provided funding for a 3-year program with 2 years of renewal options. During this period, JEA will assess performance of this strategy in terms of water savings, cost and benefits in order to make refinements. The 12 measures we are implementing are Single Family (SF) High-Efficiency Toilet Direct Install and a retail incentive offering, Multi Family (MF) High-Efficiency Toilet Direct Install and a retail incentive offering, a retail SF High-Efficiency Clothes Washer incentive, a retail SF High-Efficiency Dishwasher incentive, a Commercial Green Restaurant Program, a commercial Ice Machine Rebate, a commercial Cooling Tower Cost Sharing, a retail Smart Irrigation Controller incentive, a retail multi stream rotary nozzles, and a landscape transformation measure.	Underway	05/2023		SJR NFRWSP		1.5							1,500,000
2.2.1	Agricultural Cost-share Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											1,500,000

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2.2.1	City of Ocala Lower Floridan Aquifer Conversion	Water Resource and Water Supply Development	Construction of three, 24-inch diameter Lower Floridan Aquifer (LFA) production wells, each with a five mgd capacity at Ocala's water treatment plant number 2.	Underway	02/2019; 01/2022	Silver Springs	SJR Central Springs East Coast	Silver BMAP	7.5							750,000
2.2.1	St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	Water Resource and Water Supply Development	This project includes the upsizing of an existing reclaimed water line from 8" to 16 and 20" running from SR 16 wastewater treatment facility (WWTF) to World Golf Village. The estimated nutrient load reduction water quality benefit to Cowan Creek is 18,569 lbs./yr. TN and 5,479 lbs./yr. TP. The estimated water supply benefit is 0.93 mgd of reclaimed water.	Underway	TBD	Mill Creek Keystone and Lower Santa Fe	SJR NFRWSP		0.93	18,569	5,479					574,825
2.2.1	City of DeLand Reclaimed Water Main Extension — Phase 5	Water Resource and Water Supply Development	The project includes the installation of 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.	Underway	04/2023	Blue Spring and Blue Spring Run	SJR Central Springs East Coast		1.47							567,093
2.2.1	Taylor Creek Reservoir Improvements	Data Collection, Evaluation, and Education	The geotechnical information is needed to support the in-house design of the Taylor Creek Reservoir Improvement Project. This project is the initial phase of a project option identified in the 2020 CFWI RWSP.	Underway	10/2020	UFA Orange County and Osceola County	SJR CFWI		54							430,080
2.2.1	Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific	Other	Placeholder for future projects	Planned	Ongoing											318,906
2.2.1	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	Water Resource and Water Supply Development	The District is evaluating environmental benefits from using citrus groves and other private lands for retention of stormwater to reduce excess freshwater and nutrients from being released to the Indian River Lagoon. The Fellsmere project will create an ~1,300 acre reservoir to store ~18 mgd of stormwater on an annual basis. Nutrient reductions should be ~24 metric tons (MT) nitrogen and 3 MT phosphorus annually.	Underway	09/2016	Indian River Lagoon	SJR Central Springs East Coast		18		6,614					180,736

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2.2.1	Water Conservation Rebate Program	Other	New program to incentivize water conservation through prequalified practices. This program will determine refund amount for defined practices; applicants apply for refunds until funds are expended.	Planned	TBD		SJR District-wide									50,000
2.2.3	Abandoned Artesian Well Plugging	Water Resource and Water Supply Development	To properly plug abandoned artesian wells to protect the resources of Florida. The well abandonment program promotes water conservation by providing financial incentive and technical assistance to accomplish the repair of privately-owned problem wells. This is a placeholder. The District has co-op agreements with Indian River, Brevard, and Seminole counties.	Underway	Ongoing	Multiple										40,000
2.3.0	Indian River Lagoon Projects Placeholder	Other	Placeholder for future projects	Planned	Ongoing											10,408,832
2.3.0	Springs Funding Cost-share Placeholder — Non Project Specific	Other	Placeholder for future projects	Planned	Ongoing											6,700,000
2.3.0	Lake Apopka Restoration Placeholder	Other	Placeholder for future projects	Planned	Ongoing											5,020,522
2.3.0	Districtwide Cost-share Placeholder — Non Project Specific	Other	Placeholder for future projects	Planned	Ongoing											2,500,000
2.3.0	City of Mount Dora Wastewater Treatment Facility #1 Improvements	Domestic Wastewater	The project includes installing a four-stage biological nutrient removal process to achieve advanced wastewater treatment standards of effluent at the Mount Dora WWTF. The estimated nutrient load reduction water quality benefit is 6,210 lbs./yr. TN and 2,070 lbs./yr. TP. The estimated water supply benefit is 0.5 mgd.	Underway	TBD		SJR CFWI			6,210	2,070					2,250,000
2.3.0	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	Domestic Wastewater	The project includes the abandonment of 213 septic tanks and connection to sanitary sewer in the Palms 3 and 4 neighborhoods.	Underway	01/2023	Wekiwa River and Rock Springs Run Wekiwa Spring, Wekiwa River at SR46	SJR CFWI	Wekiwa & Rock Springs		2,101						1,275,000
2.3.0	Springs Septic Tank Cost-share Placeholder — Non Project Specific	Other	Placeholder for future projects	Planned	Ongoing											1,162,500

