

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**

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**Fiscal Year 2023-24**

# **Preliminary Budget**

**(Pursuant to Section 373.535, Florida Statutes)**



[www.sjrwmd.com](http://www.sjrwmd.com)



St. Johns River Water Management District

Preliminary Budget

Budget Year 2023–24



Governing Board  
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Maryam H. Ghyabi-White, Vice-Chair  
J. Chris Peterson, Secretary  
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Mary Ellen Winkler, J.D., Assistant Executive Director  
Vicki Kroger, Office Director, Office of Financial Services  
Melissa J. Licourt, Budget Director, Office of Financial Services



# St. Johns River Water Management District

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

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4049 Reid Street • P.O. Box 1429 • Palatka, FL 32178-1429 • 386-329-4500 • [www.sjrwmd.com](http://www.sjrwmd.com)

January 10, 2023

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

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

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

Dear President Passidomo and Speaker Renner:

In accordance with Section 373.535, *Florida Statutes*, the St. Johns River Water Management District's (District) Preliminary Budget for Fiscal Year (FY) 2023–24 is provided for your review.

The District has developed a preliminary balanced budget totaling \$209.1 million utilizing an estimated rolled back millage rate of 0.1833 that effectively allocates staff resources in support of the District's four core missions: water supply, water quality, natural systems, and flood protection.

Key core mission objectives and priorities for FY 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;
- Recommending Minimum Flows and Levels along with any required Prevention/Recovery Strategies; and
- Implementing water supply planning strategies to meet future water demands while protecting water resources.

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## GOVERNING BOARD

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COCOA

Janet Price  
FERNANDINA BEACH

The Governing Board has dedicated \$47.5 million for inter-agency funding in this preliminary budget. Of the \$47.5 million, \$7.9 million is allocated for springs restoration, \$13 million is allocated for alternative water supply projects, \$1 million for resiliency, and the remaining \$25.6 million for Water Resource Development Projects and Surface Water Projects. Currently, cost-share projects still in progress will provide over 11 million gallons per day (mgd) of alternative water supplies, nearly 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 5,600 pounds of total phosphorus and nearly 100,000 pounds of total nitrogen. Finally, cost-share projects focused on flood protection will enhance local governments' capabilities to protect approximately 430 acres of flood prone area. These projects will also restore 20 acres of wetlands.

Additionally, cost-share projects that have not yet started will provide approximately 21 mgd of alternative water supplies, 2 mg of storage capacity, and conserve over 1.6 mgd of potable water. These projects will reduce nutrients to our waterways by the annual load reduction of over 32,000 pounds of total phosphorus and nearly 120,000 pounds of total nitrogen. Finally, cost-share projects focused on flood protection will enhance local governments' capabilities to protect an additional approximately 14 acres.

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

Sincerely,



Rob Bradley, Governing Board Chair  
St. Johns River Water Management District

cc: Attached Recipient List

**Recipients of St. Johns River Water Management District Preliminary Budget for FY 2023-24:**

Pursuant to *Florida Statutes*, the Preliminary Budget for Fiscal Year 2023–24 has been provided via email to the following recipients:

**Executive Office of the Governor**

Governor Ron DeSantis

Kim Cramer, Office of Policy and Budget

**Senate President**

Senator Kathleen Passidomo

**Speaker of the House of Representatives**

Representative Paul Renner

**Senate Committee on Appropriations**

Senator Doug Broxson, Chair

Senator Darryl Rouson, Vice Chair

Tim Sadberry, Staff Director

**Senate Appropriations Subcommittee on Agriculture, Environmental, and General Government**

Senator Jason Brodeur, Chair

Senator Lori Berman, Vice Chair

Giovanni Betta, Staff Director

**Senate Committee on Environment and Natural Resources**

Senator Ana Maria Rodriguez, Chair

Senator Gayle Harrell, Vice Chair

Ellen Rogers, Staff Director

**Senate Committee on Governmental Oversight and Accountability**

Senator Bryan Avila, Chair

Senator Tina Scott Polsky, Vice Chair

Joe McVaney, Staff Director

**Senate Select Committee on Resiliency**

Senator Ben Albritton, Chair

Senator Jason Pizzo, Vice Chair

Tom Yeatman, Staff Director

**House Appropriations Committee**

Representative Thomas Leek, Chair

Representative Lawrence McClure, Vice Chair

Eric Pridgeon, Staff Director

**House Agriculture and Natural Resources Appropriations Subcommittee**

Representative Thad Altman, Chair

Representative Melony Bell, Vice Chair

Dawn Pigott, Budget Chief

**House Agriculture, Conservation, and Resiliency Subcommittee**

Representative James Buchanan, Chair

Representative Rick Roth, Vice Chair

Alexandra Moore, Policy Chief

**House Select Committee on Hurricane Resiliency and Recovery**

Representative Michael Grant, Chair

Representative Adam Botana, Vice Chair

Tiffany Harrington, Staff Director

**House Water Quality, Supply, and Treatment Subcommittee**

Representative Cyndi Stevenson, Chair

Representative Randy Maggard, Vice Chair

Alexandra Moore, Staff Director

**Department of Environmental Protection**

Shawn Hamilton, Secretary

Adam Blalock, Deputy Secretary Ecosystem Restoration

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

**County commission chair of each county within District's jurisdiction**

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## I. Foreword

### I. Foreword

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

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

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

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

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

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



## II. Introduction

## II. Introduction

### A. History of Water Management Districts

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

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

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

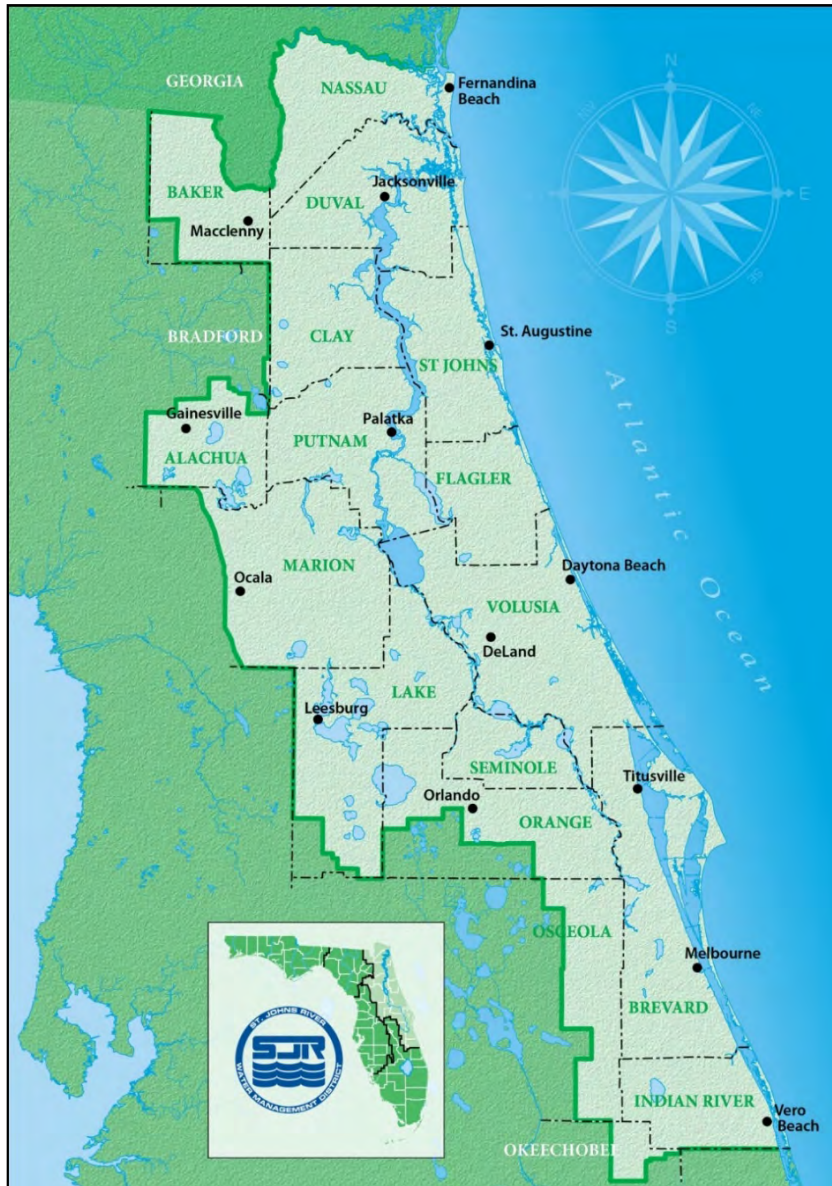


Figure 1 – District Map

## II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 21 percent of the state’s land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon, and the Florida portion of the St. Marys River Basin. The District is also home to eight “Outstanding Florida Springs” — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 2022, an estimated 5.9 million people resided within the District’s boundaries, a population that is projected to reach 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 779,135 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 individual service centers are listed below.

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

Jacksonville Service Center  
7775 Baymeadows Way, Suite 102  
Jacksonville, FL 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

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

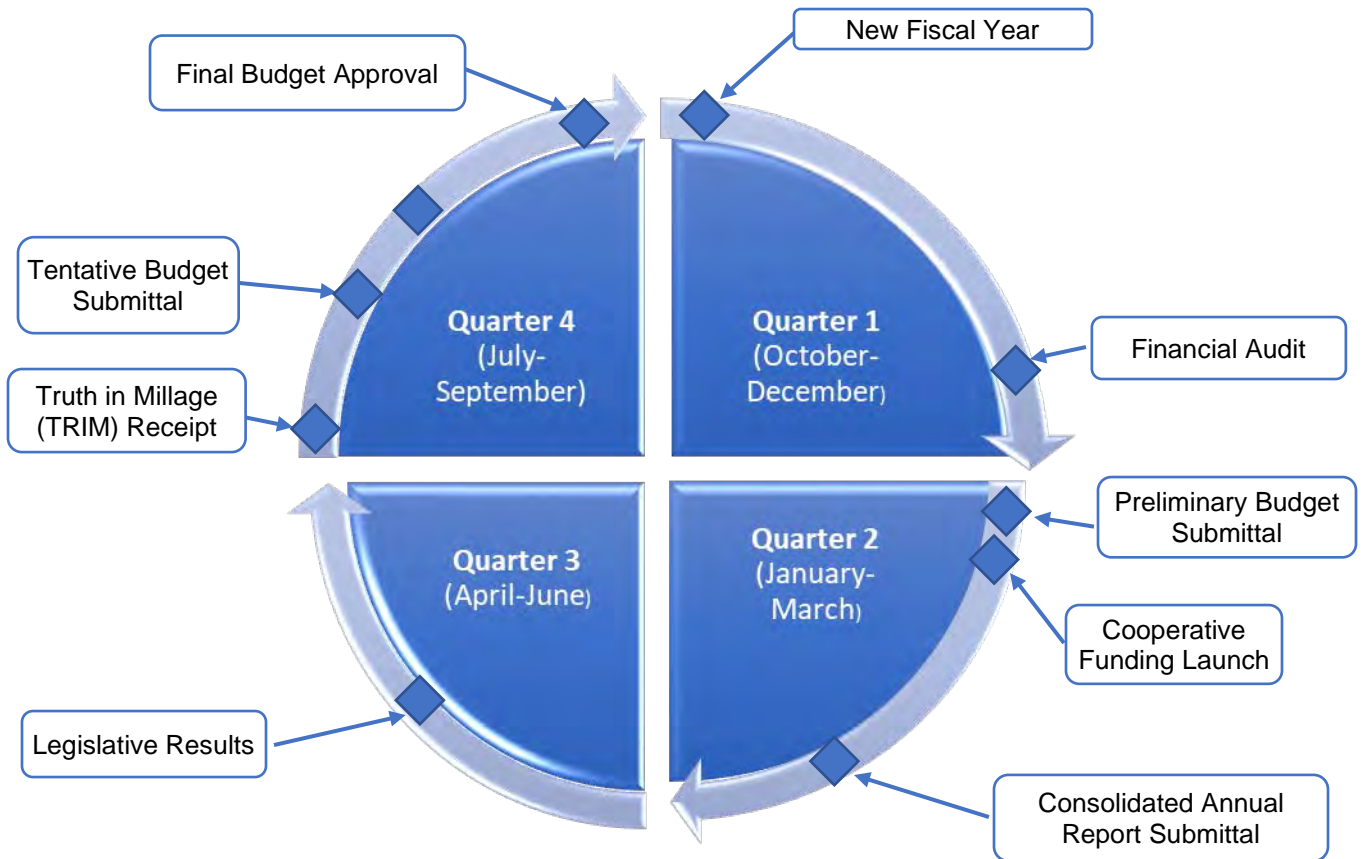


Figure 2 – Budget Process

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 Preliminary 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. The Preliminary 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;
- 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 Order 2019-12 (EO 2019-12);
- Addressing rising costs of health insurance; 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 Preliminary 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 Preliminary Budget.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
  - The District does not have cumulative purchases of land in excess of \$50 million in the Preliminary Budget.
3. Any issuance of debt on or after July 1, 2012.
  - The District does not have any issuance of debt in the Preliminary Budget.
4. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
  - Not applicable for Preliminary Budget submittal.

## II. Introduction

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

<b>Program</b>	<b>FY 2023–24 Preliminary Budget</b>	<b>% of Total Budget</b>
5.0 Outreach	\$1,433,876	0.7%
6.0 District Management and Administration	\$10,723,896	5.1%
<b>Grand Total (programs 1.0 through 6.0)</b>	<b>\$209,147,400</b>	<b>100.0%</b>
<b>5.0 and 6.0 Total</b>	<b>\$12,157,772</b>	<b>5.8%</b>

**II. Introduction**

**F. Budget Development Calendar and Milestones**

<b>Date</b>	<b>Activity</b>
October 1	New fiscal year begins
October	Preliminary Budget Development begins
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
October 1	District 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.)



### III. Budget Highlights

## III. Budget Highlights

### A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2022–23 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2022–23.

### Water Supply

#### Water Supply Planning

- Released the draft North Florida Regional Water Supply plan 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. NFRWSP governing board approvals are scheduled for the fall of 2023.
- The CFWI Planning Region’s water supply planning projections will be complete in the summer of 2023.
- 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, \$2,019,579 in funding was provided to growers resulting in an estimated 0.323 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient loading reduction of 75,330 pounds of total nitrogen (TN) and 13,547 pounds of total phosphorus (TP).
- Water conservation –
  - Participated in the UNF Symposium, two HOA Expo’s and webinars related to water conservation Completed an overhaul to the Florida Water Star (FWS) website — 8,000 certified homes were added to the national Green Building Registry, a new Water Star partner and national search engine for green certified homes
  - Worked with SWFWMD to design and develop artwork for a FWS social medial campaign due to launch in January 2023, over 500,000 impressions expected from the targeted audience
  - Continued as lead planner for the Florida American Water Works Association (AWWA) water conservation symposium in November 2022
  - Finalized a new water conservation 3-year plan to expand programming throughout the district
  - Continued training for staff and utilities on developing and reviewing water conservation plans for consumptive use permit (CUP) applications
  - Partnered with Florida Nursery Growers and Landscape Association FNGLA and FDEP to finalize a revision to the Florida Friendly Landscape

### III. Budget Highlights

Irrigation Design Guidelines, due to launch in spring 2023 Worked with multiple parties to schedule six FWS Accredited Professional workshops to be held in January and February 2023

- Completed development of FWS Gold in collaboration with UF Florida-Friendly Landscaping due to launch in January 2023
  - Developed a new strategy to work more closely with Homeowners' Association (HOA) and Community Association Managers on irrigation efficiency
  - In spring 2023, work commences on designing a stand-alone water conservation cost-share program for utilities and some large water users
  - 2023 will include a focus on expanding water conservation outreach and education to new audiences and to increase awareness of the district's irrigation restrictions
- Completed draft report for the Wekiva Basin MFLs (Wekiwa Springs, Rock Springs, Little Wekiva River, and Wekiva River at State Road (SR) 46).
  - Completed the revision of the Sylvan Lake MFLs based on updated modeling (surface water and groundwater) and updated Surface Water Inundation and Dewatering Signatures (SWIDS) analyses, per the peer review recommendations.
  - Completed revision of draft report for the Lake Apshawa South MFLs based on updated modeling and SWIDS analyses.
  - Completed draft report for Redbug Lake MFLs.
  - Completed assessment for numerous adopted MFLs to support Regulatory needs.
  - Completed draft Biomonitoring Protocol for MFLs Program.
  - Completed reports for Springshed delineation: 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 450 of those wells; maintained 150 surface water level monitoring stations in support of MFLs data needs.

#### Watershed Management and Modeling

- St. Johns River Basin water quality model setup will be completed in FY 2022–23.
- The setup and calibration of Middle St. Johns River, Lower St. Johns River, and combined water quality model with the updated watershed hydrology will be completed in FY 2022–23.
- St. Johns River hydrodynamic flooding model will be used to evaluate the effect of sea-level rise and extreme storm events in FY 2022–23.
- Taylor Creek Reservoir hydrologic and hydraulic model and wind and wave model will be updated in FY 2022–23. The evaluation of the Taylor Creek Reservoir environmental flow release schedule will be completed in FY 2022–23.

### III. Budget Highlights

- The Upper St. Johns River Basin (USJRB) real-time flood forecasting model update to improve real-time water level acquisition and structure operation will be completed in FY 2022–23.
- Indian River Lagoon (IRL) hydrodynamic particle tracking model will be set up and run a series of model tests in FY 2022–23. This model will be used to determine the particle trajectory response on flushing and biological responses in various lagoon segments of IRL.
- The model update, recalibration, and documentation of the Central Springs Model (CSM) regional groundwater flow model will be completed in FY 2022–23.
- 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 covers both SRWMD and SJRWMD in the model.
- 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.
- Hydrologic data that is key to the modeling efforts was co-funded with the U.S. Geological Survey at 67 locations.

#### 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 of the pump station construction activities.
- Execution of the pipeline contract.
- Completion of the treatment system 60 percent design.

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

### **III. Budget Highlights**

Taylor Creek Reservoir (TCR), located in Orange and Osceola counties near the St. Johns River and State Road 520, being recognized as a potential water supply source was included in the 2015 Central Florida Water Initiative Regional Water Supply Plan (CFWI RWSP) as a regional 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 initiated in March 2022 and is expected to be complete in the first quarter of FY 2022–23. 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 September 2023.

In May 2022, DEP opened the submission window for the statewide grant program for \$50 million in legislative funding toward AWS projects. DEP’s funding priority was for regional AWS projects in the areas of greatest benefit. DEP requested the water management districts submit their top priority AWS projects for review and consideration of state funding. On May 26, 2022, the District submitted top priority AWS projects to DEP for funding consideration. In September 2022, the District was awarded more than \$10,000,000 for 10 AWS projects to begin in FY 2022–23.

In FY 2021–22, the District increased its resources per Governing Board direction for the Abandoned Artesian Well Plugging Program (AAWPP) and eliminated the cost-share requirement. By properly abandoning free-flowing wells or wells which allow flows between aquifer units, valuable groundwater is conserved, and the quality is protected. In FY 2020–21, 46 wells were plugged, saving a total flow of up to 7.26 mgd. In FY 2021–22, the District actively expanded resources dedicated to the AAWPP by increasing funding, outreach, and staff resources to accommodate additional well abandonment. As a result, 170 wells were plugged, saving a total flow of up to 18.7 mgd. In October 2022, 14 wells were plugged, saving 5.89 mgd. The program continues to be a high priority, with staff resources and budget sufficient to fulfill the expected demand.

#### **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 and has been below the target concentration during several months in FY 2022–23, despite unusually low water levels. The average annual phosphorus concentration in the lake was below the TMDL target for the first time in 2022. Although phosphorus has declined, ongoing and additional efforts are needed for

### III. Budget Highlights

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. Minor structure maintenance may occur while the system is operating. 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 culvert repairs are scheduled to begin in the first quarter of FY 2022–23. Design and permitting of three more significant culvert repairs will begin in the second half of FY 2022–23.
- Final design and permitting of the Newton Park Access Channel/Habitat improvement project will be advertised for engineering services in the first quarter of FY 2022–23. A selected consultant will begin the final design and permitting by the second half of FY 2022–23.
- Emerald Marsh Conservation Area (EMCA), located along the east side of Lake Griffin, is 7,000 acres of herbaceous marshes and wet prairies that filter water flowing into the lake and down the Ocklawaha River. EMCA is located in Lake County and is comprised of seven individual areas. A hydrologic improvement project will involve breaching the levee that separates EMCA in Area 1 from Lake Griffin at one location. This project will provide direct fish and wildlife habitat benefits with improved water quality. 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 District is responsible for all in-kind project management, surveys, designs, permits, and construction management. Design is complete and permits are expected to be received in the first quarter of FY 2022–23. Construction will begin in early calendar year 2023.

#### *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 freshwater, sediments, and nutrients 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 efforts in the first quarter of FY 2022–23 include the following activities:

- 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



### III. Budget Highlights

stormwater treatment area. The project is funded by the District, as well as DEP and Brevard County. Project design and permitting is complete and the contractor for construction will be procured in January 2023. Construction will begin in 2023.

- The Grove Land Reservoir and Stormwater Treatment Area is a proposed public-private partnership to be built primarily within SFWMD, but also includes a stormwater treatment area in the District. The project converts two citrus grove areas into reservoirs and diverts up to 100 mgd of water northward to the C-52 Canal for the purpose of diverting water for potential alternative water supply along 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 will provide 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 of Class B biosolids 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.
- DEP has provided funding to evaluate internal nutrient loading in the Upper St. Johns River Basin lakes and stormwater loading from select tributaries and canals. Work is planned to begin in FY 2022–23.