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2.3.0	C-10 Water Management Area Project	Other	Design and construction of a 1,300 acre reservoir with pump station and outfall structure designed to increase the flow restoration of the C-1 Rediversion Project to the St. Johns River.	Planned	12/2017	Indian River Lagoon	SJR Central Springs East Coast	Central IRL	8	29,300	1,300					1,000,000
2.3.0	Green Infrastructure / Resiliency Project Placeholder															1,000,000
2.3.0	C-1 Canal Baseflow Nutrient Reduction Demonstration Project	Data Collection, Evaluation, and Education	This is a demonstration project that involves the design, construction, operation, and monitoring of an innovative, media-based nutrient removal treatment system to evaluate its effectiveness at removing nutrients from fresh surface water bodies.	Planned	10/2023	Indian River Lagoon		Central IRL								995,000
2.3.0	Crane Creek M-1 Canal Flow Restoration	Water Resource and Water Supply Development	This project would restore M-1 Canal baseflows and small stormflows west of Evans Road back to the USJRB by constructing an operable diversion structure in the M-1 Canal to divert and treat flows prior to discharging to the USJRB.	Underway		Indian River Lagoon (Water Quality); UFA - Brevard County (Water Supply)	SJR Central Springs East Coast		7	24,000	3,100					965,104
2.3.0	City of Palm Coast London Waterway Expansion	Stormwater	The project consists of constructing an 11-acre stormwater lake to improve water quality of the Pellicer Creek Aquatic Preserve. The project increases the available storage in the London Waterway which will also help alleviate flooding in nearby areas. The estimated nutrient load reduction water quality benefit to the Pellicer Creek Aquatic Preserve is 884 lbs./yr. TN and 130 lbs./yr. TP.	Underway	12/2022	Pellicer Creek	SJR NFRWSP			884	130					678,375
2.3.0	Lake Apopka Beauclair Canal Levee	Other	Geotechnical evaluation of levee at AB Canal and structural improvements.	Planned	TBD	Lake Apopka										450,000
2.3.0	Coastal Wetland Restoration Program	Natural System Restoration	To fund coastal restoration projects and serve as match for other funding sources.	Planned	TBD											400,000