#### *Lake Jesup*

Lake Jesup is a hydrologically complex system with a large, urbanized watershed and is the largest lake in Seminole County. 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 total maximum daily load 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.

- On Lake Jesup, several projects are underway to improve its water quality and reduce the effects of HAB:

### III. Budget Highlights

- In support of EO 2019-12 and using legislative funding appropriated to DEP to focus on innovative techniques to address HAB, the District contracted with AECOM on a project to harvest algae from Lake Jesup via a floating barge. This project employed innovative technologies to remove nutrients and HAB by harvesting intact 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. The District submitted the draft final report to DEP for review in September 2022. A finalized report and project close out are anticipated by late 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 further evaluated by in-lake testing in 2023.
- A water quality treatment system is being designed to treat Lake Jesup water to remove nutrients. Various technologies were evaluated during FY 2021–22 and a final design approach was selected in the first 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.

With DEP's support, the District has increased its water quality monitoring at 32 sites to support TMDLs 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. This project should be operational by spring 2023.

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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 425,000 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 and quantity of adjacent water bodies.

The first two months of FY 2022–23 had staff busy triaging and clearing lands after hurricanes Ian and Nicole impacted the District. Wet conditions continue to impact some properties, making work challenging.

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

- Maintained 100 miles of fire lines.
- Chemically treated 656 acres of invasive plants which includes 13 acres of Japanese climbing fern, 10 acres of hydrilla, and 10 acres of cogon grass, and 292 acres of water lettuce/water hyacinth.
- 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 USACE specifications.
- Restriped Headwaters Boat Ramp parking area.
- Completed five prescribed burns for 1,047 acres.
- Maintained over 450 miles of hiking trails, 59 campsites, and 116 trailheads.
- Completed one timber sale.
- Completed 13 acres of site prep for tree planting.
- Collected 50 lbs. of upland ground cover seed for restoration.
- Completed bridge replacement at Lake Norris Conservation Area.

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 a minimum of 20,000 acres.
- Rehabilitate and maintain 300 miles of fire lines.
- Mulch and/or extreme mow 1,000 acres of shrubs and palmetto for fuels management and fire line improvement.
- Roller-chop 300 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

### III. Budget Highlights

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 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 vegetation from Orange Creek Restoration Area.
- Oversee HAB treatments as part of a DEP funded project to evaluate new techniques.
- Remove a dilapidated metal/concrete pole barn from Palm Bluff Conservation Area.
- Plant approximately 10 acres of wetlands plants in the Lake Apopka Marsh Flow-Way.
- Plant 5 acres of upland ground cover 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 shelter at Lake Poinsett.
- Refurbished one boat ramp at the Three Forks Conservation Area.
- Repair/reconstruct two airboat crossings at C-22 and C-40.
- Repair observation tower at Lake Jesup Conservation Area.
- Repair/rebuild observation platforms at Ocklawaha Prairie Restoration Area.
- Repair floating dock at Moses Creek Conservation Area.
- Relocate Possum Bluff pavilion at Canaveral Marshes Conservation Area.
- Repair boat launch at Orange Creek Restoration Area.
- Repair eroded roads and fire lines at multiple conservation areas, including, Hatchet Creek, Silver Springs, Lochloosa, and Lake George.
- Replace culverts at Lake George, Clark Bay, Sand Lakes, Newnans Lake, and Fort Drum Conservation Area.
- Construct low water crossing at Sand Lakes Conservation Area.
- Construct a concrete apron at entrance to Micco Storm Water Park.
- 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 control, natural systems, water quality, and water supply system infrastructure in the first quarter FY 2022–23 include:

- Inspected all federal and non-federal flood protection levees and structures in November 2022.
- Replaced the deteriorating wooden deck on the Ocklawaha River bridge.
- Completed minor repairs throughout the District to several roadways and removed fallen trees from public access roadways and trails due to the impacts from Hurricane Ian.

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

- Refurbish several water quality monitoring platforms in the Sunnyhill Restoration Area, Ocklawaha Prairie Restoration Area, and the USJRB to ensure safe access for staff.
- Refurbish 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. This project will refurbish the pumps and convert the diesel power units to electrical motors for a more efficient and economical pump station.
- Replace slide gates on four gated culverts within the Sunnyhill Restoration Area. These gates have corroded over time and are difficult to operate. These gates control flow from the Ocklawaha River into the restoration area.
- Refurbish the Lake Washington airboat cross-over, the Fellsmere Grade airboat ramp and the airboat cross-over on L-40 (southwest of Tom Lawton Recreational Area). The wood or composite decking of these ramps has deteriorated and needs to be replaced.
- Upgrade 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.
- Rehabilitate 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.
- Rehabilitate the Unit 1 pump station on the Lake Apopka North Shore. One of the pumps and motors have not been refurbished for several years. This is routine scheduled work to ensure the pump station continues to operate efficiently and as designed.
- Regrade approximately two 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



### III. Budget Highlights

(where the canal can be dewatered) and 2) geosynthetic materials (where the canal cannot be dewatered).

- Regrade approximately two miles of the L-77W levee in the USJRB. The toe of this levee has eroded over the past two years due to wave action. After the levee has been regraded and stabilized, aquatic vegetation will be planted at the toe of slope to assist in minimizing future erosion.
- Regrade approximately 2,000 linear feet of the Marsh Flow-Way levee/roadway system and construct elevated pathways to control structures. This work will allow for more efficient treatment of the water flowing through the cells and provide easier access for District staff to adjust water elevations and monitor water levels.
- Repair several underwater minor water control structures in the USJRB. Repairs were identified during the 2020 underwater inspection of all minor water control structures. Repairs to include replacing or tightening hardware and replacing of deteriorated flap gates.
- Replace the deteriorated wooden decks on two Bailey bridges within the Lake Apopka North Shore.
- Resurface 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 required to be trucked in and placed while the entire trail is regraded. This trail provides a fabulous experience for the public to enjoy viewing wildlife while hiking or biking.
- Removal of several dilapidated structures on Lake Apopka North Shore and EMCA. These structures (old pump stations, weir, bridges) are no longer used by the District and should be removed to ensure a safe environment for the public.
- Regrade and stabilize two miles of the L-73, Section 2 levee in the USJRB. This southern section of the levee cap is very sandy and erodes easily, this project will cap the levee with lime rock to minimize future erosion.
- Repair the weather shelter in the Blue Cypress Water Management Area. This structure provides shelter for boaters during inclement weather but has deteriorated and needs major repairs to maintain a safe access for the public.
- Construct a pavilion in the Blue Cypress Water Management Area. A request by local airboat clubs to construct this pavilion was made during a recent public meeting. This pavilion will provide a covered meeting spot for recreational users in the USJRB.
- Construct 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 this property.
- Construct a new weather shelter in the FWMA. This structure will provide shelter for boaters during inclement weather.
- Construct several roadway improvements within the Lochloosa Wildlife Conservation Area, Longleaf Flatwoods Reserve, Newnans Lake Conservation Area, and Silver Springs Forest Conservation Area. Roadway improvements include placing lime rock for a more consistent driving surface, and replacing

### III. Budget Highlights

failed culverts, low water crossings, and miscellaneous drainage improvements all which reduce soil erosion into adjacent water bodies.

- Refurbish several wooden structures within several properties owned by the District including wooden walkways, observation towers, pavilions, and fishing platforms. These wooden structures have deteriorated over time, these repairs will preserve the overall integrity of the structure.

#### Resiliency

The District developed grant agreements for the six projects included in the FY 2022–23 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). DEP's Resilient Florida Program must annually submit to the Legislature the Resilience Plan that includes a list of ranked projects that address the risks of flooding and sea-level rise to coastal and inland communities. The District's projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines. In April 2022, the District was notified that

- One of the six projects, 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.
- Another project, 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 Riverside Conservancy Living Shoreline project is currently arranging conservation easements in preparation for design and permitting.
- The South Oslo Riverfront Conservation Area (SORCA) Floodplain Restoration project has completed surveys of seagrass and topography to provide a baseline for design and permitting.
- The initial phases of the remaining two projects included in the FY 2022–23 Resilience Plan, Sebastian River Improvement District (SRID) Treatment and Storage project and C-10 Water Management Area (WMA), are anticipated to be included in the District's FY 2023–24 budget.

In FY 2022–23, the District will procure 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. 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

### III. Budget Highlights

that can be utilized as mitigation for impacts to shorelines in the region, 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 quality and quantity of waters of our Florida springs. Since FY 2013–14, DEP has provided \$56.9 million toward 94 of the 160 springs restoration projects in the District. The District has also invested \$62.4 million, for a total of \$119.3 million. Combined, state, District, and local government funding results in significant water resources benefits, including the generation of approximately 52 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the UFA), nearly 14 million gallons (MG) storage capacity created, nearly 5 mgd of water conserved, and estimated annual nutrient load reductions of 420,000 lbs. of TN and 144,000 lbs. of TP.

The District provided cooperative cost-share funding for eight projects that will be completed by December 31, 2022. These projects are distributed among two annual District cost-share programs and one individual state-funded program, including:

- Districtwide general cost-share program (three projects)
- Agricultural cost-share programs (one project)
- IRL Grant program (four projects)

For these eight projects, the total estimated construction cost is \$8.2 million; with \$4.2 million provided by the District's partners, \$0.7 million provided by the District, and \$3.3 million provided by DEP.

The combined estimated water resource benefits for these eight projects are:

- Alternative water supplied: 0.07 mgd
- Water conserved: 0.03 mgd
- Annual TN nutrient load reduction: 2,075 lbs.
- Annual TP nutrient load reduction: 583 lbs.
- Acres protected from flooding: 342

The District is also providing cooperative cost-share funding for 76 projects anticipated to be completed during the remainder of FY 2022–23. These 76 projects are distributed among three annual District cost-share programs and three individual state-funded programs:

- Districtwide general cost-share program (34 projects)
- Rural Economic Development Initiative/Innovative program (5 projects)
- Agricultural cost-share programs (19 projects)

### III. Budget Highlights

- 2021 IRL Grant program (eight projects)
- 2021 Alternative Water Supply Funding program (nine projects)
- 2020 Special Legislative Appropriation (one project)

For these 76 projects, the total estimated construction cost is \$148.7 million; with \$93.2 million provided by the District's partners, \$20.2 million provided by the District, and \$35.3 million provided by DEP).

Combined, the estimated water resource benefits for the 76 projects are:

- Alternative water supplied: 16.6 mgd
- Reclaimed water storage capacity created: 3.8 MG
- Water conserved: 0.5 mgd
- Annual TN nutrient load reduction: nearly 136,300 lbs.
- Annual TP nutrient load reduction: over 11,244 lbs.
- Acres protected from flooding: 116

Some examples of the benefits mentioned above include:

- Brevard Zoo Clam Restoration Project — This research project assesses clam viability and involves adult clams and seed clams grown, planted, and monitored throughout the IRL in approximately 100 distinct sites that vary in size.
- St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall — The project includes raising the control weir height, increasing pumping capacity through the enlargement of the current pump station and pond/canal bank improvements, and installing a backup power supply for the pumps. The project will provide flood protection during extreme tides and storm surge events, which will improve resiliency and abate sea-level rise within a 342-acre area. The project also provides an estimated nutrient load reduction water quality benefit of 1,136 lbs./yr. of TN and 314 lbs./yr. of TP.
- Island Grove Irrigation Retrofit — This project involves the retrofit of an agricultural drip system on approximately 36 acres of blueberries benefitting Silver Springs. The estimated water conservation benefit is 0.011 mgd. The project also provides an estimated nutrient load reduction water quality benefit of 14 lbs./yr. of TN and 11 lbs./yr. of TP.
- Groveland Lower Floridan Reclaimed Water Well at Sunshine Road — This project includes drilling and development of one production well into the Lower Floridan aquifer to reduce existing and future reclaimed water demand from the Upper Floridan aquifer. The estimated alternative water supply benefit is 2.3 mgd.

### 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 2022–26 Strategic Plan, which is available online at [www.sjrwmd.com/documents/plans](http://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 \$114,425,913	<ul style="list-style-type: none"> <li>• Develop and Implement Regional Water Supply Plans</li> <li>• Develop and Implement MFLs and Prevention and Recovery Strategies</li> <li>• Promote Water Conservation</li> <li>• Develop AWS and Water Resource Development Projects</li> <li>• Plan for Statutory Funding Requirements</li> </ul>
Water Quality \$44,839,396	<ul style="list-style-type: none"> <li>• Protect and Improve Water Quality in Surface Water and Groundwater</li> <li>• Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives</li> <li>• Develop Innovative and Cost-effective Water Quality Projects</li> <li>• Support the Governor’s and DEP’s Restoration Efforts</li> </ul>
Flood Protection and Floodplain Management \$25,969,770	<ul style="list-style-type: none"> <li>• Minimize Flood Damage to Protect People, Property, and Infrastructure</li> <li>• Operate Water Management Systems to Meet Flood Protection, Water Resource, and Future Water Supply Needs</li> <li>• Maintain Data Collection to Support Federal Flood Prediction Collaboration</li> <li>• Strategically Acquire and Restore Floodplains to Improve Resilience</li> <li>• Coordinate with State and Local Governments and the Public During and after Emergency Events</li> </ul>
Natural Systems \$13,188,425	<ul style="list-style-type: none"> <li>• Maintain District Lands for Natural Resources and People</li> <li>• Manage Invasive Exotic and Nuisance Vegetation in a Protective and Sustainable Manner</li> <li>• Provide Access and Recreational Opportunities on District Properties</li> <li>• Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecologic Functions</li> </ul>



### **III. Budget Highlights**

#### **C. Budget Summary**

##### **1. Overview**

###### **a. Standard Overview**

The FY 2023–24 Preliminary Budget demonstrates the District’s commitment to protecting and restoring Florida’s water resources. The District proposes to continue to focus on mission-critical areas, protecting Florida springs, completing District projects, including AWS projects, and funding capital investments in the region.

This budget furthers the Governor’s priorities, and the Legislature’s support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, and water restoration activities.

The Preliminary Budget is \$209,147,400, compared to \$163,733,283 for the FY 2022–23 Adopted Budget. This is an increase of \$45,414,117, or 27.7 percent. The FY 2023–24 Preliminary 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 Preliminary Budget includes \$97,644,812 in ad valorem (property tax) revenue. This is based on a rolled-back millage rate accounting for growth in new unit construction. The millage rate will be updated to reflect the rolled-back rate finalized in July.

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

For the new fiscal year, the District plans to allocate \$7,475,000 in DEP funds for Springs Cost-share projects and the Springs Septic Tanks Cost-share, as well as \$6,198,138 for 10 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.

### III. Budget Highlights

In accordance with 373.536(5), F.S., the District is submitting this FY 2023–24 Preliminary Budget for Legislative review on January 15, 2023. The table in Section 8, Major Use of Funds Variance, provides a programmatic comparison of the FY 2022–23 Adopted Budget to the FY 2023–24 Preliminary Budget. The table below provides a summary of the source and use of funds, fund balance, and workforce as well as a comparison of the FY 2022–23 Adopted Budget to the FY 2023–24 Preliminary Budget.

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

	Fiscal Year 2022–23 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2023–24 (Preliminary Budget)
<b>SOURCE OF FUNDS</b>				
Beginning Utilization of Fund Balance	\$ 162,451,028			\$ 103,128,377
District Revenues	100,823,049	\$ 1,850,363	\$ -	102,673,412
Local Revenues	9,803,000	-	-	9,803,000
State Revenues	37,646,208	1,406,844	-	39,053,052
Federal Revenues	108,990	-	(12,053)	96,937
Unearned Revenue @ 09/30/22	3,855,623	9,789,322	(1,667,334)	11,977,611
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 314,687,898</b>	<b>\$ 13,046,529</b>	<b>\$ (1,679,387)</b>	<b>\$ 266,732,389</b>

	Fiscal Year 2022–23 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2023–24 (Preliminary Budget)
<b>USE OF FUNDS</b>				
Salaries and Benefits	\$ 54,058,050	\$ 517,216	\$ (517,216)	\$ 54,058,050
Contracted Services	13,949,127	2,677,887	(1,450,860)	15,176,154
Operating Expenses	11,828,380	638,477	(111,265)	12,355,592
Operating Capital Outlay	1,751,403	366,870	(112,500)	2,005,773
Fixed Capital Outlay	43,662,636	42,483,026	(8,046,513)	78,099,149
Interagency Expenditures (Cooperative Funding)	38,483,687	16,754,435	(7,785,440)	47,452,682
<b>TOTAL USE OF FUNDS</b>	<b>\$ 163,733,283</b>	<b>\$ 63,437,911</b>	<b>\$ (18,023,794)</b>	<b>\$ 209,147,400</b>

	Fiscal Year 2022–23 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2023–24 (Preliminary Budget)
<b>WORKFORCE</b>				
Authorized Position (Full-Time Equivalents/FTE)	537.00	-	-	537.00
Contingent Worker (Independent Contractors)	4.33	-	-	4.33
Other Personal Services (OPS)	-	-	-	-
Intern	2.61	-	-	2.61
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>543.94</b>	<b>-</b>	<b>-</b>	<b>543.94</b>

### **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, U.S. Fish and Wildlife Service (USFWS), 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 \$75,717,327, funded primarily with ad valorem taxes, accounts for 36.2 percent of the total budget. This is a 2.1 percent, or \$1,559,996, increase when compared to the operating budget for the FY 2022–23 Adopted Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

Five years ago, the District set a goal of annually allocating a minimum of \$25,000,000 of District revenues to projects. In FY 2018–19 the District met and exceeded that goal. The FY 2023–24 Preliminary Budget has allocated \$26,956,085, or 26.3 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 \$9,121,044 for 22 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 \$39,053,052, and 91.6 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, \$6,198,138 for 10 continuing AWS projects, \$6,700,000 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.

### **III. Budget Highlights**

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

The District re-established its cost-share program during FY 2013–14 with awards to local governments and other partners for construction projects. Inclusive of the FY 2023–24 Preliminary Budget, the District has or will have awarded more than \$225,000,000 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  
 PRELIMINARY 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 Adopted)	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
<b>NONSPENDABLE</b>											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 840,943	\$ -	\$ -	\$ 840,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,943
<b>NONSPENDABLE SUBTOTAL</b>		<b>\$ 840,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840,943</b>
<b>RESTRICTED</b>											
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
<b>RESTRICTED SUBTOTAL</b>		<b>\$ 16,920,572</b>	<b>\$ (2,577,055)</b>	<b>\$ -</b>	<b>\$ 14,343,517</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 13,593,517</b>
<b>COMMITTED</b>											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 12,353,233	\$ -	\$ 519,693	\$ 12,872,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,872,926
WQ/NS	Land Management / Acquisition	8,140,211	(7,281,939)	7,276,872	8,135,144	8,135,144	-	-	-	-	-
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)	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	OFS Springs Prevention/Recovery Strategy	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	General Projects – OFS Springs	4,392,937	-	(1,692,937)	2,700,000	-	2,700,000	-	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	10,000,000	-	5,000,000	15,000,000	-	15,000,000	-	-	-	-
WS	Alternative Water Supply	-	-	-	-	-	-	-	-	-	-
WS	General Projects - AWS	-	-	-	-	-	-	-	-	-	-
WS	Black Creek Water Resource Development	56,086,007	(12,711,911)	(4,096)	43,370,000	43,370,000	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	39,249,980	(29,573,237)	(3,810,888)	5,865,855	5,865,855	-	-	-	-	-
<b>COMMITTED SUBTOTAL</b>		<b>\$ 137,752,368</b>	<b>\$ (57,097,087)</b>	<b>\$ 7,288,644</b>	<b>\$ 87,943,925</b>	<b>\$ 57,370,999</b>	<b>\$ 17,700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,872,926</b>
<b>ASSIGNED</b>											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 6,937,145	\$ (6,937,145)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ASSIGNED SUBTOTAL</b>		<b>\$ 6,937,145</b>	<b>\$ (6,937,145)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNASSIGNED</b>											
WS/WQ/FP/NS	Unassigned	-	-	-	-	-	-	-	-	-	-
<b>UNASSIGNED SUBTOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>		<b>\$ 162,451,028</b>	<b>\$ (66,611,287)</b>	<b>\$ 7,288,644</b>	<b>\$ 103,128,385</b>	<b>\$ 57,520,999</b>	<b>\$ 17,850,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 27,307,386</b>

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

PRELIMINARY BUDGET — Fiscal Year 2023–24

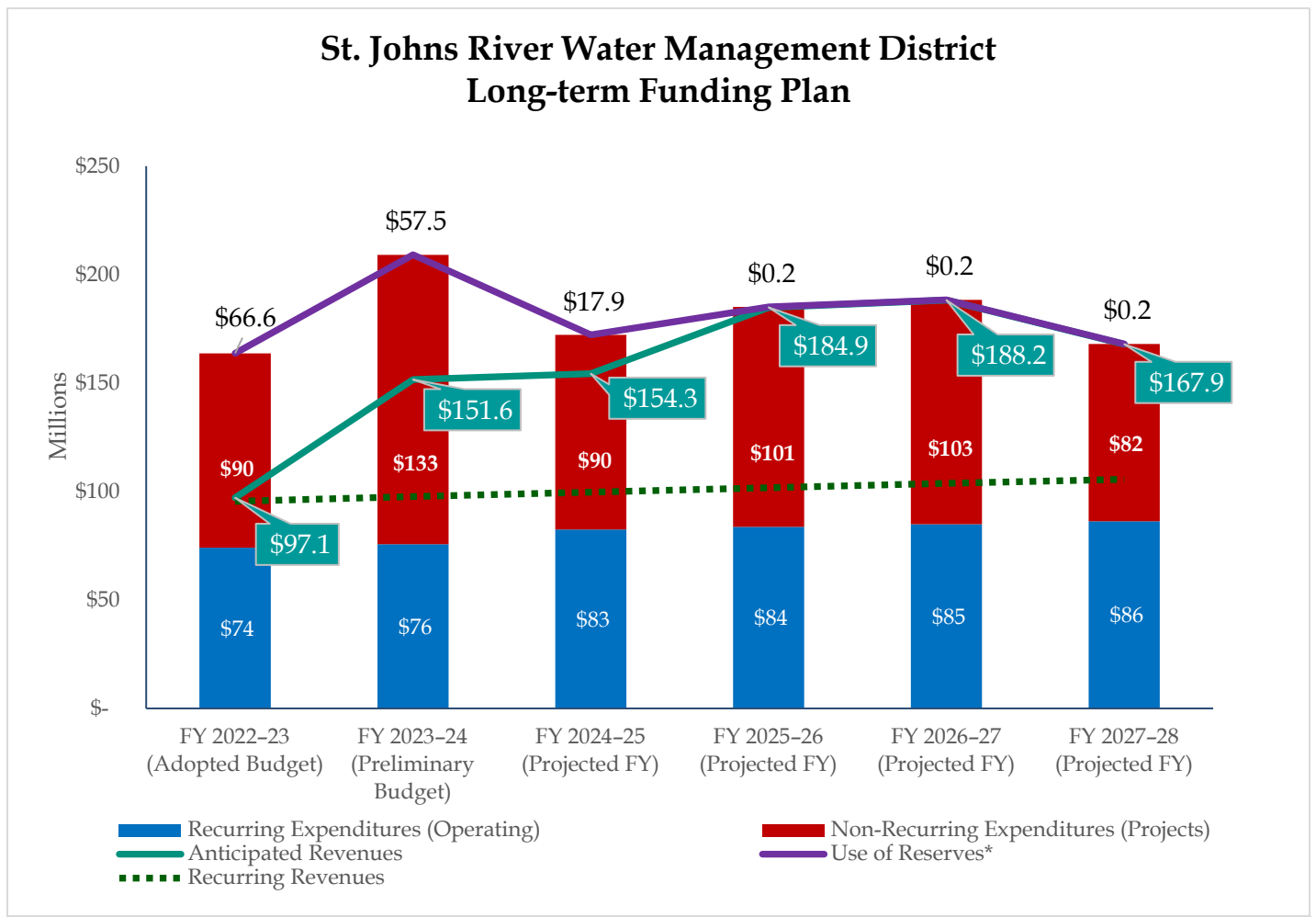
	PRELIMINARY BUDGET — Fiscal Year 2023–24	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	\$ 19,931,287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	133,802,415	-	56,281,289	-	-	-	-	56,281,289
<b>3.0 Operation and Maintenance of Lands and Works</b>	26,602,603	-	1,239,710	-	-	-	-	1,239,710
<b>4.0 Regulation</b>	16,653,323	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	1,433,876	-	-	-	-	-	-	-
<b>6.0 District Management and Administration</b>	10,723,896	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 209,147,400</b>	<b>\$ -</b>	<b>\$ 57,520,999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,520,999</b>

	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
<b>1.0 Water Resources Planning and Monitoring</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	-	-	-	-	-	49,834,984	6,446,305	-	-	56,281,289
<b>3.0 Operation and Maintenance of Lands and Works</b>	-	-	583,710	577,000	-	79,000	-	-	-	1,239,710
<b>4.0 Regulation</b>	-	-	-	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	-	-	-	-	-	-	-	-	-	-
<b>6.0 District Management and Administration</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583,710</b>	<b>\$ 577,000</b>	<b>\$ -</b>	<b>\$ 49,913,984</b>	<b>\$ 6,446,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,520,999</b>



### III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2022–23 Adopted Budget, FY 2023–24 Preliminary 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 future forecasted new nonrecurring expenses related to the District’s fixed capital outlay and cost-share program projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (373.805(4)(d), F.S), statutory compliance projects. For the FY 2023-24 Preliminary Budget, the District has included anticipated newly appropriated state funding to cover the shortfall of those future budget years.

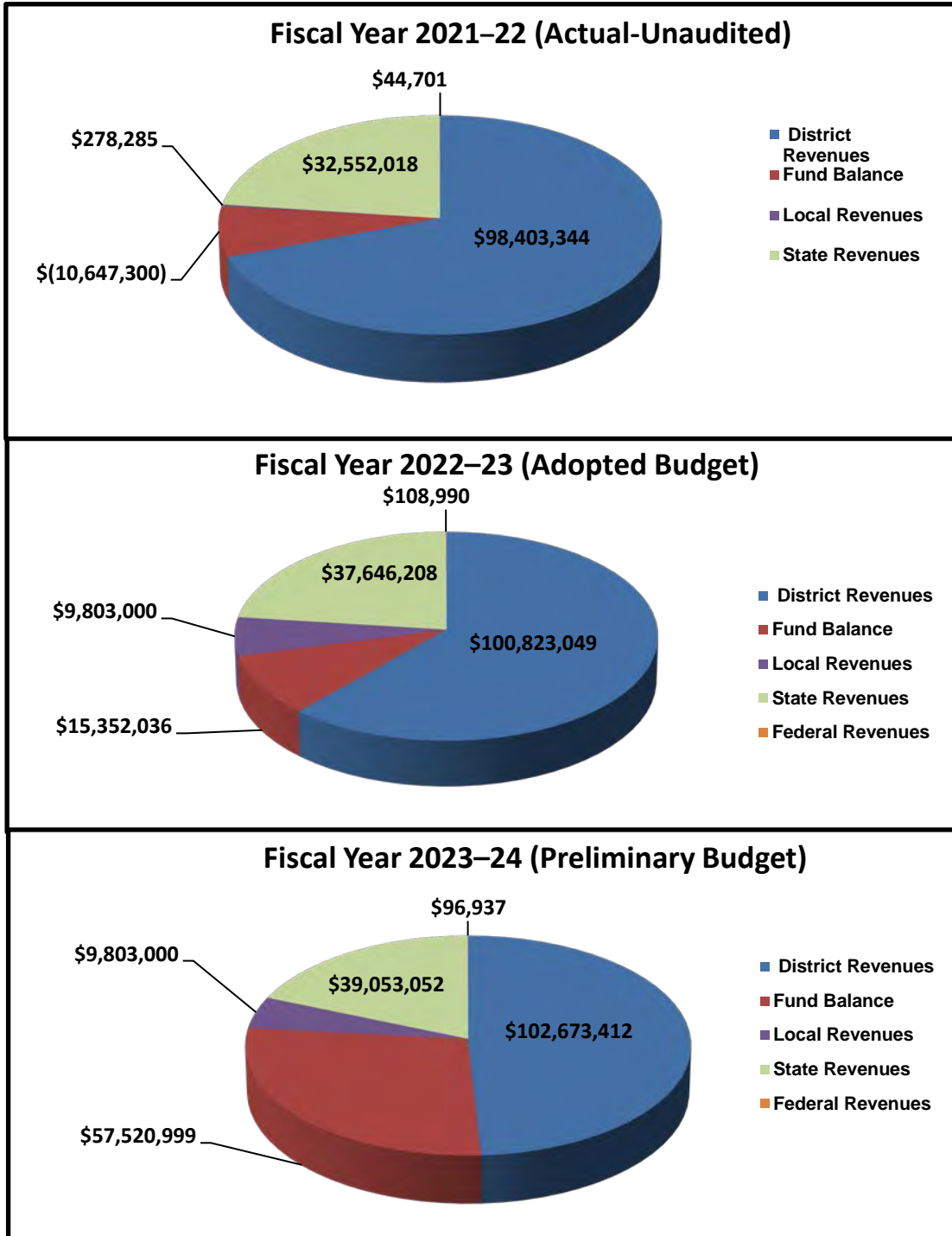


\* The Use of Reserves line represents the amount above (beyond) the Anticipated Revenues that will be required to meet both the Recurring and Non-Recurring costs for each fiscal year. This amount is provided above the column for each fiscal year.

### III. Budget Highlights

#### 3. Source of Funds: Three-Year Comparison

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**PRELIMINARY BUDGET — Fiscal Year 2023-24**  
 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 — Unaudited), 2022–23 (Adopted Budget) and 2023–24 (Preliminary Budget)

PRELIMINARY BUDGET — Fiscal Year 2023–24

SOURCE OF FUNDS	Fiscal Year 2021–22 (Actual-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 98,403,344	\$ 100,823,049	\$ 102,673,412	\$ 1,850,363	1.8%
Fund Balance	(10,647,300)	15,352,036	57,520,999	42,168,963	274.7%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	278,285	9,803,000	9,803,000	-	-
State General Revenues	9,344,731	26,371,157	27,316,132	944,975	3.6%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	1,601,065	1,051,701	738,053	(313,648)	-29.8%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	9,916,391	9,721,397	10,421,397	700,000	7.2%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	11,689,831	501,953	577,470	75,517	15.0%
Federal Revenues	2,600	2,600	2,600	-	-
Federal through State (DEP)	42,101	106,390	94,337	(12,053)	-11.3%
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 120,631,048</b>	<b>\$ 163,733,283</b>	<b>\$ 209,147,400</b>	<b>\$ 45,414,117</b>	<b>27.7%</b>

District Revenues include	Fiscal Year 2021–22 (Actual-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	\$ 93,071,990	\$ 95,464,449	\$ 97,644,812	\$ 2,180,363	2.3%
Permit and License Fees	2,767,462	2,125,000	2,125,000	-	-
Timber Revenue	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	2,542,026	1,700,000	1,370,000	(330,000)	-19.4%
Investment Earnings (Loss) Include Interest	(5,768,192)	1,290,000	1,290,000	-	-
Penalties and Fines	-	-	-	-	-
Other Revenues	5,790,058	243,600	243,600	-	-

REVENUES BY SOURCE	Fiscal Year 2021–22 (Actual-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 98,403,939	\$ 100,823,049	\$ 102,673,412	\$ 1,850,363	1.8%
Fund Balance	(10,647,300)	15,352,036	57,520,999	42,168,963	274.7%
Debt	-	-	-	-	-
Local Revenues	278,285	9,803,000	9,803,000	-	-
State Revenues	32,552,018	37,646,208	39,053,052	1,406,844	3.7%
Federal Revenues	44,701	108,990	96,937	(12,053)	-11.1%
<b>TOTAL</b>	<b>\$ 120,631,048</b>	<b>\$ 163,733,283</b>	<b>\$ 209,147,400</b>	<b>\$ 45,414,117</b>	<b>27.7%</b>

### III. Budget Highlights

#### 4. Major Source of Funds Variances

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

##### ***District Revenues***

The District is expected to generate \$97,644,812 in ad valorem revenues in FY 2023–24 with an estimate millage rate of 0.1833. This is an increase of \$2,180,363, or 2.3 percent, from the FY 2022–23 Adopted Budget. The increase is due primarily to additional tax revenues from new construction.

Other District sources, which include forecasted revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues, for FY 2023–24 total \$5,028,600. This represents a decrease of \$330,000, or 6.2 percent, compared to the FY 2022–23 Adopted 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 \$57,520,999. This represents an increase of \$42,168,963 compared to the FY 2022–23 Adopted 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 Preliminary Budget includes \$9,803,000 from local sources. This is the same budget amount that was included in the FY 2022–23 Adopted 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.

##### ***State Revenues***

State funding in the Preliminary Budget totals \$39,053,052, which is a 3.7 percent, or \$1,406,844, increase compared to the FY 2022–23 Adopted Budget. The increase is primarily due to budgeting for the continuation of 10 AWS cost-share projects. It is important to note the District uses a conservative budgeting practice that does not include any unappropriated state funding from non-recurring revenues. State revenues will primarily come from:

##### ***LATF***

The District anticipates using \$10,421,397 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for four cooperative funding programs totaling \$8,171,397, including the Springs Funding Cost-share Placeholder (\$6,700,000) and the Springs Septic Tanks Cost-share Placeholder (\$775,000) under activity 2.3; as well as the Tri-County

### **III. Budget Highlights**

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 (\$196,397) 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 (\$198,700) under activity 3.1.
- LATF funding will also be used to fund four land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$30,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$45,000) under activity 3.1; and Chemical Supplies (\$600,000) under activity 3.4.
- Additionally, the District proposes to use \$1,051,300 for three projects under Contracted Services, including Surveying Services (\$60,000), Vegetation Management and Planting Services (\$278,000), and Fire Management — Prescribed Burns (\$90,000) under activity 3.1; and Vegetation Management and Planting Services (\$623,300) under activity 3.4.

#### ***Florida Department of Transportation (FDOT)***

The District anticipates using \$738,053 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; and Vegetation Management and Planting Services (\$148,120) under activity 3.4. FDOT funding will also be used to fund the District's FDOT Mitigation Support Program (\$252,820) under activities 2.3, 4.1, and 4.3; and three fixed capital outlay projects, one at the Lake Jesup Conservation Area (\$12,000), one at Sunland Citrus (\$45,000), and the other at 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 \$27,316,132, which includes new appropriations for the Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000) under sub-activity 2.2.1, as well as 10 continuing AWS projects (\$6,198,138). A re-budgeted line item is included for the Bayard Point Land Acquisition – Resiliency (\$7,750,000) under Activity 2.1. This line item will be decreased during the FY 2023–24 Tentative Budget cycle once land closings occur in FY 2022–23 and a more accurate budget amount is known. The remaining balances will be used for the DEP Status Monitoring Program (\$149,890) and Research, Data Collection, Analysis, and Monitoring (\$39,104) under Activity 1.2, and for Data Collection and Analysis Services (\$179,000) under Activity 2.3.

### **III. Budget Highlights**

#### ***Other State Revenues***

Total projected funding under this category totals \$577,470, which includes funding from FWC (\$200,000) to fund Invasive DEP / FWC Plant Management under activity 3.4; (\$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 IRL Water Quality Improvement Projects Placeholder (\$207,470) under Activity 2.3.

#### ***Federal Revenues***

Funding from federal sources for FY 2023–24 is projected to total \$96,937. This is a decrease of 11.1 percent, or \$12,053, from the FY 2022–23 Adopted Budget. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$94,337) under Activity 1.2. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

**III. Budget Highlights**

**5. Source of Funds by Program**

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 PRELIMINARY BUDGET — Fiscal Year 2023–24  
**Fiscal Year 2021–22 (Actual-Unaudited)**

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2021–22 (Actual-Unaudited)
District Revenues	\$ 14,286,368	\$ 39,923,588	\$ 21,392,702	\$ 12,551,243	\$ 1,142,506	\$ 9,106,937	\$ 98,403,344
Fund Balance	(105,889)	(10,091,493)	(449,918)	-	-	-	(10,647,300)
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	205,283	45,872	23,957	1,691	133	1,349	278,285
State General Revenues	433,372	8,911,359	-	-	-	-	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)	42,101	-	-	-	-	-	42,101
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 14,861,849</b>	<b>\$ 58,637,925</b>	<b>\$ 24,326,292</b>	<b>\$ 12,553,533</b>	<b>\$ 1,142,686</b>	<b>\$ 9,108,763</b>	<b>\$ 120,631,048</b>

District Revenues include	
Ad Valorem	\$ 93,071,990
Permit and License Fees	2,767,462
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	2,542,026
Investment Earnings (Loss) - Include Interest	(5,768,192)
Penalties and Fines	-
Other Revenues	5,790,058

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-Unaudited)
District Revenues	\$ 14,286,368	\$ 39,923,588	\$ 21,392,702	\$ 12,551,243	\$ 1,142,506	\$ 9,106,937	\$ 98,403,344
Fund Balance	(105,889)	(10,091,493)	(449,918)	-	-	-	(10,647,300)
Debt	-	-	-	-	-	-	-
Local Revenues	205,283	45,872	23,957	1,691	133	1,349	278,285
State Revenues	433,372	28,759,547	3,359,099	-	-	-	32,552,018
Federal Revenues	42,715	411	452	599	47	477	44,701
<b>TOTAL</b>	<b>\$ 14,861,849</b>	<b>\$ 58,637,925</b>	<b>\$ 24,326,292</b>	<b>\$ 12,553,533</b>	<b>\$ 1,142,686</b>	<b>\$ 9,108,763</b>	<b>\$ 120,631,048</b>



### III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 PRELIMINARY BUDGET — Fiscal Year 2023–24  
**Fiscal Year 2022–23 (Adopted Budget)**

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2022–23 (Adopted Budget)
District Revenues	\$ 18,470,491	\$ 30,405,281	\$ 23,844,083	\$ 16,323,434	\$ 1,454,784	\$ 10,324,976	\$ 100,823,049
Fund Balance	-	14,094,837	1,257,199	-	-	-	15,352,036
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	132,304	9,646,227	6,853	9,665	715	7,236	9,803,000
State General Revenues	856,937	25,514,220	-	-	-	-	26,371,157
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	778,742	272,959	-	-	-	1,051,701
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	7,471,397	2,250,000	-	-	-	9,721,397
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	211,953	290,000	-	-	-	501,953
Federal Revenues	605	405	445	628	47	470	2,600
Federal through State (DEP)	106,390	-	-	-	-	-	106,390
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 19,566,727</b>	<b>\$ 88,123,062</b>	<b>\$ 27,921,539</b>	<b>\$ 16,333,727</b>	<b>\$ 1,455,546</b>	<b>\$ 10,332,682</b>	<b>\$ 163,733,283</b>

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 (Adopted Budget)
District Revenues	\$ 18,470,491	\$ 30,405,281	\$ 23,844,083	\$ 16,323,434	\$ 1,454,784	\$ 10,324,976	\$ 100,823,049
Fund Balance	-	14,094,837	1,257,199	-	-	-	15,352,036
Debt	-	-	-	-	-	-	-
Local Revenues	132,304	9,646,227	6,853	9,665	715	7,236	9,803,000
State Revenues	856,937	33,976,312	2,812,959	-	-	-	37,646,208
Federal Revenues	106,995	405	445	628	47	470	108,990
<b>TOTAL</b>	<b>\$ 19,566,727</b>	<b>\$ 88,123,062</b>	<b>\$ 27,921,539</b>	<b>\$ 16,333,727</b>	<b>\$ 1,455,546</b>	<b>\$ 10,332,682</b>	<b>\$ 163,733,283</b>

### III. Budget Highlights

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

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023–24 (Preliminary Budget)
District Revenues	\$ 19,495,288	\$ 32,041,664	\$ 22,420,202	\$ 16,567,078	\$ 1,433,078	\$ 10,716,102	\$ 102,673,412
Fund Balance	-	56,281,289	1,239,710	-	-	-	57,520,999
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	152,078	9,626,146	6,651	10,058	749	7,318	9,803,000
State General Revenues	188,994	27,127,138	-	-	-	-	27,316,132
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	346,912	315,608	75,533	-	-	738,053
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	8,171,397	2,250,000	-	-	-	10,421,397
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	207,470	370,000	-	-	-	577,470
Federal Revenues	590	399	432	654	49	476	2,600
Federal through State (DEP)	94,337	-	-	-	-	-	94,337
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 19,931,287</b>	<b>\$ 133,802,415</b>	<b>\$ 26,602,603</b>	<b>\$ 16,653,323</b>	<b>\$ 1,433,876</b>	<b>\$ 10,723,896</b>	<b>\$ 209,147,400</b>

District Revenues include	
Ad Valorem	\$ 97,644,812
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 (Preliminary Budget)
District Revenues	\$ 19,495,288	\$ 32,041,664	\$ 22,420,202	\$ 16,567,078	\$ 1,433,078	\$ 10,716,102	\$ 102,673,412
Fund Balance	-	56,281,289	1,239,710	-	-	-	57,520,999
Debt	-	-	-	-	-	-	-
Local Revenues	152,078	9,626,146	6,651	10,058	749	7,318	9,803,000
State Revenues	188,994	35,852,917	2,935,608	75,533	-	-	39,053,052
Federal Revenues	94,927	399	432	654	49	476	96,937
<b>TOTAL</b>	<b>\$ 19,931,287</b>	<b>\$ 133,802,415</b>	<b>\$ 26,602,603</b>	<b>\$ 16,653,323</b>	<b>\$ 1,433,876</b>	<b>\$ 10,723,896</b>	<b>\$ 209,147,400</b>

### 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 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model with an estimated 2 percent increase resulting from the growth in new unit construction. For the purposes of estimation only, the estimated rolled back millage rate used to develop this Preliminary Budget is 0.1833, a 7.1 percent decrease over the 0.1974 FY 2022–23 millage rate. This will generate \$97,644,812 in ad valorem (property tax) revenue for FY 2023–24, which represents a 2.3 percent increase compared to the FY 2022–23 Adopted Budget. The increase is due primarily to additional tax revenues from new construction. The table on the next page provides a comparison of five-year millage rates and ad valorem taxes.