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2.3.0	City of Bunnell Wastewater Treatment Facility Improvements	Domestic Wastewater	The project includes improvement of the City's current wastewater treatment plant from an Alternating Anaerobic Double Filtration process to an Advanced Wastewater Treatment (AWT) process. The estimated nutrient load reduction water quality benefit is 19,057 lbs./yr. TN and 3,232 lbs./yr. TP.	Underway	05/2023	St. Johns River	SJR NFRWSP			19,057	3,232					375,000
2.3.0	Town of Callahan Force Main Extension to Fairgrounds	Domestic Wastewater	The project includes the construction of a wastewater force main to extend the existing wastewater collection system from the county's fairgrounds to the Town of Callahan's Advanced Waste Treatment Wastewater Treatment Facility. The estimated nutrient load reduction water quality benefit is 325 lbs./yr. TN.	Underway	05/2023		SJR NFRWSP			325						375,000
2.3.0	Lake Apopka North Shore Phase 5 Levee Improvements		This project is for the design and construction of raising Conrad and Hooper Farms roads to act as Phase 5 levees to increase storage on the Lake Apopka North Shore, and provide an area for placement of the dredge material from the Newton Park Dredging project.	Underway	09/2022											350,000
2.3.0	Lake Apopka Marsh Flow-Way Improvements	Other	Improve the Marsh Flow-Way hydraulic performance to improve efficiencies.	Underway	05/2017	Lake Apopka				52,400	8,000					340,000
2.3.0	City of Orange City for Volusia Blue Spring Septic-to-Sewer Program	Domestic Wastewater	The project includes building 2 lift stations with collection systems and connecting 27 septic tanks in the springshed and Priority Focus Area of Volusia Blue Spring. The estimated nutrient load reduction water quality benefit is 199 lbs./yr. Total Nitrogen (TN).	Underway	09/2022	Volusia Blue Spring	SJR Central Springs East Coast									335,250
2.3.0	City of Neptune Beach Wastewater Treatment Facility Process Upgrade	Domestic Wastewater	The project includes the installation of recycle pumps, baffle walls, anoxic zone mixers, and associated yard piping to upgrade the existing treatment process. The estimated nutrient load reduction water quality benefit is 8,000 lbs./yr. TN to the lower St. Johns River.	Underway	10/2022	Lower St. Johns River, Hopkins Creek	SJR NFRWSP			8,000						328,125

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2.3.0	Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection	Other	Series of breaches for hydrologic improvements to Lake Griffin.	Planned	TBD	Lake Griffin										265,000
2.3.0	Brevard County Grand Canal Muck Removal Phase 4	Other	The project consists of the fourth phase of muck dredging, dewatering, and upland disposal of over 26,000 cubic yards of muck in 14 acres in the northern finger canals in Grand Canal.	Underway	10/2022	Banana River Below 520 Causeway	SJR Central Springs East Coast			1,470	293					241,332
2.3.0	Coastal Oaks Preserve	Natural System Restoration	Conduct habitat restoration within Coastal Oaks Preserve, Basin 22, SJ 66 (Indian River County). This is an existing project initiated in 2016. The project involves habitat restoration. This is a cooperative project with the Indian River Land Trust.	Underway	07/2017	Indian River Lagoon										58,625
2.3.0	Halfmile Creek Tract	Natural System Restoration	Conduct invasive/exotic Management and Habitat Restoration/Enhancement within Halfmile Creek Tract, Basin 11, SJ 64 Halfmile Creek Tract (Marion County) - This is an existing mitigation project initiated in 2014. The project includes control of invasive/exotic species and initiation of habitat restoration and enhancement.	Underway	10/2016	Multiple Surface Water Basins										36,000

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2.3.0	Fellsmere Water Management Area	Other	Contracted tissue analysis to monitor toxin levels. Required by United States Army Corps of Engineers USACE permit. The District requires accurate and timely information to assess restoration progress, satisfy reporting requirements, and meet permit conditions. Snail tissue samples are collected by District staff and submitted to a commercial laboratory for analysis of pesticides and heavy metals. Snail sampling may continue through 2023 at the current rate of population expansion. Sampling fish for contaminants was an original permit condition for FWMA and is the District's responsibility. Several fish tissue samples showed elevated levels of Se & Cu, requiring additional, unplanned sampling. Additionally, snail kites began nesting in FWMA, which triggered unplanned snail tissue sampling. Several budget transfers were made in FY 17 to cover the additional sampling. The budget amount provides sufficient funding for 1) additional sampling if contaminants are identified, and 2) a snail population that is slowly expanding throughout FWMA. Data are compiled in a spreadsheet that can be provided.	Underway	10/2019												6,000

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3.1.0	Orange Creek Restoration Area		Finalize restoration in the Northern Ocklawaha River Basin 12 (Lake County) on the Lybass, Rayonier, River Styx, Orange Creek, Crones Cradle, Bloom, and Frank properties. These properties are under the management plan for the Longleaf Flatwoods Preserve. This is an existing mitigation project initiated in 2000. The project involves habitat restoration and infill acquisitions of existing preservation tracts. In FY 23-24 work will include finalizing the restoration and management of these properties to complete the work associated with this mitigation group. The project is required to meet DOT's mitigation needs for multiple road projects consistent with the Annual FDOT Mitigation Plan and 373.4137 FS. The project will require staff time to advertise the SOW, set up PO/Contract, pay invoices, and conduct habitat restoration. The project will not require staff time after implementation other than follow-up monitoring by FDOT Mitigation staff. The site is owned by SJRWMD and managed by Volusia County.	Planned	TBD											99,189
3.1.0	Sunland Citrus	Natural System Restoration	Conduct enhancement project on Sunland Citrus Tract, Basin 14, SJ 56 (Lake County). This project was added to the FDOT Annual Mitigation Plan in 2016. The District purchased the property on May 9, 2017. The project involves habitat enhancement. It is anticipated that the project will be completed by FY 22-23 and will require monitoring through 2028. Work in FY 22-23 involves improving trails and maintaining access routes.	Underway	TBD											45,000