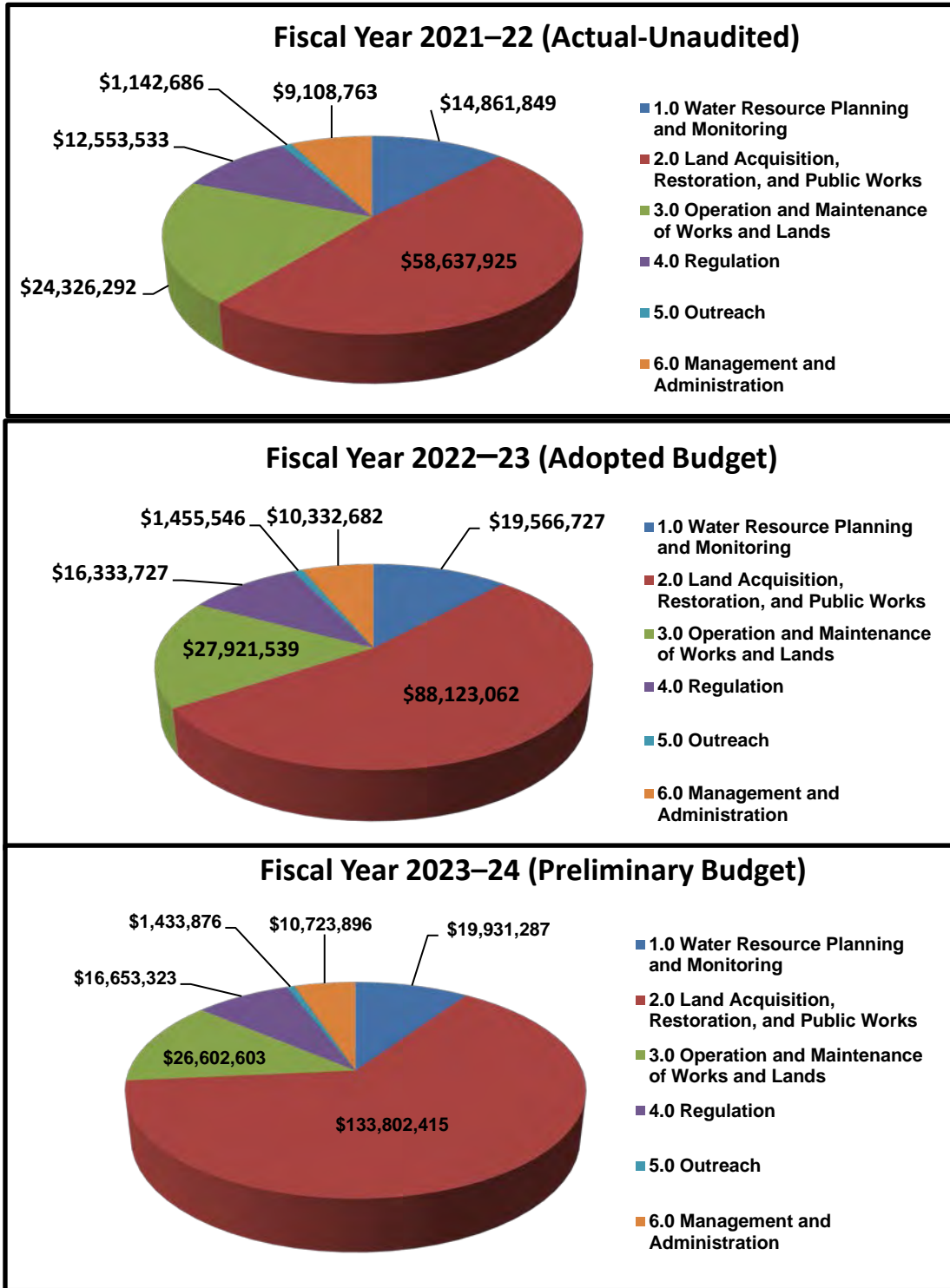
**III. Budget Highlights**

<b>ST. JOHNS RIVER WATER MANAGEMENT DISTRICT</b> <b>FIVE-YEAR AD VALOREM TAX COMPARISON</b> Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24 PRELIMINARY BUDGET — Fiscal Year 2023–24					
<b>DISTRICTWIDE</b>					
Ad Valorem Tax Comparison	Fiscal Year 2019–20 (Actual-Audited)	FY 2020–21 (Actual-Audited)	FY 2021–22 (Actual-Unaudited)	FY 2022–23 (Adopted Budget)	FY 2023–24 (Preliminary Budget)
Ad Valorem Taxes	\$ 88,344,156	\$ 90,921,443	\$ 93,071,990	\$ 95,464,449	\$ 97,644,812
Adopted Millage Rate	0.2414	0.2287	0.2189	0.1974	0.1833
Rolled-back Rate	0.2414	0.2287	0.2189	0.1974	0.1833
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	\$ 552,025,825,003
Net New Taxable Value	\$ 8,159,123,935	\$ 9,889,672,891	\$ 10,396,086,814	\$ 13,205,338,754	\$ 12,964,299,873
Adjusted Taxable Value	\$ 371,969,377,290	\$ 401,463,071,212	\$ 429,586,580,650	\$ 487,944,056,681	\$ 539,061,525,130

### III. Budget Highlights

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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**EXPENDITURES BY PROGRAM**  
 PRELIMINARY BUDGET – Fiscal Year 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 (Preliminary Budget)**

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual- Unaudited)	Fiscal Year 2022– 23 (Adopted)	Fiscal Year 2023– 24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 15,555,502</b>	<b>\$ 14,635,719</b>	<b>\$ 14,861,849</b>	<b>\$ 19,566,727</b>	<b>\$ 19,931,287</b>	<b>\$ 364,560</b>	<b>1.9%</b>
1.1 - District Water Management Planning	4,658,813	4,020,931	4,212,684	5,382,013	5,212,867	(169,146)	-3.1%
1.1.1 Water Supply Planning	3,359,320	2,601,479	3,043,326	3,574,340	3,820,693	246,353	6.9%
1.1.2 Minimum Flows and Levels	1,245,367	1,346,363	1,100,396	1,757,673	1,342,174	(415,499)	-23.6%
1.1.3 Other Water Resources Planning	54,126	73,089	68,962	50,000	50,000	-	-
1.2 - Research, Data Collection, Analysis, and Monitoring	8,876,829	8,403,649	8,614,935	11,620,590	12,047,412	426,822	3.7%
1.3 - Technical Assistance	495,597	510,592	453,028	564,588	583,791	19,203	3.4%
1.4 - Other Water Resources Planning and Monitoring Activities	462,265	467,312	480,202	738,633	751,530	12,897	1.7%
1.5 - Technology and Information Services	1,061,998	1,233,235	1,101,000	1,260,903	1,335,687	74,784	5.9%
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 52,317,655</b>	<b>\$ 50,359,169</b>	<b>\$ 58,637,925</b>	<b>\$ 88,123,062</b>	<b>\$ 133,802,415</b>	<b>\$ 45,679,353</b>	<b>51.8%</b>
2.1 - Land Acquisition	1,157,589	1,180,282	3,409,019	15,831,912	15,955,765	123,853	0.8%
2.2 - Water Source Development	10,346,983	11,251,478	12,567,838	38,576,266	84,859,259	46,282,993	120.0%
2.2.1 Water Resource Development Projects	9,954,417	10,921,064	11,772,090	37,976,797	84,022,698	46,045,901	121.2%
2.2.2 Water Supply Development Assistance	-	-	-	-	-	-	-
2.2.3 Other Water Source Development Activities	392,566	330,414	795,748	599,469	836,561	237,092	39.6%
2.3 - Surface Water Projects	39,003,496	33,697,000	37,407,130	32,480,466	31,637,742	(842,724)	-2.6%
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	408,351	409,383	445,524	36,141	8.8%
2.7 - Technology and Information Services	784,736	909,383	736,829	825,035	904,125	79,090	9.6%
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$ 20,754,186</b>	<b>\$ 22,269,652</b>	<b>\$ 24,326,292</b>	<b>\$ 27,921,539</b>	<b>\$ 26,602,603</b>	<b>\$ (1,318,936)</b>	<b>-4.7%</b>
3.1 - Land Management	4,682,023	4,463,762	5,192,386	5,316,817	5,127,902	(188,915)	-3.6%
3.2 - Works	5,599,135	7,439,146	8,205,156	11,013,865	9,282,894	(1,730,971)	-15.7%
3.3 - Facilities	3,201,638	2,904,264	2,715,403	2,892,174	3,283,454	391,280	13.5%
3.4 - Invasive Plant Control	2,822,615	2,978,161	2,404,794	3,419,341	3,367,643	(51,698)	-1.5%
3.5 - Other Operation and Maintenance Activities	539,257	560,994	852,111	654,197	596,674	(57,523)	-8.8%
3.6 - Fleet Services	3,108,170	2,985,343	4,145,479	3,694,133	3,965,392	271,259	7.3%
3.7 - Technology and Information Services	801,348	937,982	810,963	931,012	978,644	47,632	5.1%
<b>4.0 Regulation</b>	<b>\$ 12,578,882</b>	<b>\$ 12,851,118</b>	<b>\$ 12,553,533</b>	<b>\$ 16,333,727</b>	<b>\$ 16,653,323</b>	<b>\$ 319,596</b>	<b>2.0%</b>
4.1 - Consumptive Use Permitting	2,002,332	1,946,884	2,038,429	2,427,886	2,356,144	(71,742)	-3.0%
4.2 - Water Well Construction Permitting and Contractor Licensing	218,731	224,892	244,307	294,094	295,044	950	0.3%
4.3 - Environmental Resource and Surface Water Permitting	6,815,512	7,172,924	7,196,638	10,082,834	9,917,697	(165,137)	-1.6%
4.4 - Other Regulatory and Enforcement Activities	2,474,570	2,266,252	2,000,705	2,180,762	2,604,636	423,874	19.4%
4.5 - Technology and Information Services	1,067,737	1,240,166	1,073,454	1,348,151	1,479,802	131,651	9.8%

### 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 (Preliminary Budget)**

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual- Unaudited)	Fiscal Year 2022– 23 (Adopted)	Fiscal Year 2023– 24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
<b>5.0 Outreach</b>	<b>\$ 1,101,653</b>	<b>\$ 1,048,016</b>	<b>\$ 1,142,686</b>	<b>\$ 1,455,546</b>	<b>\$ 1,433,876</b>	<b>\$ (21,670)</b>	<b>-1.5%</b>
5.1 - Water Resource Education	95,318	91,867	19,426	103,661	21,500	(82,161)	-79.3%
5.2 - Public Information	873,703	826,163	997,854	1,117,097	1,228,729	111,632	10.0%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	49,136	32,211	40,505	130,822	73,618	(57,204)	-43.7%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	83,496	97,775	84,901	103,966	110,029	6,063	5.8%
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>\$ 102,307,878</b>	<b>\$ 101,163,674</b>	<b>\$ 111,522,285</b>	<b>\$ 153,400,601</b>	<b>\$ 198,423,504</b>	<b>\$ 45,022,903</b>	<b>29.3%</b>
<b>6.0 District Management and Administration</b>	<b>\$ 8,861,869</b>	<b>\$ 9,356,634</b>	<b>\$ 9,108,763</b>	<b>\$ 10,332,682</b>	<b>\$ 10,723,896</b>	<b>\$ 391,214</b>	<b>3.8%</b>
6.1 - Administrative and Operations Support	6,480,954	6,836,071	6,628,098	7,532,682	7,778,396	245,714	3.3%
6.1.1 - Executive Direction	738,904	934,704	1,221,354	1,250,543	1,340,600	90,057	7.2%
6.1.2 - General Counsel / Legal	452,390	518,381	523,669	562,821	550,195	(12,626)	-2.2%
6.1.3 - Inspector General	156,408	132,630	170,146	193,514	191,164	(2,350)	-1.2%
6.1.4 - Administrative Support	2,403,150	2,471,920	2,123,112	2,641,485	2,687,840	46,355	1.8%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	750,632	663,802	554,336	676,319	625,908	(50,411)	-7.5%
6.1.7 - Human Resources	778,383	848,521	979,174	1,024,590	1,081,340	56,750	5.5%
6.1.8 - Communications	191,734	177,423	158,242	190,541	224,625	34,084	17.9%
6.1.9 - Technology and Information Services	1,009,353	1,088,690	898,065	992,869	1,076,724	83,855	8.4%
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%
<b>TOTAL</b>	<b>\$ 111,169,747</b>	<b>\$ 110,520,308</b>	<b>\$ 120,631,048</b>	<b>\$ 163,733,283</b>	<b>\$ 209,147,400</b>	<b>\$ 45,414,117</b>	<b>27.7%</b>



### III. Budget Highlights

#### 8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for FY 2022–23 and the Preliminary 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 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	\$ 19,566,727	\$ 19,931,287	\$ 364,560	1.9%
2.0 Land Acquisition, Restoration, and Public Works	88,123,062	133,802,415	45,679,353	51.8%
3.0 Operation and Maintenance of Works and Lands	27,921,539	26,602,603	(1,318,936)	-4.7%
4.0 Regulation	16,333,727	16,653,323	319,596	2.0%
5.0 Outreach	1,455,546	1,433,876	(21,670)	-1.5%
6.0 Management and Administration	10,332,682	10,723,896	391,214	3.8%

#### Program 1.0 — Water Resources Planning and Monitoring

The FY 2023–24 Preliminary program budget of \$19,931,287 has a 1.9 percent, or \$364,560, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will decrease by 1.5 percent, or \$193,307, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.81 FTEs.
- Contracted Services will increase by 3.6 percent, or \$171,524, primarily due to a projected increase in Water Well Construction Services (\$850,000), which is partially offset by decreases in Scientific Research and Analysis (\$490,420) and Data Collection and Analysis Services (\$212,125).
- Operating Expenses will increase by 12.5 percent, or \$152,479, primarily due to projected increases in Safety Supplies (\$11,575), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Postage and / or Courier Service (\$33,859), Repair and Maintenance of Equipment (\$34,660), and Laboratory Supplies (\$36,368), which are partially offset by a decrease in Field, Facility, and Fleet — Tools Under \$5,000 (\$9,000).
- Fixed Capital Outlay will increase by 100 percent, or \$207,000, due to a projected need in District Headquarters Laboratory Upgrades (\$207,000).

#### Program 2.0 — Land Acquisition, Restoration, and Public Works

The FY 2023–24 Preliminary program budget of \$133,802,415 has a 51.8 percent, or \$45,679,353, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 3.5 percent, or \$338,036, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 3.08 FTEs.
- Contracted Services will increase by 30.8 percent, or \$922,663, primarily due to projected increases in Consultant Services (\$123,042), Abandoned Artesian Well Plugging (\$180,000), Southern District Density Dependent Model (S3DM) –

### III. Budget Highlights

Resiliency (\$200,000), Lake George Rough Fish (\$300,000), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000), which are partially offset by a decrease in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000).

- Operating Capital Outlay will decrease by 31.4 percent, or \$28,281, due to a projected decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$44,500), which is offset by increases in Computer Hardware Over \$5,000 (\$856) and Office Furniture / Equipment Over \$5,000 (\$15,363).
- Fixed Capital Outlay will increase by 97 percent, or \$35,473,793, primarily due to the continuation of the Black Creek Water Resource Development Project (\$35,633,837), which is partially offset by decreases due to the progression of the Crane Creek M-1 Canal Flow Restoration (\$1,845,044).
- Interagency Expenditures will increase by 23.3 percent, or \$8,968,995, primarily due to projected increases in Springs Funding Cost-share Placeholder — Non Project Specific (\$700,000), City of Minneola AWS Reclaimed Water Project (\$756,154), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$1,281,375), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$1,287,485), St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing (\$1,436,597), JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$1,507,500), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,507,500), JEA H2.0 Purification Demonstration Facility (\$1,800,366), and JEA Demand-Side Management Water Conservation Program (\$1,800,366), which are partially offset by a decrease in Lake Apopka Innovative Total Phosphorus Removal (\$3,575,000).

#### **Program 3.0 — Operation and Maintenance of Lands and Works**

The FY 2023–24 Preliminary program budget of \$26,602,603 has a 4.7 percent, or \$1,318,936, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will decrease by 2.8 percent, or \$235,112, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 2.07 FTEs.
- Contracted Services will decrease by 2.6 percent, or \$129,178, primarily due to projected decreases in Security Services (\$225,000) and Longleaf Pine Preserve (\$45,000), which are partially offset by increases in Consultant Services (\$34,951), Oracle Enterprise Content Management System Developer Upgrade (\$41,574), and Fire Management — Prescribed Burns (\$80,000).
- Operating Capital Outlay will increase by 18.3 percent, or \$203,134, primarily due to a projected increase in Motor Vehicles (\$254,300), which is partially offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,000).
- Fixed Capital Outlay will decrease by 17.6 percent, or \$1,244,280, primarily due to projected decreases in S-157 Rehabilitation (\$4,115,469), Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$300,000), Sawgrass Lake

### III. Budget Highlights

Pump Station — South Rehabilitation (\$200,000), L-77W Levee Regrading (\$200,000), and Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), which are partially offset by increases in Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), District Headquarters Chiller 3 Replacement (\$300,000), C-231 Repair Seepage Areas (\$500,000), Levee Repairs (\$505,000), and Burrell Lock Rehabilitation (\$2,262,000).

#### Program 4.0 — Regulation

The FY 2023–24 Preliminary program budget of \$16,653,323 has a 2 percent, or \$319,596, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$125,318, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.07 FTEs.
- Contracted Services will increase by 26.8 percent, or \$138,893, primarily due to projected increases in Computer Technology Services (\$25,909), Consultant Services (\$39,724), and Oracle Enterprise Content Management System Developer Upgrade (\$62,863).
- Operating Capital Outlay will increase by 48.2 percent, or \$29,935, due to projected increases in Computer Hardware Over \$5,000 (\$4,789) and Office Furniture / Equipment Over \$5,000 (\$25,146).

#### Program 5.0 — Outreach

The FY 2023–24 Preliminary program budget of \$1,433,876 has a 1.5 percent, or \$21,670, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will decrease by 6.9 percent, or \$88,797, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.54 FTEs.
- Contracted Services will increase by 16.6 percent, or \$10,834, primarily due to projected increases in Computer Technology Services (\$2,008), Consultant Services (\$3,207), and Oracle Enterprise Content Management System Developer Upgrade (\$4,674).
- Operating Expenses will increase by 58.2 percent, or \$54,044, primarily due to projected increases in In-State Training and Related Travel (\$10,800) and Promotional Activities (\$40,000).

#### Program 6.0 — District Management and Administration

The FY 2023–24 Preliminary program budget of \$10,723,896 has a 3.8 percent, or \$391,214, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing noticeable variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$53,862, due to a combination of changes to the FTEs administering the program based on needs

### **III. Budget Highlights**

and commensurate with experience and qualifications, as well as internal redirections of 0.27 FTEs.

- Contracted Services will increase by 19.6 percent, or \$112,291, primarily due to projected increases in Computer Technology Services (\$14,115), Consultant Services (\$39,640), and Oracle Enterprise Content Management System Developer Upgrade (\$45,740).
- Operating Expenses will increase by 6.2 percent, or \$204,592, primarily due to projected increases in Legal Advertising and Public Notices (\$11,965), Memberships, Professional Certifications, and Licenses (\$34,799), and Property Appraiser / Tax Collector Commissions (\$145,500).
- Operating Capital Outlay will increase by 44 percent, or \$20,469, primarily due to a projected increase Office Furniture / Equipment Over \$5,000 (\$18,296).

## **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 Preliminary Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4, F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and District Management and Administration.

The following information is provided for all PROGRAMS:

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

In addition, for each PROGRAM, ACTIVITY, and 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

PRELIMINARY BUDGET — Fiscal Year 2023–24

ALL PROGRAMS

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 15,555,502	\$ 14,635,719	\$ 14,861,849	\$ 19,566,727	\$ 19,931,287	\$ 364,560	1.9%
2.0 Land Acquisition, Restoration, and Public Works	52,317,655	50,359,169	58,637,925	88,123,062	133,802,415	45,679,353	51.8%
3.0 Operation and Maintenance of Lands and Works	20,754,186	22,269,652	24,326,292	27,921,539	26,602,603	(1,318,936)	-4.7%
4.0 Regulation	12,578,882	12,851,118	12,553,533	16,333,727	16,653,323	319,596	2.0%
5.0 Outreach	1,101,653	1,048,016	1,142,686	1,455,546	1,433,876	(21,670)	-1.5%
6.0 District Management and Administration	8,861,869	9,356,634	9,108,763	10,332,682	10,723,896	391,214	3.8%
<b>TOTAL</b>	<b>\$111,169,747</b>	<b>\$110,520,308</b>	<b>\$120,631,048</b>	<b>\$163,733,283</b>	<b>\$209,147,400</b>	<b>\$45,414,117</b>	<b>27.7%</b>

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 46,074,729	\$ 45,359,459	\$ 44,346,712	\$ 54,058,050	\$ 54,058,050	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	8,703,440	10,359,563	11,653,441	13,949,127	15,176,154	1,227,027	8.8%
Operating Expenses	10,016,392	10,690,602	9,895,001	11,828,380	12,355,592	527,212	4.5%
Operating Capital Outlay	2,304,745	1,418,903	2,278,235	1,751,403	2,005,773	254,370	14.5%
Fixed Capital Outlay	11,827,679	13,880,000	16,681,303	43,662,636	78,099,149	34,436,513	78.9%
Interagency Expenditures (Cooperative Funding)	32,242,762	28,811,781	35,776,356	38,483,687	47,452,682	8,968,995	23.3%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$111,169,747</b>	<b>\$110,520,308</b>	<b>\$120,631,048</b>	<b>\$163,733,283</b>	<b>\$209,147,400</b>	<b>\$45,414,117</b>	<b>27.7%</b>

SOURCE OF FUNDS

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 53,592,697	\$ -	\$ -	\$ -	\$ 374,016	\$ 91,337	\$ 54,058,050
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	12,804,127	583,710	-	108,000	1,677,717	2,600	15,176,154
Operating Expenses	10,475,792	577,000	-	75,000	1,224,800	3,000	12,355,592
Operating Capital Outlay	2,005,773	-	-	-	-	-	2,005,773
Fixed Capital Outlay	10,385,651	49,913,984	-	9,600,000	8,199,514	-	78,099,149
Interagency Expenditures (Cooperative Funding)	13,409,372	6,446,305	-	20,000	27,577,005	-	47,452,682
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$102,673,412</b>	<b>\$57,520,999</b>	<b>\$-</b>	<b>\$9,803,000</b>	<b>\$39,053,052</b>	<b>\$96,937</b>	<b>\$209,147,400</b>

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	\$ 37,653,362	\$ 54,058,050	\$ -	\$ 54,058,050
Other Personal Services	-	-	-	-	-
Contracted Services	4.33	180,000	8,600,712	6,575,442	15,176,154
Operating Expenses	-	-	11,052,792	1,302,800	12,355,592
Operating Capital Outlay	-	-	2,005,773	-	2,005,773
Fixed Capital Outlay	-	-	-	78,099,149	78,099,149
Interagency Expenditures (Cooperative Funding)	-	-	-	47,452,682	47,452,682
Debt	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-
<b>TOTAL</b>			<b>\$75,717,327</b>	<b>\$133,430,073</b>	<b>\$209,147,400</b>

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	536.00	531.00	529.00	537.00	537.00	-	-
Contingent Worker	4.33	4.33	4.33	4.33	4.33	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	2.61	2.61	2.61	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>542.94</b>	<b>537.94</b>	<b>535.94</b>	<b>543.94</b>	<b>543.94</b>	<b>-</b>	<b>-</b>

**IV. Program and Activity Allocations**

St. Johns River Water Management District  
 REDUCTIONS — NEW ISSUES SUMMARY  
 PRELIMINARY 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
<b>Reductions</b>							
Salaries and Benefits	\$ 193,307	\$ -	\$ 235,112	\$ -	\$ 88,797	\$ -	\$ 517,216
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	862,921	275,001	312,532	-	-	406	1,450,860
Operating Expenses	33,492	15,819	34,827	12,607	2,329	12,191	111,265
Operating Capital Outlay	-	44,500	68,000	-	-	-	112,500
Fixed Capital Outlay	-	2,446,044	5,600,469	-	-	-	8,046,513
Interagency Expenditures (Cooperative Funding)	-	7,785,440	-	-	-	-	7,785,440
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,089,720	\$ 10,566,804	\$ 6,250,940	\$ 12,607	\$ 91,126	\$ 12,597	\$ 18,023,794
<b>New Issues</b>							
Salaries and Benefits	\$ -	\$ 338,036	\$ -	\$ 125,318	\$ -	\$ 53,862	\$ 517,216
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,034,445	1,197,664	183,354	138,893	10,834	112,697	2,677,887
Operating Expenses	185,971	19,966	121,327	38,057	56,373	216,783	638,477
Operating Capital Outlay	26,864	16,219	271,134	29,935	2,249	20,469	366,870
Fixed Capital Outlay	207,000	37,919,837	4,356,189	-	-	-	42,483,026
Interagency Expenditures (Cooperative Funding)	-	16,754,435	-	-	-	-	16,754,435
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,454,280	\$ 56,246,157	\$ 4,932,004	\$ 332,203	\$ 69,456	\$ 403,811	\$ 63,437,911
<b>NET CHANGE</b>							
Salaries and Benefits	\$ (193,307)	\$ 338,036	\$ (235,112)	\$ 125,318	\$ (88,797)	\$ 53,862	\$ -
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	171,524	922,663	(129,178)	138,893	10,834	112,291	1,227,027
Operating Expenses	152,479	4,147	86,500	25,450	54,044	204,592	527,212
Operating Capital Outlay	26,864	(28,281)	203,134	29,935	2,249	20,469	254,370
Fixed Capital Outlay	207,000	35,473,793	(1,244,280)	-	-	-	34,436,513
Interagency Expenditures (Cooperative Funding)	-	8,968,995	-	-	-	-	8,968,995
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 364,560	\$ 45,679,353	\$ (1,318,936)	\$ 319,596	\$ (21,670)	\$ 391,214	\$ 45,414,117

## 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)

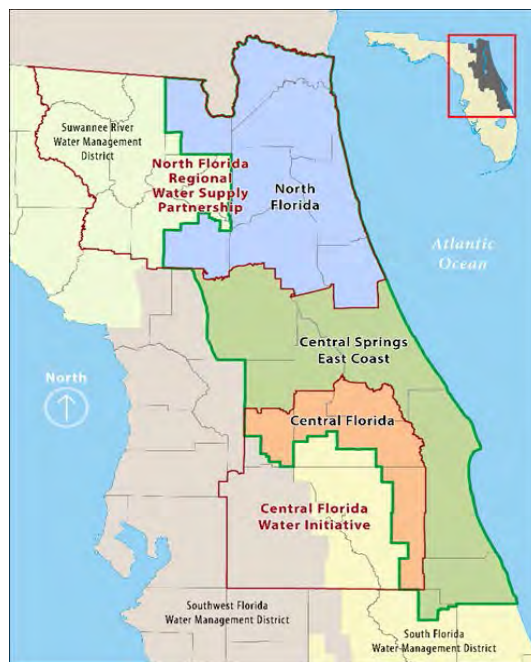


Figure 3 – District Water Supply Planning Regions



#### **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.

Based on the 2022 MFL Priority List submitted to DEP in November 2022, the District will be working on 13 MFLs over the next three years. In 2023, the District will be working on Red Bug Lake, 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 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 harmful algal blooms (HAB), in support of DEP's bloom assessment efforts. Changes to the groundwater monitoring network are minimal and are designed to fill in the remaining gaps in the aquifer network or repair failing wells.

**IV. Program and Activity Allocations**

**Expenditures and Budget**

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 11,174,804	\$10,335,825	\$10,594,235	\$13,125,926	\$12,932,619	\$ (193,307)	-1.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,537,856	2,703,410	2,722,543	4,785,260	4,956,784	171,524	3.6%
Operating Expenses	989,697	1,187,823	1,095,962	1,219,363	1,371,842	152,479	12.5%
Operating Capital Outlay	852,967	398,034	439,945	436,178	463,042	26,864	6.2%
Fixed Capital Outlay	178	10,627	9,164	-	207,000	207,000	100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 15,555,502</b>	<b>\$14,635,719</b>	<b>\$14,861,849</b>	<b>\$19,566,727</b>	<b>\$19,931,287</b>	<b>\$ 364,560</b>	<b>1.9%</b>

**SOURCE OF FUNDS**

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,720,086	\$ -	\$ -	\$ -	\$ 121,196	\$ 91,337	\$12,932,619
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,836,118	-	-	77,078	42,998	590	4,956,784
Operating Expenses	1,269,042	-	-	75,000	24,800	3,000	1,371,842
Operating Capital Outlay	463,042	-	-	-	-	-	463,042
Fixed Capital Outlay	207,000	-	-	-	-	-	207,000
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 19,495,288</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,078</b>	<b>\$ 188,994</b>	<b>\$ 94,927</b>	<b>\$19,931,287</b>

**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	131.47	\$ 9,010,667	\$ 12,932,619	\$ -	\$12,932,619
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,363,377	2,593,407	4,956,784
Operating Expenses			1,269,042	102,800	1,371,842
Operating Capital Outlay			463,042	-	463,042
Fixed Capital Outlay			-	207,000	207,000
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 17,028,080</b>	<b>\$ 2,903,207</b>	<b>\$19,931,287</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 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	133.28	131.47	(1.81)	-1.4%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.20	1.20	1.20	1.20	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>132.74</b>	<b>131.53</b>	<b>135.63</b>	<b>134.48</b>	<b>132.67</b>	<b>(1.81)</b>	<b>-1.3%</b>

**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

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

FY 2022–23 Adopted Budget		134.48	\$19,566,727		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.81	193,307	
1	Salaries and Fringe Benefits	193,307	1.81		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			-	862,921	
1	Scientific Research and Analysis	490,420			Project specific nonrecurring state funding
2	Data Collection and Analysis Services	212,125			Adjustment made based upon state funded biosolid grant work plan (\$103,146) and District funded work plan (\$108,979)
3	Central Springs East Coast Groundwater Model Peer Review	77,000			Planned peer review completion in FY 2022–23
4	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
5	Consultant Services	32,564			Allocated across programs based on need; overall budget increased by \$208,000
6	Legal Services / Attorney's Fees	518			Allocated across programs based upon need; total budget remains the same
7	Court Reporter and Transcription Services	294			Allocated across programs based upon need; total budget remains the same
Operating Expenses				33,492	
1	Rental of Charter Aircraft and Pilot for Land Management Activities	17,000			Reallocated to Rental of Charter Aircraft and Pilot for Aerial Reconnaissance
2	Field, Facility, and Fleet — Tools Under \$5,000	9,000			Adjustment made based on historical spend and projected needs
3	Computer Software	3,597			Allocated across programs based upon need; overall budget decreased by \$15,100
4	Telephone and Communications	1,808			Allocated across programs based upon need; total budget remains the same
5	Cellular Telephones and Accessories	1,254			Allocated across programs based upon need; total budget remains the same
6	Recording and Court Costs	329			Allocated across program based upon need; overall budget increased by \$5,000.
7	Educational Reimbursements	197			Allocated across programs based upon need; total budget remains the same
8	In-State Training and Related Travel	125			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Books and Technical Materials	99			Allocated across programs based upon need; overall budget increased by \$535
10	Legal Advertising and Public Notices	71			Allocated across programs based on need; overall budget increased by \$10,000
11	Meeting Resources	7			Cross-charging variance. Overall budget increased by \$600
12	Printing and Reproduction Services	5			Cross-charging variance
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>		<b>1.81</b>		<b>1,089,720</b>	

**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			-	-	
Other Personal Services			-	-	
Contracted Services			-	1,034,445	
1	Software Maintenance Services	2,060			Allocated across programs based upon need; overall budget increased by \$18,494
2	Materials Test	10,000			Not a true increase. Carryover set to roll from FY 2021–22 to FY 2022–23.
3	Computer Technology Services	15,644			Allocated across programs based upon need; overall budget increased by \$72,470
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	Water Conservation Best Management Practices Investigations	50,000			New project identified
6	Oracle Enterprise Content Management System Developer Upgrade	56,741			Non-recurring upgrade to internal invoice routing system
7	Water Well Construction Services	850,000			The District will begin drilling CFWI wells, causing the budget increase
Operating Expenses				185,971	
1	Rewards, Recognition, Prizes, and Awards	55			Adjustment made based on historical spend and projected needs
2	Educational Supplies	350			Adjustment made based on historical spend and projected needs
3	Training — No Travel	705			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Uniforms	721			Adjustment made based on historical spend and projected needs
5	Office Furniture / Equipment Under \$5,000	1,104			Adjustment made based on projected needs
6	Out of State Travel / Training	1,939			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Memberships, Professional Certifications, and Licenses	2,534			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Office Support Supplies	2,966			Adjustment made based on historical spend and projected needs
9	Travel — District Business	4,232			Adjustment made based on historical spend and projected needs
10	Insurance and Bonds	5,518			Allocated across programs based upon need; overall budget increased by \$57,840
11	Computer Hardware Under \$5,000	8,885			Allocated across programs; overall budget increased by \$46,312
12	Safety Supplies	11,575			Adjustment made based on historical spend and projected needs
13	Rental of Charter Aircraft and Pilot for Aerial Reconnaissance	17,000			Reallocated from Rental of Charter Aircraft and Pilot for Land Management Activities
14	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	23,500			Adjustment made based on historical spend and projected needs
15	Postage and / or Courier Service	33,859			Adjustment made based on historical spend and projected needs
16	Repair and Maintenance of Equipment	34,660			Allocated across programs based upon need; overall budget increased by \$17,275
17	Laboratory Supplies	36,368			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				26,864	
1	Computer Hardware Over \$5,000	598			Allocated across programs; overall budget increased by \$9,000
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	3,570			Adjustment made based on historical spend and projected needs
3	Office Furniture / Equipment Over \$5,000	22,696			Allocated across programs; overall budget increased by \$100,000
Fixed Capital Outlay				207,000	
1	District Headquarters Laboratory Upgrades	207,000			New project identified
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>				<b>-</b>	<b>1,454,280</b>
<b>1.0 Water Resources Planning and Monitoring Total Workforce and Preliminary Budget for FY 2023–24</b>			<b>132.67</b>	<b>\$19,931,287</b>	

## 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$13,125,926 compared to the actual unaudited expenditures in FY 2021–22 of \$10,594,235 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 75.8 percent increase primarily due to increases in Scientific Research and Analysis (\$340,369), Data Collection and Analysis Services (\$356,221), and Water Well Construction Services (\$1,260,135). Finally, Operating Expenses show an increase of 11.3 percent between FY 2021–22 and FY 2022–23 mainly due to an increase in Field, Facility, and Fleet — Tools Under \$5,000 (\$101,632).

### Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2023–24 Preliminary Budget has a 1.9 percent, or \$364,560, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 1.5 percent, or \$193,307, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.81 FTEs primarily to program 2.
- Contracted Services will increase by 3.6 percent, or \$171,524, due to projected increases in Software Maintenance Services (\$2,060), Materials Test (\$10,000), Computer Technology Services (\$15,644), North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000), Water Conservation Best Management Practices Investigations (\$50,000), Oracle Enterprise Content Management System Developer Upgrade (\$56,741), and Water Well Construction Services (\$850,000), which are offset by decreases in Scientific Research and Analysis (\$490,420), Data Collection and Analysis Services (\$212,125), Central Springs East Coast Groundwater Model Peer Review (\$77,000), Central Florida Water Initiative Technical Editor (\$50,000), Consultant Services (\$32,564), Legal Services / Attorney’s Fees (\$518), and Court Reporter and Transcription Services (\$294).
- Operating Expenses will increase by 12.5 percent, or \$152,479, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$55), Educational Supplies (\$350), Training — No Travel (\$705), Uniforms (\$721), Office Furniture /

#### IV. Program and Activity Allocations

Equipment Under \$5,000 (\$1,104), Out of State Travel / Training (\$1,939), Memberships, Professional Certifications, and Licenses (\$2,534), Office Support Supplies (\$2,966), Travel — District Business (\$4,232), Insurance and Bonds (\$5,518), Computer Hardware Under \$5,000 (\$8,885), Safety Supplies (\$11,575), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Postage and / or Courier Service (\$33,859), Repair and Maintenance of Equipment (\$34,660), and Laboratory Supplies (\$36,368), which are offset by decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$17,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$9,000), Computer Software (\$3,597), Telephone and Communications (\$1,808), Cellular Telephones and Accessories (\$1,254), Recording and Court Costs (\$329), Educational Reimbursements (\$197), In-State Training and Related Travel (\$125), Books and Technical Materials (\$99), Legal Advertising and Public Notices (\$71), Meeting Resources (\$7), and Printing and Reproduction Services (\$5).

- Operating Capital Outlay will increase by 6.2 percent, or \$26,864, due to projected increases in Computer Hardware Over \$5,000 (\$598), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$3,570), and Office Furniture / Equipment Over \$5,000 (\$22,696).
- Fixed Capital Outlay will increase by 100 percent, or \$207,000, due to a projected need in District Headquarters Laboratory Upgrades (\$207,000).

#### Major Budget Items

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

- Salaries and Benefits – \$12,932,619 for 131.47 FTEs
  - 1.1.1 Water Supply Planning (31.67 FTEs)
  - 1.1.2 Minimum Flows and Levels (10.31 FTEs)
  - 1.2 Research, Data Collection, Analysis and Monitoring (74.29 FTEs)
  - 1.3 Technical Assistance (5.61 FTEs)
  - 1.4 Other Water Resources Planning and Monitoring Activities (2.78 FTEs)
  - 1.5 Technology and Information Services (6.81 FTEs)
- Contracted Services
  - Water Well Construction Services (\$2,346,000)
  - Data Collection and Analysis Services (\$1,276,213)
  - Computer Technology Services (\$330,614)
  - Consultant Services (\$322,939)
  - Software Maintenance Services (\$280,504)
  - Seagrass Mapping and Water Quality Collection (\$120,000)
  - Scientific Research and Analysis (\$77,250)
  - Oracle Enterprise Content Management System Developer Upgrade (\$56,741)
  - Water Conservation Best Management Practices Investigations (\$50,000)
  - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
  - Geographic Information System Analytical Services (\$15,000)
  - Mapping Services and Aerial Photos (\$13,000)

#### **IV. Program and Activity Allocations**

- Materials Test (\$10,000)
- Legal Services / Attorney's Fees (\$5,435)
- Court Reporter and Transcription Services (\$3,088)
- Operating Expenses
  - Laboratory Supplies (\$279,225)
  - Repair and Maintenance of Equipment (\$238,561)
  - 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 (\$88,244)
  - Postage and / or Courier Service (\$80,000)
  - Computer Hardware Under \$5,000 (\$76,195)
  - Telephone and Communications (\$72,969)
  - Cellular Telephones and Accessories (\$50,625)
  - Travel — District Business (\$49,246)
  - In-State Training and Related Travel (\$29,155)
  - Safety Supplies (\$22,925)
  - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
  - Books and Technical Materials (\$15,691)
  - Training — No Travel (\$14,964)
  - Office Support Supplies (\$9,004)
  - Educational Reimbursements (\$7,944)
  - Uniforms (\$7,613)
  - Recording and Court Costs (\$6,459)
  - Memberships, Professional Certifications, and Licenses (\$6,177)
  - Rental of Other Equipment (\$5,000)
  - Office Furniture / Equipment Under \$5,000 (\$3,606)
  - Computer Software (\$3,404)
  - Out of State Travel / Training (\$1,939)
  - Rewards, Recognition, Prizes, and Awards (\$913)
  - Legal Advertising and Public Notices (\$741)
  - Subscriptions (\$505)
  - Educational Supplies (\$350)
  - Meeting Resources (\$74)
  - Printing and Reproduction Services (\$49)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$279,973)
  - Office Furniture / Equipment Over \$5,000 (\$122,696)
  - Computer Hardware Over \$5,000 (\$60,373)
- Fixed Capital Outlay
  - District Headquarters Laboratory Upgrades (\$207,000)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 4,078,744	\$ 3,465,247	\$ 3,828,570	\$ 4,909,299	\$ 4,821,325	\$ (87,974)	-1.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	564,339	542,283	361,645	455,000	363,000	(92,000)	-20.2%
Operating Expenses	15,730	13,401	22,469	17,714	28,542	10,828	61.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,658,813</b>	<b>\$ 4,020,931</b>	<b>\$ 4,212,684</b>	<b>\$ 5,382,013</b>	<b>\$ 5,212,867</b>	<b>\$ (169,146)</b>	<b>-3.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 5,212,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,212,867

**OPERATING AND NON-OPERATING**

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,821,325	\$ -	\$ 4,821,325
Other Personal Services	-	-	-
Contracted Services	313,000	50,000	363,000
Operating Expenses	28,542	-	28,542
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 5,162,867</b>	<b>\$ 50,000</b>	<b>\$ 5,212,867</b>



#### **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).

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 3,136,342	\$ 2,472,025	\$ 2,956,781	\$ 3,365,326	\$ 3,742,851	\$ 377,525	11.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	210,858	123,054	68,215	192,000	50,000	(142,000)	-74.0%
Operating Expenses	12,120	6,400	18,330	17,014	27,842	10,828	63.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,359,320</b>	<b>\$ 2,601,479</b>	<b>\$ 3,043,326</b>	<b>\$ 3,574,340</b>	<b>\$ 3,820,693</b>	<b>\$ 246,353</b>	<b>6.9%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,820,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING**

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,742,851	\$ -	\$ 3,742,851
Other Personal Services	-	-	-
Contracted Services	-	50,000	50,000
Operating Expenses	27,842	-	27,842
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,770,693</b>	<b>\$ 50,000</b>	<b>\$ 3,820,693</b>

## **IV. Program and Activity Allocations**

### **Trends and Changes**

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.

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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$3,365,326 compared to the actual unaudited expenditures in FY 2021–22 of \$2,956,781 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment, internal redirection of 3.17 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 (\$47,118), as well increases in Consultant Services (\$26,667) and Central Florida Water Initiative Technical Editor (\$50,000).

### **Budget Variances**

The subactivity budget for Water Supply Planning in the FY 2023–24 Preliminary Budget has a 6.9 percent, or \$246,353, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 11.2 percent, or \$377,525, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 3.17 FTEs.
- Contracted Services will decrease by 74 percent, or \$142,000, due to projected decreases in Central Springs East Coast Groundwater Model Peer Review (\$77,000), Consultant Services (\$65,000), and Central Florida Water Initiative Technical Editor (\$50,000), which are offset by an increase in North Florida-Southeast Georgia (NFSEG) Version 2.0 (\$50,000).
- Operating Expenses will increase by 63.6 percent, or \$10,828, due to projected increases in Educational Supplies (\$350), Safety Supplies (\$575), In-State Training and Related Travel (\$1,640), Memberships, Professional Certifications,

#### **IV. Program and Activity Allocations**

and Licenses (\$2,812), and Travel — District Business (\$5,500), which are offset by a decrease in Training — No Travel (\$49).