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3.1.0	Lake Jesup Conservation Area	Natural System Restoration	Conduct planting of restoration areas and repair ditch plugs at Lake Jesup Conservation Area, Basin 23, SJ 47 (Seminole County). This is an existing mitigation project initiated in 2016. The project involves habitat and hydrologic restoration within the Lake Jesup Conservation Area.	Underway	10/2016	Lake Jesup										12,000
3.2.0	Burrell Lock Rehabilitation		Rehabilitation of Burrell Lock.	Planned	TBD											2,502,000
3.2.0	Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area	Stormwater	Construct base improvements, safety improvements and place a hot mix asphalt surface on Fellsmere Grade.	Planned	TBD											1,250,000
3.2.0	Levee Repairs	Flood Control	Implementation of a long-term plan for improved routine and prescriptive maintenance of flood control levees and appurtenant works, including levee geometry, removing encroachments, and vegetation management.	Underway	Ongoing	Multiple										930,000
3.2.0	C-231 Repair Seepage Areas		Overbuild sections of C-231 where seepage is noted. Over the past several years, areas of seepage along the east slope have been identified. An engineering analysis recommended that these sections be overbuilt to reinforce the levee sections.	Planned	TBD											500,000
3.2.0	S-157 Rehabilitation	Flood Control	S-157 was constructed in 1966 as part of the original flood control plan that was later incorporated into the USJRB Project. S-157 is designed to discharge water from the SJWMA via the C-54 canal in times of high water. The S-157 rehabilitation includes dewatering, concrete repairs, and all ancillary items associated with the structure.	Planned	09/2023	Upper St. Johns Basin										390,531
3.2.0	Upper Basin Remove Fabriform and Restabilize with Riprap		Remove fabriform in the upper basin and restabilize with riprap.	Planned	TBD											150,000
3.2.0	Infrastructure Improvements	Other	Various improvements based on Operations & Maintenance Work Plan.	Underway	Ongoing											150,000

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3.2.0	Lake Apopka Refurbish Duda Pump Station		Complete rehab of (1) pump and motor. This pump station has not been rehabbed since its initial installation. This rehab will minimize future repairs and make the system more efficient.	Planned	TBD											120,000
3.2.0	Lake Apopka Loop Trail Upgrades	Other	Given the high use of this Lake Apopka trail system, the road and trail systems has deteriorated and needs to be reconstructed to facilitate additional use.	Underway	01/2019											100,000
3.2.0	Walkways / Platforms in Support of Data Collection	Data Collection, Evaluation, and Education	The District has many wooden walkways that are showing signs of deterioration. Replacing wooden walkways with new steel/galvanized walkways is planned.	Underway	Ongoing	Multiple										100,000
3.2.0	Upper Basin Refurbish Pump Station and Water Control Structure Buildings		Refurbish pump station and water control structure buildings in the upper basin.	Planned	TBD											75,000
3.2.0	Pump Management / Remote Gate Operations	Flood Control	The District operates and maintains several pump stations and gated flood protection systems that require periodic maintenance and upgrading.	Underway	01/2019	Multiple										60,000
3.2.0	Infrastructure Rehabilitation and Improvements	Flood Control	USACE requires that all minor water control structures be inspected every five years. This is to procure diving inspection services to inspect the major water control structures which are mostly underwater. Any deficiencies identified will be part of the future workplan.	Underway	12/2019	Multiple										50,000

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D. 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.

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E. Consistency Issues for Fiscal Year 2023–24

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 2021–22, 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: 6.15 Contingent workers and 3.33 Interns. The total workforce is 546.48.

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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

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