##### **Major Budget Items**

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

- Salaries and Benefits (\$3,742,851)
- Contracted Services
  - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
- 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)
  - 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 938,817	\$ 992,958	\$ 869,827	\$ 1,543,973	\$ 1,078,474	\$ (465,499)	-30.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	302,940	346,404	226,430	213,000	263,000	50,000	23.5%
Operating Expenses	3,610	7,001	4,139	700	700	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,245,367</b>	<b>\$ 1,346,363</b>	<b>\$ 1,100,396</b>	<b>\$ 1,757,673</b>	<b>\$ 1,342,174</b>	<b>\$ (415,499)</b>	<b>-23.6%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,342,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342,174

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 1,078,474	\$ -	\$ 1,078,474
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	-	-	-
<b>TOTAL</b>	<b>\$ 1,342,174</b>	<b>\$ -</b>	<b>\$ 1,342,174</b>

#### Trends and Changes

Based on the 2022 MFL Priority List submitted to DEP in November 2022, the District will be working on 13 MFLs over the next three years. In 2023, the District will be working on Red Bug Lake, 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 Prevatt. In

#### **IV. Program and Activity Allocations**

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 Adopted Budget were \$1,543,973 compared to the actual unaudited 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.

#### **Budget Variances**

The subactivity budget for Minimum Flows and Levels in the FY 2023–24 Preliminary Budget has a 23.6 percent, or \$415,499, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 30.1 percent, or \$465,499, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 3.84 FTEs.
- Contracted Services will increase by 23.5 percent, or \$50,000, due to a projected increase in Water Conservation Best Management Practices Investigations (\$50,000).

#### **Major Budget Items**

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

- Salaries and Benefits (\$1,078,474)
- 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 3,585	\$ 264	\$ 1,962	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	50,541	72,825	67,000	50,000	50,000	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 54,126</b>	<b>\$ 73,089</b>	<b>\$ 68,962</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

**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	50,000	-	50,000
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>

**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 Preliminary Budget has no change compared to the FY 2022–23 Adopted Budget.

##### **Major Budget Items**

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

- Contracted Services
  - Consultant Services (\$50,000)



### 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted- Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 5,726,500	\$ 5,458,029	\$ 5,418,323	\$ 6,433,394	\$ 6,344,147	\$ (89,247)	-1.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,688,510	1,823,937	2,003,233	3,969,278	4,133,348	164,070	4.1%
Operating Expenses	696,446	755,948	756,803	841,515	982,944	141,429	16.8%
Operating Capital Outlay	765,195	355,108	427,412	376,403	379,973	3,570	0.9%
Fixed Capital Outlay	178	10,627	9,164	-	207,000	207,000	100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,876,829</b>	<b>\$ 8,403,649</b>	<b>\$ 8,614,935</b>	<b>\$11,620,590</b>	<b>\$ 12,047,412</b>	<b>\$ 426,822</b>	<b>3.7%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$11,621,081	\$ -	\$ -	\$ 143,000	\$ 188,994	\$ 94,337	\$12,047,412

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 6,344,147	\$ -	\$ 6,344,147
Other Personal Services	-	-	-
Contracted Services	1,656,350	2,476,998	4,133,348
Operating Expenses	880,144	102,800	982,944
Operating Capital Outlay	379,973	-	379,973
Fixed Capital Outlay	-	207,000	207,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 9,260,614</b>	<b>\$ 2,786,798</b>	<b>\$12,047,412</b>

## 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 Adopted Budget were \$6,433,394 compared to the actual unaudited 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 98.1 percent, or \$1,966,045, increase primarily due to increased state funding for Scientific Research and Analysis related to biosolids (\$340,499), as well as increases to Data Collection and Analysis Services (\$356,221) and Water Well Construction Services (\$1,260,135).

### Budget Variances

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2023–24 Preliminary Budget has a 3.7 percent, or \$426,822 increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 1.4 percent, or \$89,247, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.96 FTEs.
- Contracted Services will increase by 4.1 percent, or \$164,070, due to projected increases in Software Maintenance Services (\$906), Computer Technology Services (\$5,709), Materials Test (\$10,000), and Water Well Construction Services (\$850,000), which are offset by decreases in Scientific Research and Analysis (\$490,420) and Data Collection and Analysis Services (\$212,125).
- Operating Expenses will increase by 16.8 percent, or \$141,429, due to projected increases in Uniforms (\$608), Office Furniture / Equipment Under \$5,000 (\$1,000), Training — No Travel (\$1,078), Office Support Supplies (\$3,000), Safety Supplies (\$11,000), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Postage and / or Courier Service (\$33,859), Laboratory Supplies (\$36,368), and Repair and Maintenance of Equipment (\$41,250), which are offset by decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$17,000), Field, Facility, and Fleet — Tools

#### IV. Program and Activity Allocations

Under \$5,000 (\$9,000), In-State Training and Related Travel (\$1,024), and Memberships, Professional Certifications, and Licenses (\$210).

- Operating Capital Outlay will increase by 0.9 percent, or \$3,570, due to a projected increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$3,570).
- Fixed Capital Outlay will increase by 100 percent, or \$207,000, due to a projected need in District Headquarters Laboratory Upgrades (\$207,000).

#### Major Budget Items

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

- Salaries and Benefits (\$6,344,147)
- Contracted Services
  - Water Well Construction Services (\$2,346,000)
  - Data Collection and Analysis Services (\$1,276,213)
  - Software Maintenance Services (\$161,996)
  - Seagrass Mapping and Water Quality Collection (\$120,000)
  - Computer Technology Services (\$104,889)
  - Scientific Research and Analysis (\$77,250)
  - Geographic Information System Analytical Services (\$15,000)
  - Mapping Services and Aerial Photos (\$13,000)
  - Materials Test (\$10,000)
  - Consultant Services (\$9,000)
- Operating Expenses
  - Laboratory Supplies (\$279,225)
  - Repair and Maintenance of Equipment (\$202,610)
  - 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 (\$35,600)
  - 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)
  - Rental of Other Equipment (\$5,000)
  - Recording and Court Costs (\$3,000)
  - Office Furniture / Equipment Under \$5,000 (\$3,000)
  - Memberships, Professional Certifications, and Licenses (\$2,135)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$279,973)
  - Office Furniture / Equipment Over \$5,000 (\$100,000)
- Fixed Capital Outlay
  - District Headquarters Laboratory Upgrades (\$207,000)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted- Preliminary)	Difference in % (Adopted- Preliminary)
Salaries and Benefits	\$ 478,381	\$ 509,059	\$ 451,628	\$ 561,755	\$ 580,958	\$ 19,203	3.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,780	-	-	-	-	-	-
Operating Expenses	436	1,533	1,400	2,833	2,833	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 495,597</b>	<b>\$ 510,592</b>	<b>\$ 453,028</b>	<b>\$ 564,588</b>	<b>\$ 583,791</b>	<b>\$ 19,203</b>	<b>3.4%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 583,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,791

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 580,958	\$ -	\$ 580,958
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	2,833	-	2,833
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 583,791</b>	<b>\$ -</b>	<b>\$ 583,791</b>

**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 Adopted Budget were \$561,755 compared to the actual unaudited 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 Preliminary Budget has a 3.4 percent, or \$19,203, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.4 percent, or \$19,203, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.11 FTEs.

#### **Major Budget Items**

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

- Salaries and Benefits (\$580,958)
- Operating Expenses
  - Travel — District Business (\$2,333)
  - In-State Training and Related Travel (\$500)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 225,255	\$ 210,817	\$ 210,668	\$ 441,660	\$ 415,973	\$ (25,687)	-5.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,729	40,968	58,778	28,768	60,370	31,602	109.9%
Operating Expenses	208,512	212,893	210,697	248,435	244,093	(4,342)	-1.7%
Operating Capital Outlay	24,769	2,634	59	19,770	31,094	11,324	57.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 462,265</b>	<b>\$ 467,312</b>	<b>\$ 480,202</b>	<b>\$ 738,633</b>	<b>\$ 751,530</b>	<b>\$ 12,897</b>	<b>1.7%</b>

SOURCE OF FUNDS Fiscal Year 2022–23	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 751,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 415,973	\$ -	\$ 415,973
Other Personal Services	-	-	-
Contracted Services	60,370	-	60,370
Operating Expenses	244,093	-	244,093
Operating Capital Outlay	31,094	-	31,094
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 751,530</b>	<b>\$ -</b>	<b>\$ 751,530</b>

**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 Preliminary Budget has a 1.7 percent, or \$12,897, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 5.8 percent, or \$25,687, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.21 FTEs.
- Contracted Services will increase by 109.9 percent, or \$31,602, due to a projected increase in Consultant Services (\$32,436), which is offset by decreases in Legal Services / Attorney's Fees (\$518), Court Reporter and Transcription Services (\$294), and Computer Technology Services (\$22).
- Operating Expenses will decrease by 1.7 percent, or \$4,342, due to projected decreases in Computer Hardware Under \$5,000 (\$5,955), Telephone and Communications (\$1,808), Cellular Telephones and Accessories (\$1,254), Recording and Court Costs (\$329), Repair and Maintenance of Equipment (\$245), Educational Reimbursements (\$197), Books and Technical Materials (\$99), Legal Advertising and Public Notices (\$71), Memberships, Professional Certifications, and Licenses (\$67), Travel — District Business (\$48), Training — No Travel (\$18), Office Support Supplies (\$17), Office Furniture / Equipment Under \$5,000 (\$9), Meeting Resources (\$7), and Printing and Reproduction Services (\$5), which are offset by increases in In-State Training and Related Travel (\$269) and Insurance and Bonds (\$5,518).
- Operating Capital Outlay will increase by 57.3 percent, or \$11,324, due to a projected increase Office Furniture / Equipment Over \$5,000 (\$22,696), which is offset by a decrease in Computer Hardware Over \$5,000 (\$11,372).

### Major Budget Items

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

- Salaries and Benefits (\$415,973)
- Contracted Services
  - Consultant Services (\$50,939)
  - Legal Services / Attorney's Fees (\$5,435)
  - Court Reporter and Transcription Services (\$3,088)
  - Computer Technology Services (\$908)
- Operating Expenses
  - Insurance and Bonds (\$88,244)
  - Telephone and Communications (\$72,969)
  - Cellular Telephones and Accessories (\$50,625)
  - Repair and Maintenance of Equipment (\$9,873)
  - Educational Reimbursements (\$7,944)
  - Computer Hardware Under \$5,000 (\$5,674)
  - Recording and Court Costs (\$3,459)
  - Books and Technical Materials (\$1,791)
  - In-State Training and Related Travel (\$1,023)

#### **IV. Program and Activity Allocations**

- Legal Advertising and Public Notices (\$741)
- Memberships, Professional Certifications, and Licenses (\$606)
- 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 (\$5)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$22,696)
  - Computer Hardware Over \$5,000 (\$8,398)



**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 665,924	\$ 692,673	\$ 685,046	\$ 779,818	\$ 770,216	\$ (9,602)	-1.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	264,498	296,222	298,887	332,214	400,066	67,852	20.4%
Operating Expenses	68,573	204,048	104,593	108,866	113,430	4,564	4.2%
Operating Capital Outlay	63,003	40,292	12,474	40,005	51,975	11,970	29.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,061,998</b>	<b>\$ 1,233,235</b>	<b>\$ 1,101,000</b>	<b>\$ 1,260,903</b>	<b>\$ 1,335,687</b>	<b>\$ 74,784</b>	<b>5.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,326,019	\$ -	\$ -	\$ 9,078	\$ -	\$ 590	\$ 1,335,687

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 770,216	\$ -	\$ 770,216
Other Personal Services	-	-	-
Contracted Services	333,657	66,409	400,066
Operating Expenses	113,430	-	113,430
Operating Capital Outlay	51,975	-	51,975
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,269,278</b>	<b>\$ 66,409</b>	<b>\$ 1,335,687</b>

## 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 Preliminary Budget has a 5.9 percent, or \$74,784 increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 1.2 percent, or \$9,602, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.08 FTEs.
- Contracted Services will increase by 20.4 percent, or \$67,852, due to projected increases in Software Maintenance Services (\$1,154), Computer Technology Services (\$9,957), and Oracle Enterprise Content Management System Developer Upgrade (\$56,741).
- Operating Expenses will increase by 4.2 percent, or \$4,564 due to projected increases in Rewards, Recognition, Prizes, and Awards (\$55), Office Furniture / Equipment Under \$5,000 (\$113), Uniforms (\$113), Out of State Travel / Training (\$1,939), and Computer Hardware Under \$5,000 (\$14,840), which are offset by decreases in Repair and Maintenance of Equipment (\$6,345), Computer Software (\$3,597), Travel — District Business (\$1,220), In-State Training and Related Travel (\$1,010), Training — No Travel (\$306), Office Support Supplies (\$17), and Memberships, Professional Certifications, and Licenses (\$1).
- Operating Capital Outlay will increase by 29.9 percent, or \$11,970, due to a projected increase in Computer Hardware Over \$5,000 (\$11,970).

### Major Budget Items

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

- Salaries and Benefits (\$770,216)
- Contracted Services
  - Computer Technology Services (\$224,817)
  - Software Maintenance Services (\$118,508)
  - Oracle Enterprise Content Management System Developer Upgrade (\$56,741)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$70,521)
  - Repair and Maintenance of Equipment (\$26,078)
  - Training — No Travel (\$6,383)
  - Computer Software (\$3,404)
  - Travel — District Business (\$2,269)
  - Out of State Travel / Training (\$1,939)
  - In-State Training and Related Travel (\$1,782)
  - Office Support Supplies (\$681)
  - Rewards, Recognition, Prizes, and Awards (\$113)

#### **IV. Program and Activity Allocations**

- Uniforms (\$113)
- Office Furniture / Equipment Under \$5,000 (\$113)
- Memberships, Professional Certifications, and Licenses (\$34)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$51,975)

**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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 9,317,532	\$ 9,267,815	\$ 8,365,265	\$ 9,612,024	\$ 9,950,060	\$ 338,036	3.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,247,705	2,096,197	3,723,265	2,995,133	3,917,796	922,663	30.8%
Operating Expenses	277,452	374,181	298,093	355,272	359,419	4,147	1.2%
Operating Capital Outlay	64,857	31,666	8,388	90,010	61,729	(28,281)	-31.4%
Fixed Capital Outlay	9,167,347	9,777,529	10,466,558	36,586,936	72,060,729	35,473,793	97.0%
Interagency Expenditures (Cooperative Funding)	32,242,762	28,811,781	35,776,356	38,483,687	47,452,682	8,968,995	23.3%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 52,317,655</b>	<b>\$ 50,359,169</b>	<b>\$ 58,637,925</b>	<b>\$ 88,123,062</b>	<b>\$133,802,415</b>	<b>\$ 45,679,353</b>	<b>51.8%</b>

**SOURCE OF FUNDS**

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,772,773	\$ -	\$ -	\$ -	\$ 177,287	\$ -	\$ 9,950,060
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,657,251	-	-	6,146	254,000	399	3,917,796
Operating Expenses	359,419	-	-	-	-	-	359,419
Operating Capital Outlay	61,729	-	-	-	-	-	61,729
Fixed Capital Outlay	4,781,120	49,834,984	-	9,600,000	7,844,625	-	72,060,729
Interagency Expenditures (Cooperative Funding)	13,409,372	6,446,305	-	20,000	27,577,005	-	47,452,682
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 32,041,664</b>	<b>\$ 56,281,289</b>	<b>\$ -</b>	<b>\$ 9,626,146</b>	<b>\$ 35,852,917</b>	<b>\$ 399</b>	<b>\$133,802,415</b>

### 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	88.52	\$ 7,011,664	\$ 9,950,060	\$ -	\$ 9,950,060
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	1,617,718	2,300,078	3,917,796
Operating Expenses			359,419	-	359,419
Operating Capital Outlay			61,729	-	61,729
Fixed Capital Outlay			-	72,060,729	72,060,729
Interagency Expenditures (Cooperative Funding)			-	47,452,682	47,452,682
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 11,988,926	\$ 121,813,489	\$133,802,415

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 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	85.44	88.52	3.08	3.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.44	0.44	0.44	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	98.32	97.17	91.07	85.88	88.96	3.08	3.6%

**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

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

FY 2022–23 Adopted Budget		85.88	\$88,123,062		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				275,001	
1	First Coast Expressway Mitigation Area Restoration / Enhancement Project	275,000			Adjustment based on project schedule
2	Court Reporter and Transcription Services	1			Allocated across programs based upon need; total budget remains the same
Operating Expenses				15,819	
1	Repair and Maintenance of Equipment	3,613			Allocated across programs based upon need; overall budget increased by \$17,275
2	Training — No Travel	3,157			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Computer Software	2,381			Allocated across programs based upon need; overall budget decreased by \$15,100
4	Travel — District Business	1,799			Allocated across programs based upon need; overall budget increased by \$1,000
5	In-State Training and Related Travel	1,780			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,100			Adjustment made based on historical spend and projected needs
7	Field, Facility, and Fleet — Tools Under \$5,000	800			Adjustment made based on historical spend and projected needs
8	Telephone and Communications	660			Allocated across programs based upon need; total budget remains the same
9	Cellular Telephones and Accessories	457			Allocated across programs based upon need; total budget remains the same
10	Educational Reimbursements	71			Allocated across programs based upon need; total budget remains the same
11	Recording and Court Costs	1			Allocated across program based upon need; overall budget increased by \$5,000.
Operating Capital Outlay				44,500	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	44,500			Replacement of aging surveying equipment
Fixed Capital Outlay				2,446,044	
1	Crane Creek M-1 Canal Flow Restoration	1,845,044			Encumbered funds at the end of FY 2022–23 will carry over into FY 2023–24
2	Lake Apopka Marsh Flow-Way Improvements	340,000			Planned project completion in FY 2022–23
3	Taylor Creek Reservoir Improvements	130,000			Adjustment based on project schedule
4	Emeralda Marsh Conservation Area 1 Hydrologic Improvements	125,000			Planned project completion in FY 2022–23
5	Halfmile Creek Tract	6,000			Adjustment based on project schedule
Interagency Expenditures (Cooperative Funding)				7,785,440	
1	Lake Apopka Innovative Total Phosphorus Removal	3,575,000			Adjustment based on project schedule
2	Titusville Causeway Multitrophic Restoration and Living Shoreline – Resiliency	3,280,000			Cost-share project at or nearing completion
3	Districtwide Cost-share Placeholder – Non Project Specific	500,000			Adjustment made based on anticipated project spend for new projects
4	South Oslo Riverfront Conservation Area Restoration - Resiliency	200,000			Cost-share project at or nearing completion
5	Riverside Conservancy Living Shoreline Initiative – Resiliency	190,440			Cost-share project at or nearing completion
6	Abandoned Artesian Well Plugging	40,000			Adjusted based on annual work plan needs
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>			-	<b>10,566,804</b>	

**IV. Program and Activity Allocations**

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			3.08	338,036	
1	Salaries and Fringe Benefits	338,036	3.08		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					1,197,664
1	Vegetation Management and Planting Services	990			Adjusted based on annual work plan needs
2	Software Maintenance Services	1,667			Allocated across programs based upon need; overall budget increased by \$18,494
3	Computer Technology Services	8,357			Allocated across programs based upon need; overall budget increased by \$72,470
4	Oracle Enterprise Content Management System Developer Upgrade	38,408			Non-recurring upgrade to internal invoice routing system
5	Data Collection and Analysis Services	45,200			Adjusted based on annual work plan needs
6	Consultant Services	123,042			Allocated across programs based on need; overall budget increased by \$208,000
7	Abandoned Artesian Well Plugging	180,000			Adjusted based on annual work plan needs
8	Southern District Density Dependent Model (S3DM) – Resiliency	200,000			Adjustment based on project schedule
9	Lake George Rough Fish	300,000			Adjusted based on annual work plan needs
10	Lake Apopka Submersed Aquatic Vegetation Restoration	300,000			Adjustment based on project schedule
Operating Expenses					19,966
1	Meeting Resources	1			Cross-charging variance. Overall budget increased by \$600
2	Books and Technical Materials	29			Allocated across programs based upon need; overall budget increased by \$535
3	Office Furniture / Equipment Under \$5,000	77			Allocated across programs based upon need; overall budget increased by \$11,500
4	Uniforms	77			Adjustment made based on historical spend and projected needs
5	Subscriptions	450			Florida Scientist annual renewal
6	Rewards, Recognition, Prizes, and Awards	638			Adjustment made based on historical spend and projected needs
7	Office Support Supplies	1,194			Adjustment made based on historical spend and projected needs
8	Out of State Travel / Training	1,312			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Memberships, Professional Certifications, and Licenses	1,397			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Safety Supplies	1,900			Adjustment made based on historical spend and projected needs
11	Insurance and Bonds	6,369			Allocated across programs based upon need; overall budget increased by \$57,840
12	Computer Hardware Under \$5,000	6,522			Allocated across programs; overall budget increased by \$46,312
Operating Capital Outlay					16,219
1	Computer Hardware Over \$5,000	856			Allocated across programs; overall budget increased by \$9,000
2	Office Furniture / Equipment Over \$5,000	15,363			Allocated across programs; overall budget increased by \$100,000
Fixed Capital Outlay					37,919,837
1	Sunnyhill Berm Improvements	150,000			New project identified
2	Emeralda Marsh Conservation Area Hydrologic and Access Improvements to Area 3	221,000			Continuation of existing project
3	Lake Apopka Beauclair Canal Levee	415,000			Continuation of existing project
4	Sebastian River Inlet District – Resiliency	500,000			New project identified
5	C-10 Water Management Area Project	1,000,000			Continuation of existing project
6	Black Creek Water Resource Development Project	35,633,837			Continuation of existing project. Encumbered funds at the end of FY 2021–22 will carry over into FY 2022–23
Interagency Expenditures (Cooperative Funding)					16,754,435
1	Seminole County Toilet Rebate Program Phase 2	5,513			Continuation of FY 2022–23 cost-share project
2	Brevard County Flamingo Drive Denitrification	27,503			Continuation of FY 2022–23 cost-share project
3	Brevard County Pioneer Road Denitrification	27,637			Continuation of FY 2022–23 cost-share project
4	Corinthian Villas Homeowners Association Sewer Project	29,248			Continuation of FY 2022–23 cost-share project
5	Marion County CP 59 Country Gardens Stormwater Remediation	42,571			Continuation of FY 2022–23 cost-share project
6	Water Conservation Rebate Program	50,000			New program to incentivize water conservation through prequalified practices.
7	Town of Oak Hill 200 LLC Rosala West Water Conservation	52,154			Continuation of FY 2022–23 cost-share project
8	Orange County Utilities Water Conservation with Advanced Targeting Phase 2	77,823			Continuation of FY 2022–23 cost-share project
9	Indian River Lagoon Water Quality Improvement Projects Placeholder	105,517			Adjustment made based on Resolution balance
10	Brevard County Grand Canal Muck Removal Phase 4	161,693			Continuation of FY 2022–23 cost-share project
11	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	179,736			Adjustment made based on project schedule. Encumbered funds at the end of FY 2021–22 will carry over into FY 2022–23.
12	City of Neptune Beach Wastewater Treatment Facility Process Upgrade	219,844			Continuation of FY 2022–23 cost-share project

**IV. Program and Activity Allocations**

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
13	City of Orange City for Volusia Blue Spring Septic-to-Sewer Program	224,617			Continuation of FY 2022–23 cost-share project
14	Putnam County Port Buena Vista Sewer Plant Conversion	251,250			Continuation of FY 2022–23 cost-share project
15	City of Bunnell Wastewater Treatment Facility Improvements	251,250			Continuation of FY 2022–23 cost-share project
16	Town of Callahan Force Main Extension to Fairgrounds	251,250			Continuation of FY 2022–23 cost-share project
17	City of Flagler Beach Sewer Infrastructure Lining Rehabilitation - Phase 3	251,250			Continuation of FY 2022–23 cost-share project
18	Sunshine Water Services Oranges Lower Floridan Well	259,853			Continuation of FY 2022–23 cost-share project
19	City of Palatka Water Main Improvements - Madison Street	300,061			Continuation of FY 2022–23 cost-share project
20	Coastal Wetland Restoration Program	400,000			New program identified - To fund coastal restoration projects and serve as match for other funding sources.
21	City of Palm Coast London Waterway Expansion	454,511			Continuation of FY 2022–23 cost-share project
22	City of Ocala Lower Floridan Aquifer Conversion	502,500			Continuation of existing project
23	Town of Interlachen Water Supply System Replacement - Phase 4	551,311			Continuation of FY 2022–23 cost-share project
24	Springs Funding Cost-share Placeholder — Non Project Specific	700,000			Adjustment made based on anticipated state funding
25	City of Minneola AWS Reclaimed Water Project	756,154			Continuation of FY 2022–23 cost-share project
26	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	1,281,375			Continuation of FY 2022–23 cost-share project
27	City of DeLand Reclaimed Water Main Extension - Phase 5	1,287,485			Continuation of FY 2022–23 cost-share project
28	St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing	1,436,597			Continuation of FY 2022–23 cost-share project
29	JEA U.S. 1 - Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main	1,507,500			Continuation of FY 2022–23 cost-share project
30	City of Mount Dora Wastewater Treatment Facility #1 Improvements	1,507,500			Continuation of FY 2022–23 cost-share project
31	JEA H2.0 Purification Demonstration Facility	1,800,366			Continuation of FY 2022–23 cost-share project
32	JEA Demand-Side Management Water Conservation Program	1,800,366			Continuation of FY 2022–23 cost-share project
Debt					-
Reserves					-
<b>TOTAL NEW ISSUES</b>			<b>3.08</b>	<b>56,246,157</b>	
<b>2.0 Land Acquisition, Restoration and Public Works</b>					
<b>Total Workforce and Preliminary Budget for FY 2023–24</b>			<b>88.96</b>	<b>\$133,802,415</b>	

**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 \$6,320,270. 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 (\$1,498,326), 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 \$2,475,560 increase mainly due to increases in Abandoned Artesian Well Plugging (\$549,251), Bathymetry Update in the Indian River Lagoon (\$562,500), and First Coast 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.



#### **IV. Program and Activity Allocations**

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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget variations were indicated for Salaries and Benefits, Contracted Services, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$9,612,024 compared to the actual unaudited 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.

Contracted Services shows a 19.6 percent, or \$728,132, decrease between the actual unaudited expenditures in FY 2021–22 and the FY 2022–23 Adopted Budget mainly due to decreases in Bathymetry Update in the Indian River Lagoon (\$562,500) and the First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$625,000), which are partially offset by increases in Emeralda Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$210,000) and Lake George Rough Fish (\$425,000).

Finally, Fixed Capital Outlay increased by \$26,120,378 and Interagency Expenditures increased by \$2,707,331. The increases in Fixed Capital Outlay are attributed to increases in the Black Creek Water Resource Development Project (\$16,419,971) and Land Acquisition and Support Services (including Bayard Point Land Acquisition — Resiliency) (\$12,515,387), 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 Preliminary Budget has a 51.8 percent, or \$45,679,353, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.5 percent, or \$338,036, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 3.08 FTEs primarily from programs 1 and 3.
- Contracted Services will increase by 30.8 percent, or \$922,663, due to projected increases in Vegetation Management and Planting Services (\$990), Software Maintenance Services (\$1,667), Computer Technology Services (\$8,357), Oracle Enterprise Content Management System Developer Upgrade (\$38,408), Data Collection and Analysis Services (\$45,200), Consultant Services (\$123,042), Abandoned Artesian Well Plugging (\$180,000), Southern District Density Dependent Model (S3DM) — Resiliency (\$200,000), Lake George Rough Fish

#### IV. Program and Activity Allocations

(\$300,000), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000), which are offset by decreases in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000) and Court Reporter and Transcription Services (\$1).

- Operating Expenses will increase by 1.2 percent, or \$4,147, due to projected increases in Meeting Resources (\$1), Books and Technical Materials (\$29), Office Furniture / Equipment Under \$5,000 (\$77), Uniforms (\$77), Subscriptions (\$450), Rewards, Recognition, Prizes, and Awards (\$638), Office Support Supplies (\$1,194), Out of State Travel / Training (\$1,312), Memberships, Professional Certifications, and Licenses (\$1,397), Safety Supplies (\$1,900), Insurance and Bonds (\$6,369), and Computer Hardware Under \$5,000 (\$6,522), which are offset by decreases in Repair and Maintenance of Equipment (\$3,613), Training — No Travel (\$3,157), Computer Software (\$2,381), Travel — District Business (\$1,799), In-State Training and Related Travel (\$1,780), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,100), Field, Facility, and Fleet — Tools Under \$5,000 (\$800), Telephone and Communications (\$660), Cellular Telephones and Accessories (\$457), Educational Reimbursements (\$71), and Recording and Court Costs (\$1).
- Operating Capital Outlay will decrease by 31.4 percent, or \$28,281, due to a projected decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$44,500), which is offset by increases in Computer Hardware Over \$5,000 (\$856) and Office Furniture / Equipment Over \$5,000 (\$15,363).
- Fixed Capital Outlay will increase by 97 percent, or \$35,473,793, due to projected increases in Sunnyhill Berm Improvements (\$150,000), Emeralda Marsh Conservation Area Hydrologic and Access Improvements to Area 3 (\$221,000), Lake Apopka Beauclair Canal Levee (\$415,000), Sebastian River Inlet District – Resiliency (\$500,000), C-10 Water Management Area Project (\$1,000,000), and funding for the continuation of Black Creek Water Resource Development Project (\$35,633,837), which are offset by decreases in the progression of Crane Creek M-1 Canal Flow Restoration (\$1,845,044), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Taylor Creek Reservoir Improvements (\$130,000), Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$125,000), and Halfmile Creek Tract (\$6,000).
- Interagency Expenditures will increase by 23.3 percent, or \$8,968,995, due to projected increases in Seminole County Toilet Rebate Program Phase 2 (\$5,513), Brevard County Flamingo Drive Denitrification (\$27,503), Brevard County Pioneer Road Denitrification (\$27,637), Corinthian Villas Homeowners Association Sewer Project (\$29,248), Marion County CP 59 Country Gardens Stormwater Remediation (\$42,571), Water Conservation Rebate Program (\$50,000), Town of Oak Hill 200 LLC Rosala West Water Conservation (\$52,154), Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$77,823), Indian River Lagoon Water Quality Improvement Projects Placeholder (\$105,517), Brevard County Grand Canal Muck Removal Phase 4 (\$161,693), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$179,736), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$219,844), City of Orange City for Volusia

#### IV. Program and Activity Allocations

Blue Spring Septic-to-Sewer Program (\$224,617), Putnam County Port Buena Vista Sewer Plant Conversion (\$251,250), City of Bunnell Wastewater Treatment Facility Improvements (\$251,250), Town of Callahan Force Main Extension to Fairgrounds (\$251,250), City of Flagler Beach Sewer Infrastructure Lining Rehabilitation - Phase 3 (\$251,250), Sunshine Water Services Oranges Lower Floridan Well (\$259,853), City of Palatka Water Main Improvements - Madison Street (\$300,061), Coastal Wetland Restoration Program (\$400,000), City of Palm Coast London Waterway Expansion (\$454,511), City of Ocala Lower Floridan Aquifer Conversion (\$502,500), Town of Interlachen Water Supply System Replacement - Phase 4 (\$551,311), Springs Funding Cost-share Placeholder — Non Project Specific (\$700,000), City of Minneola AWS Reclaimed Water Project (\$756,154), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$1,281,375), City of DeLand Reclaimed Water Main Extension - Phase 5 (\$1,287,485), St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing (\$1,436,597), JEA U.S. 1 - Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$1,507,500), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,507,500), JEA H2.0 Purification Demonstration Facility (\$1,800,366), and JEA Demand-Side Management Water Conservation Program (\$1,800,366), which are offset by decreases in Lake Apopka Innovative Total Phosphorus Removal (\$3,575,000), Titusville Causeway Multitrophic Restoration and Living Shoreline — Resiliency (\$3,280,000), Districtwide Cost-share Placeholder — Non Project Specific (\$500,000), South Oslo Riverfront Conservation Area Restoration — Resiliency (\$200,000), Riverside Conservancy Living Shoreline Initiative — Resiliency (\$190,440), and Abandoned Artesian Well Plugging (\$40,000).

#### Major Budget Items

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

- Salaries and Benefits – \$9,950,060 for 88.52 FTEs
  - 2.1 Land Acquisition (4.62 FTEs)
  - 2.2.1 Water Resource Development Projects (5.54 FTEs)
  - 2.2.3 Other Water Source Development Activities (2.03 FTE)
  - 2.3 Surface Water Projects (70.31 FTEs)
  - 2.6 Other Acquisition and Restoration Activities (1.41 FTEs)
  - 2.7 Technology and Information Services (4.61 FTEs)
- Contracted Services
  - Lake Apopka Gizzard Shad Removal (\$875,000)
  - Lake George Rough Fish (\$725,000)
  - Abandoned Artesian Well Plugging (\$600,000)
  - Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000)
  - Data Collection and Analysis Services (\$247,200)
  - Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$210,000)
  - Southern District Density Dependent Model (S3DM) — Resiliency (\$200,000)
  - Computer Technology Services (\$152,794)

#### **IV. Program and Activity Allocations**

- Consultant Services (\$132,692)
- Lake Jesup In-lake Phosphorus Reduction (\$130,000)
- Software Maintenance Services (\$80,218)
- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000)
- Mapping Services and Aerial Photos (\$75,000)
- Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
- Oracle Enterprise Content Management System Developer Upgrade (\$38,408)
- Real-Time Flood Forecasting Resiliency Model (\$8,000)
- Vegetation Management and Planting Services (\$8,000)
- Training Services (\$3,500)
- Legal Services / Attorney's Fees (\$2,461)
- Court Reporter and Transcription Services (\$1,398)
- Operating Expenses
  - Insurance and Bonds (\$59,732)
  - Computer Hardware Under \$5,000 (\$51,576)
  - Telephone and Communications (\$49,392)
  - In-State Training and Related Travel (\$40,084)
  - Cellular Telephones and Accessories (\$34,268)
  - Travel — District Business (\$27,718)
  - Repair and Maintenance of Equipment (\$26,336)
  - Training — No Travel (\$15,326)
  - Memberships, Professional Certifications, and Licenses (\$9,430)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,380)
  - Legal Advertising and Public Notices (\$6,336)
  - Recording and Court Costs (\$5,566)
  - Educational Reimbursements (\$5,377)
  - Office Support Supplies (\$5,089)
  - Safety Supplies (\$4,000)
  - Books and Technical Materials (\$2,811)
  - Computer Software (\$2,305)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$2,000)
  - Out of State Travel / Training (\$1,312)
  - Meeting Resources (\$1,234)
  - Uniforms (\$1,127)
  - Rewards, Recognition, Prizes, and Awards (\$927)
  - Subscriptions (\$452)
  - Rental of Other Equipment (\$400)
  - Office Furniture / Equipment Under \$5,000 (\$219)
  - Printing and Reproduction Services (\$22)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$40,866)
  - Office Furniture / Equipment Over \$5,000 (\$15,363)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500)

#### IV. Program and Activity Allocations

- Fixed Capital Outlay
  - Black Creek Water Resource Development Project (\$52,970,000)
  - Land Purchases and Support Services (\$7,750,000)
  - Bayard Point Land Acquisition — Resiliency (\$7,750,000)
  - C-10 Water Management Area Project (\$1,000,000)
  - Crane Creek M-1 Canal Flow Restoration (\$965,104)
  - Sebastian River Inlet District — Resiliency (\$500,000)
  - Lake Apopka Beauclair Canal Levee (\$450,000)
  - Emerald Marsh Conservation Area Hydrologic and Access Improvements to Area 3 (\$225,000)
  - Taylor Creek Reservoir Improvements (\$200,000)
  - Sunnyhill Berm Improvements (\$150,000)
  - Coastal Oaks Preserve (\$58,625)
  - Halfmile Creek Tract (\$36,000)
  - Fellsmere Water Management Area (\$6,000)
- Cooperative Funding
  - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
  - Springs Funding Cost-share Placeholder — Non Project Specific (\$6,700,000)
  - Districtwide Cost-share Placeholder — Non Project Specific (\$5,000,000)
  - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
  - JEA H2.0 Purification Demonstration Facility (\$1,800,366)
  - JEA Demand-Side Management Water Conservation Program (\$1,800,366)
  - City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,507,500)
  - JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$1,507,500)
  - Agricultural Cost-share Program Placeholder (\$1,500,000)
  - St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing (\$1,436,597)
  - City of DeLand Reclaimed Water Main Extension — Phase 5 (\$1,287,485)
  - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$1,281,375)
  - Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$1,162,500)
  - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
  - City of Minneola AWS Reclaimed Water Project (\$756,154)
  - Town of Interlachen Water Supply System Replacement — Phase 4 (\$551,311)
  - City of Ocala Lower Floridan Aquifer Conversion (\$502,500)
  - Indian River Lagoon Interagency Agreement (\$500,000)
  - City of Palm Coast London Waterway Expansion (\$454,511)
  - Coastal Wetland Restoration Program (\$400,000)

#### **IV. Program and Activity Allocations**

- Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$392,794)
- City of Palatka Water Main Improvements - Madison Street (\$300,061)
- Sunshine Water Services Oranges Lower Floridan Well (\$259,853)
- City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3 (\$251,250)
- City of Bunnell Wastewater Treatment Facility Improvements (\$251,250)
- Town of Callahan Force Main Extension to Fairgrounds (\$251,250)
- Putnam County Port Buena Vista Sewer Plant Conversion (\$251,250)
- City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$224,617)
- City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$219,844)
- Indian River Lagoon Water Quality Improvement Projects Placeholder (\$207,470)
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736)
- Brevard County Grand Canal Muck Removal Phase 4 (\$161,693)
- Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$77,823)
- Town of Oak Hill 200 LLC Rosala West Water Conservation (\$52,154)
- Water Conservation Rebate Program (\$50,000)
- Marion County CP 59 Country Gardens Stormwater Remediation (\$42,571)
- Abandoned Artesian Well Plugging (\$40,000)
- Corinthian Villas Homeowners Association Sewer Project (\$29,248)
- Brevard County Pioneer Road Denitrification (\$27,637)
- Brevard County Flamingo Drive Denitrification (\$27,503)
- Seminole County Toilet Rebate Program Phase 2 (\$5,513)

#### **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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 497,599	\$ 436,793	\$ 357,444	\$ 320,618	\$ 443,827	\$ 123,209	38.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	2,330	-	-	-	-
Operating Expenses	5,135	3,864	4,831	11,294	11,938	644	5.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	654,855	739,625	3,044,414	15,500,000	15,500,000	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves – Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,157,589</b>	<b>\$ 1,180,282</b>	<b>\$ 3,409,019</b>	<b>\$ 15,831,912</b>	<b>\$15,955,765</b>	<b>\$ 123,853</b>	<b>0.8%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,740,781	\$ 6,464,984	\$ -	\$ -	\$ 7,750,000	\$ -	\$ 15,955,765

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 443,827	\$ -	\$ 443,827
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	11,938	-	11,938
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	15,500,000	15,500,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves – Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 455,765</b>	<b>\$ 15,500,000</b>	<b>\$ 15,955,765</b>

**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) (\$2,531,108), which is offset by a decrease in Crane Creek M-1 Canal Flow Restoration (\$201,350).

When comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted 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) (\$12,515,387), which is offset by a decrease in Tomoka River Riparian Habitat Protection Zone (\$59,801).



## IV. Program and Activity Allocations

### Budget Variances

The activity budget for Land Acquisition in the FY 2023–24 Preliminary Budget has a 0.8 percent, or \$123,853, increase compared to the FY 2022–23 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 38.4 percent, or \$123,209, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.37 FTEs.
- Operating Expenses will increase by 5.7 percent, or \$644, due to projected increases in 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).

### Major Budget Items

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

- Salaries and Benefits (\$443,827)
- 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)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$200)
- Fixed Capital Outlay
  - Land Purchases and Support Services (\$7,750,000)
  - Bayard Point Land Acquisition — Resiliency (\$7,750,000)

**IV. Program and Activity Allocations**

**2.2 Water Source Development** — Water resource development projects and regional or local water supply development assistance projects designed to increase the availability of water supplies for consumptive use.

**District Description**

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

**Expenditures and Budget**

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 487,764	\$ 521,489	\$ 810,795	\$ 710,184	\$ 901,421	\$ 191,237	26.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	54,500	47,250	577,451	473,125	778,125	305,000	64.5%
Operating Expenses	722	2,888	1,182	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	-	5,500	5,500	100.0%
Fixed Capital Outlay	304	963,494	1,239,455	17,666,163	53,170,000	35,503,837	201.0%
Interagency Expenditures (Cooperative Funding)	9,803,693	9,716,357	9,938,955	19,723,794	30,001,213	10,277,419	52.1%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 10,346,983</b>	<b>\$ 11,251,478</b>	<b>\$ 12,567,838</b>	<b>\$ 38,576,266</b>	<b>\$ 84,859,259</b>	<b>\$ 46,282,993</b>	<b>120.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 10,281,787	\$ 45,062,937	\$ -	\$ 9,620,000	\$ 19,894,535	\$ -	\$ 84,859,259

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 901,421	\$ -	\$ 901,421
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	-	53,170,000	53,170,000
Interagency Expenditures (Cooperative Funding)	-	30,001,213	30,001,213
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,634,921</b>	<b>\$ 83,224,338</b>	<b>\$ 84,859,259</b>

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 377,402	\$ 427,280	\$ 649,298	\$ 610,715	\$ 710,360	\$ 99,645	16.3%
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	-	-	-	-	-	-	-
Fixed Capital Outlay	304	963,494	1,239,455	17,666,163	53,170,000	35,503,837	201.0%
Interagency Expenditures (Cooperative Funding)	9,526,489	9,480,152	9,858,955	19,643,794	29,961,213	10,317,419	52.5%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,954,417</b>	<b>\$ 10,921,064</b>	<b>\$ 11,772,090</b>	<b>\$ 37,976,797</b>	<b>\$ 84,022,698</b>	<b>\$ 46,045,901</b>	<b>121.2%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,465,226	\$ 45,062,937	\$ -	\$ 9,600,000	\$ 19,894,535	\$ -	\$ 84,022,698

### 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	\$ 710,360	\$ -	\$ 710,360
Other Personal Services	-	-	-
Contracted Services	125,000	53,125	178,125
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	53,170,000	53,170,000
Interagency Expenditures (Cooperative Funding)	-	29,961,213	29,961,213
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 838,360	\$ 83,184,338	\$ 84,022,698

#### 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 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 Preliminary Budget has a 121.2 percent, or \$46,045,901, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 16.3 percent, or \$99,645, due to a combination of changes to the FTEs administering the program based on needs

#### IV. Program and Activity Allocations

and commensurate with experience and qualifications, as well as internal redirections of 0.79 FTEs.

- 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).
- Fixed Capital Outlay will increase by 201 percent, or \$35,503,837, due to a projected increase in funding for the continuation of Black Creek Water Resource Development Project (\$35,633,837), which is offset by the progression of the Taylor Creek Reservoir Improvements (\$130,000).
- Interagency Expenditures will increase by 52.5 percent, or \$10,317,419, due to projected increases in Seminole County Toilet Rebate Program Phase 2 (\$5,513), Water Conservation Rebate Program (\$50,000), Town of Oak Hill 200 LLC Rosala West Water Conservation (\$52,154), Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$77,823), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$179,736), Sunshine Water Services Oranges Lower Floridan Well (\$259,853), City of Palatka Water Main Improvements — Madison Street (\$300,061), City of Ocala Lower Floridan Aquifer Conversion (\$502,500), Town of Interlachen Water Supply System Replacement - Phase 4 (\$551,311), City of Minneola AWS Reclaimed Water Project (\$756,154), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$1,287,485), St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing (\$1,436,597), JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$1,507,500), JEA Demand-Side Management Water Conservation Program (\$1,800,366), and JEA H2.0 Purification Demonstration Facility (\$1,800,366), which are offset by a decrease in Districtwide Cost-share Placeholder — Non Project Specific (\$250,000).

#### Major Budget Items

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

- Salaries and Benefits (\$710,360)
- 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)
- Fixed Capital Outlay
  - Black Creek Water Resource Development Project (\$52,970,000)
  - Taylor Creek Reservoir Improvements (\$200,000)
- Interagency Expenditures
  - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
  - 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)

#### **IV. Program and Activity Allocations**

- JEA H2.0 Purification Demonstration Facility (\$1,800,366)
- JEA Demand-Side Management Water Conservation Program (\$1,800,366)
- JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$1,507,500)
- Agricultural Cost-share Program Placeholder (\$1,500,000)
- St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing (\$1,436,597)
- City of Deland Reclaimed Water Main Extension — Phase 5 (\$1,287,485)
- City of Minneola AWS Reclaimed Water Project (\$756,154)
- Town of Interlachen Water Supply System Replacement — Phase 4 (\$551,311)
- City of Ocala Lower Floridan Aquifer Conversion (\$502,500)
- Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$392,794)
- City of Palatka Water Main Improvements — Madison Street (\$300,061)
- Sunshine Water Services Oranges Lower Floridan Well (\$259,853)
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736)
- Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$77,823)
- Town of Oak Hill 200 LLC Rosala West Water Conservation (\$52,154)
- Water Conservation Rebate Program (\$50,000)
- Seminole County Toilet Rebate Program Phase 2 (\$5,513)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted- Preliminary)	Difference in % (Adopted- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 110,362	\$ 94,209	\$ 161,497	\$ 99,469	\$ 191,061	\$ 91,592	92.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	5,000	-	554,251	420,000	600,000	180,000	42.9%
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	5,500	5,500	100.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	277,204	236,205	80,000	80,000	40,000	(40,000)	-50.0%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 392,566</b>	<b>\$ 330,414</b>	<b>\$ 795,748</b>	<b>\$ 599,469</b>	<b>\$ 836,561</b>	<b>\$ 237,092</b>	<b>39.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 816,561	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 836,561

**OPERATING AND NON-OPERATING**

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 191,061	\$ -	\$ 191,061
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	-	-	-
<b>TOTAL</b>	<b>\$ 796,561</b>	<b>\$ 40,000</b>	<b>\$ 836,561</b>

**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 unaudited expenditures in FY 2021–22 and the FY 2022–23 Adopted Budget under Contracted Services and Interagency Expenditures.

##### **Budget Variances**

The subactivity budget for Other Water Source Development Activities in the FY 2023–24 Preliminary Budget has a 39.6 percent, or \$237,092, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 92.1 percent, or \$91,592, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.03 FTEs.
- Contracted Services will increase by 42.9 percent, or \$180,000, due to a projected decrease in Abandoned Artesian Well Plugging (\$180,000).
- 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 50 percent, or \$40,000, due to a projected decrease in Abandoned Artesian Well Plugging (\$40,000).

##### **Major Budget Items**

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

- Salaries and Benefits (\$191,061)
- Contracted Services
  - Abandoned Artesian Well Plugging (\$600,000)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500)
- Interagency Expenditures
  - Abandoned Artesian Well Plugging (\$40,000)

**IV. Program and Activity Allocations**

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

**District Description**

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

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 7,610,259	\$ 7,594,332	\$ 6,537,274	\$ 7,856,114	\$ 7,857,407	\$ 1,293	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	994,167	1,785,769	2,879,246	2,287,510	2,833,700	546,190	23.9%
Operating Expenses	65,735	58,443	79,278	106,176	104,437	(1,739)	-1.6%
Operating Capital Outlay	-	-	-	50,000	-	(50,000)	-100.0%
Fixed Capital Outlay	7,894,266	5,163,032	2,073,931	3,420,773	3,390,729	(30,044)	-0.9%
Interagency Expenditures (Cooperative Funding)	22,439,069	19,095,424	25,837,401	18,759,893	17,451,469	(1,308,424)	-7.0%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 39,003,496</b>	<b>\$ 33,697,000</b>	<b>\$ 37,407,130</b>	<b>\$ 32,480,466</b>	<b>\$ 31,637,742</b>	<b>\$ (842,724)</b>	<b>-2.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 18,675,992	\$ 4,753,368	\$ -	\$ -	\$ 8,208,382	\$ -	\$ 31,637,742

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 7,857,407	\$ -	\$ 7,857,407
Other Personal Services	-	-	-
Contracted Services	631,700	2,202,000	2,833,700
Operating Expenses	104,437	-	104,437
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	3,390,729	3,390,729
Interagency Expenditures (Cooperative Funding)	-	17,451,469	17,451,469
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 8,593,544</b>	<b>\$ 23,044,198</b>	<b>\$ 31,637,742</b>

**Trends and Changes**

The District outlined several projects and objectives for this activity within its FY 2022–2026 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, increases were seen under Salaries and Benefits, Contracted Services, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$7,856,114 compared to the actual unaudited 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 20.6 percent, or \$591,736, decrease under Contracted Services was mainly due to decreases in the First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$625,000) and Bathymetry Update in the Indian River Lagoon (\$562,500), which are partially offset by increases in Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$210,000) and Lake George Rough Fish (\$425,000).

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 Preliminary Budget has a 2.6 percent, or \$842,724, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by \$1,293, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.29 FTEs.

#### IV. Program and Activity Allocations

- Contracted Services will increase by 23.9 percent, or \$546,190, due to projected increases in Vegetation Management and Planting Services (\$990), Data Collection and Analysis Services (\$20,200), Southern District Density Dependent Model (S3DM) – Resiliency (\$200,000), Lake George Rough Fish (\$300,000), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000), which are offset by a decrease in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000).
- Operating Expenses will decrease by 1.6 percent, or \$1,739, due to projected decreases in Training — No Travel (\$2,798), In-State Training and Related Travel (\$1,718), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,100), Travel — District Business (\$1,000), and Field, Facility, and Fleet — Tools Under \$5,000 (\$800), which are offset by increases in Subscriptions (\$450), Repair and Maintenance of Equipment (\$525), Rewards, Recognition, Prizes, and Awards (\$600), Memberships, Professional Certifications, and Licenses (\$1,002), Office Support Supplies (\$1,200), and Safety Supplies (\$1,900).
- Operating Capital Outlay will decrease by 100 percent, or \$50,000, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$50,000).
- Fixed Capital Outlay will decrease by 0.9 percent, or \$30,044, due to projected decreases in Crane Creek M-1 Canal Flow Restoration (\$1,845,044), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$125,000), and Halfmile Creek Tract (\$6,000), which are offset by increases in Sunnyhill Berm Improvements (\$150,000), Emeralda Marsh Conservation Area Hydrologic and Access Improvements to Area 3 (\$221,000), Lake Apopka Beauclair Canal Levee (\$415,000), Sebastian River Inlet District — Resiliency (\$500,000), and C-10 Water Management Area Project (\$1,000,000).
- Interagency Expenditures will decrease by 7 percent, or \$1,308,424, due to projected decreases in Lake Apopka Innovative Total Phosphorus Removal (\$3,575,000), Titusville Causeway Multitrophic Restoration and Living Shoreline – Resiliency (\$3,280,000), Districtwide Cost-share Placeholder — Non Project Specific (\$250,000), South Oslo Riverfront Conservation Area Restoration — Resiliency (\$200,000), and Riverside Conservancy Living Shoreline Initiative — Resiliency (\$190,440), which are offset by increases in Brevard County Flamingo Drive Denitrification (\$27,503), Brevard County Pioneer Road Denitrification (\$27,637), Corinthian Villas Homeowners Association Sewer Project (\$29,248), Marion County CP 59 Country Gardens Stormwater Remediation (\$42,571), Indian River Lagoon Water Quality Improvement Projects Placeholder (\$105,517), Brevard County Grand Canal Muck Removal Phase 4 (\$161,693), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$219,844), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$224,617), Putnam County Port Buena Vista Sewer Plant Conversion (\$251,250), City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3 (\$251,250), Town of Callahan Force Main Extension to Fairgrounds (\$251,250), City of Bunnell Wastewater Treatment Facility Improvements

#### IV. Program and Activity Allocations

(\$251,250), Coastal Wetland Restoration Program (\$400,000), City of Palm Coast London Waterway Expansion (\$454,511), Springs Funding Cost-share Placeholder — Non Project Specific (\$700,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$1,281,375), and City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,507,500).

#### Major Budget Items

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

- Salaries and Benefits (\$7,857,407)
- Contracted Services
  - Lake Apopka Gizzard Shad Removal (\$875,000)
  - Lake George Rough Fish (\$725,000)
  - Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000)
  - Data Collection and Analysis Services (\$222,200)
  - Emeralda Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$210,000)
  - Southern District Density Dependent Model (S3DM) – Resiliency (\$200,000)
  - Lake Jesup In-lake Phosphorus Reduction (\$130,000)
  - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000)
  - Mapping Services and Aerial Photos (\$75,000)
  - Vegetation Management and Planting Services (\$8,000)
  - Real-Time Flood Forecasting Resiliency Model (\$8,000)
  - Training Services (\$3,500)
  - Consultant Services (\$2,000)
- Operating Expenses
  - In-State Training and Related Travel (\$36,815)
  - Travel — District Business (\$25,100)
  - Training — No Travel (\$9,758)
  - Memberships, Professional Certifications, and Licenses (\$8,734)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,180)
  - Office Support Supplies (\$4,050)
  - Safety Supplies (\$4,000)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$2,000)
  - Books and Technical Materials (\$2,000)
  - Repair and Maintenance of Equipment (\$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)
- Fixed Capital Outlay
  - C-10 Water Management Area Project (\$1,000,000)
  - Crane Creek M-1 Canal Flow Restoration (\$965,104)

#### **IV. Program and Activity Allocations**

- Sebastian River Inlet District — Resiliency (\$500,000)
- Lake Apopka Beauclair Canal Levee (\$450,000)
- Emeralda Marsh Conservation Area Hydrologic and Access Improvements to Area 3 (\$225,000)
- Sunnyhill Berm Improvements (\$150,000)
- Coastal Oaks Preserve (\$58,625)
- Halfmile Creek Tract (\$36,000)
- Fellsmere Water Management Area (\$6,000)
- Interagency Expenditures
  - Springs Funding Cost-share Placeholder — Non Project Specific (\$6,700,000)
  - Districtwide Cost-share Placeholder — Non Project Specific (\$2,500,000)
  - City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,507,500)
  - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$1,281,375)
  - Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$1,162,500)
  - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
  - Indian River Lagoon Interagency Agreement (\$500,000)
  - City of Palm Coast London Waterway Expansion (\$454,511)
  - Coastal Wetland Restoration Program (\$400,000)
  - Putnam County Port Buena Vista Sewer Plant Conversion (\$251,250)
  - City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3 (\$251,250)
  - City of Bunnell Wastewater Treatment Facility Improvements (\$251,250)
  - Town of Callahan Force Main Extension to Fairgrounds (\$251,250)
  - City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$224,617)
  - City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$219,844)
  - Indian River Lagoon Water Quality Improvement Projects Placeholder (\$207,470)
  - Brevard County Grand Canal Muck Removal Phase 4 (\$161,693)
  - Marion County CP 59 Country Gardens Stormwater Remediation (\$42,571)
  - Corinthian Villas Homeowners Association Sewer Project (\$29,248)
  - Brevard County Pioneer Road Denitrification (\$27,637)
  - Brevard County Flamingo Drive Denitrification (\$27,503)

### 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Trends and Changes

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

**IV. Program and Activity Allocations**

**2.5 Facilities Construction and Major Renovations** — The proposed work for the facilities improvement program includes project management, permitting and conceptual, preliminary and detailed engineering for the development and preparation of contract plans and specification for the construction of planned replacement, improvement, or repair to the District’s administrative and field station facilities.

**District Description**

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

**Expenditures and Budget**

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**  
**ACTIVITY BY EXPENDITURE CATEGORY**  
Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	617,922	2,911,378	4,108,758	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 617,922</b>	<b>\$ 2,911,378</b>	<b>\$ 4,108,758</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>SOURCE OF FUNDS</b> 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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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 \$7,743,710, while remaining debt free. Expenditures for pre-



#### **IV. Program and Activity Allocations**

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 Preliminary Budget has no change compared to the FY 2022–23 Adopted Budget.

##### **Major Budget Items**

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

### IV. Program and Activity Allocations

**2.6 Other Acquisition and Restoration Activities** — Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities.

#### District Description

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

#### Expenditures and Budget

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

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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 229,844	\$ 204,433	\$ 201,314	\$ 222,083	\$ 226,050	\$ 3,967	1.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,595	44,748	64,199	12,133	35,166	23,033	189.8%
Operating Expenses	155,188	158,524	142,798	161,934	163,261	1,327	0.8%
Operating Capital Outlay	18,302	1,943	40	13,233	21,047	7,814	59.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 406,929</b>	<b>\$ 409,648</b>	<b>\$ 408,351</b>	<b>\$ 409,383</b>	<b>\$ 445,524</b>	<b>\$ 36,141</b>	<b>8.8%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 445,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

#### OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 226,050	\$ -	\$ 226,050
Other Personal Services	-	-	-
Contracted Services	35,166	-	35,166
Operating Expenses	163,261	-	163,261
Operating Capital Outlay	21,047	-	21,047
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 445,524</b>	<b>\$ -</b>	<b>\$ 445,524</b>

#### 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted 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 Preliminary Budget has an 8.8 percent, or \$36,141, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.8 percent, or \$3,967, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.02 FTEs.
- Contracted Services will increase by 189.8 percent, or \$23,033, due to a projected increase in Consultant Services (\$23,042), which is offset by decreases in Computer Technology Services (\$8) and Court Reporter and Transcription Services (\$1).
- Operating Expenses will increase by 0.8 percent, or \$1,327, due to projected increases in Meeting Resources (\$1), Training — No Travel (\$2), Books and Technical Materials (\$29), In-State Training and Related Travel (\$151), and Insurance and Bonds (\$6,369), which are offset by decreases in Computer Hardware Under \$5,000 (\$3,943), Telephone and Communications (\$660), Cellular Telephones and Accessories (\$457), Repair and Maintenance of Equipment (\$89), Educational Reimbursements (\$71), Memberships, Professional Certifications, and Licenses (\$4), and Recording and Court Costs (\$1).
- Operating Capital Outlay will increase by 59 percent, or \$7,814, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$15,363), which is offset by a decrease in Computer Hardware Over \$5,000 (\$7,549).

#### **Major Budget Items**

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

- Salaries and Benefits (\$226,050)
- Contracted Services
  - Consultant Services (\$30,692)
  - Legal Services / Attorney's Fees (\$2,461)
  - Court Reporter and Transcription Services (\$1,398)

#### **IV. Program and Activity Allocations**

- Computer Technology Services (\$615)
- Operating Expenses
  - Insurance and Bonds (\$59,732)
  - Telephone and Communications (\$49,392)
  - Cellular Telephones and Accessories (\$34,268)
  - Repair and Maintenance of Equipment (\$6,683)
  - Educational Reimbursements (\$5,377)
  - Computer Hardware Under \$5,000 (\$3,841)
  - Recording and Court Costs (\$1,566)
  - Books and Technical Materials (\$811)
  - In-State Training and Related Travel (\$463)
  - Legal Advertising and Public Notices (\$336)
  - 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 (\$15,363)
  - Computer Hardware Over \$5,000 (\$5,684)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 492,066	\$ 510,768	\$ 458,438	\$ 503,025	\$ 521,355	\$ 18,330	3.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	195,443	218,430	200,039	222,365	270,805	48,440	21.8%
Operating Expenses	50,672	150,462	70,004	72,868	76,783	3,915	5.4%
Operating Capital Outlay	46,555	29,723	8,348	26,777	35,182	8,405	31.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 784,736</b>	<b>\$ 909,383</b>	<b>\$ 736,829</b>	<b>\$ 825,035</b>	<b>\$ 904,125</b>	<b>\$ 79,090</b>	<b>9.6%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 897,580	\$ -	\$ -	\$ 6,146	\$ -	\$ 399	\$ 904,125

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 521,355	\$ -	\$ 521,355
Other Personal Services	-	-	-
Contracted Services	225,852	44,953	270,805
Operating Expenses	76,783	-	76,783
Operating Capital Outlay	35,182	-	35,182
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 859,172</b>	<b>\$ 44,953</b>	<b>\$ 904,125</b>

**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 Preliminary Budget has a 9.6 percent, or \$79,090, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.6 percent, or \$18,330, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.16 FTEs.
- Contracted Services will increase by 21.8 percent, or \$48,440, due to projected increases in Software Maintenance Services (\$1,667), Computer Technology Services (\$8,365), and Oracle Enterprise Content Management System Developer Upgrade (\$38,408).
- Operating Expenses will increase by 5.4 percent, or \$3,915, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$38), Office Furniture / Equipment Under \$5,000 (\$77), Uniforms (\$77), Out of State Travel / Training (\$1,312), and Computer Hardware Under \$5,000 (\$10,465), which are offset by decreases in Repair and Maintenance of Equipment (\$4,049), Computer Software (\$2,381), Travel — District Business (\$799), In-State Training and Related Travel (\$663), Training — No Travel (\$156), and Office Support Supplies (\$6).
- Operating Capital Outlay will increase by 31.4 percent, or \$8,405, due to a projected increase in Computer Hardware Over \$5,000 (\$8,405).

### Major Budget Items

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

- Salaries and Benefits (\$521,355)
- Contracted Services
  - Computer Technology Services (\$152,179)
  - Software Maintenance Services (\$80,218)
  - Oracle Enterprise Content Management System Developer Upgrade (\$38,408)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$47,735)
  - Repair and Maintenance of Equipment (\$17,653)
  - Training — No Travel (\$4,321)
  - Computer Software (\$2,305)
  - Travel — District Business (\$1,536)
  - Out of State Travel / Training (\$1,312)
  - In-State Training and Related Travel (\$1,206)
  - Office Support Supplies (\$461)
  - Rewards, Recognition, Prizes, and Awards (\$77)
  - Uniforms (\$77)
  - Office Furniture / Equipment Under \$5,000 (\$77)
  - Memberships, Professional Certifications, and Licenses (\$23)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$35,182)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 7,205,619	\$ 7,390,210	\$ 7,408,357	\$ 8,388,420	\$ 8,153,308	\$ (235,112)	-2.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,129,157	4,356,032	3,813,705	5,011,774	4,882,596	(129,178)	-2.6%
Operating Expenses	5,538,752	5,523,393	5,091,680	6,333,616	6,420,116	86,500	1.4%
Operating Capital Outlay	1,220,504	908,173	1,806,969	1,112,029	1,315,163	203,134	18.3%
Fixed Capital Outlay	2,660,154	4,091,844	6,205,581	7,075,700	5,831,420	(1,244,280)	-17.6%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 20,754,186</b>	<b>\$ 22,269,652</b>	<b>\$ 24,326,292</b>	<b>\$ 27,921,539</b>	<b>\$ 26,602,603</b>	<b>\$ (1,318,936)</b>	<b>-4.7%</b>

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

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 8,153,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,153,308
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,911,084	583,710	-	6,651	1,380,719	432	4,882,596
Operating Expenses	4,643,116	577,000	-	-	1,200,000	-	6,420,116
Operating Capital Outlay	1,315,163	-	-	-	-	-	1,315,163
Fixed Capital Outlay	5,397,531	79,000	-	-	354,889	-	5,831,420
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 22,420,202</b>	<b>\$ 1,239,710</b>	<b>\$ -</b>	<b>\$ 6,651</b>	<b>\$ 2,935,608</b>	<b>\$ 432</b>	<b>\$ 26,602,603</b>

**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	95.89	\$ 5,538,335	\$ 8,153,308	\$ -	\$ 8,153,308
Other Personal Services	-	-	-	-	-
Contracted Services	4.33	180,000	3,353,220	1,529,376	4,882,596
Operating Expenses			5,220,116	1,200,000	6,420,116
Operating Capital Outlay			1,315,163	-	1,315,163
Fixed Capital Outlay			-	5,831,420	5,831,420
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 18,041,807</b>	<b>\$ 8,560,796</b>	<b>\$ 26,602,603</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 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	97.96	95.89	(2.07)	-2.1%
Contingent Worker	4.33	4.33	4.33	4.33	4.33	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.44	0.44	0.44	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>104.38</b>	<b>104.17</b>	<b>104.13</b>	<b>102.73</b>	<b>100.66</b>	<b>(2.07)</b>	<b>-2.0%</b>



### 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

#### PRELIMINARY BUDGET — Fiscal Year 2023–24

FY 2022–23 Adopted Budget		102.73	\$27,921,539		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.07	235,112	
1	Salaries and Fringe Benefits	235,112	2.07		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			-	312,532	
1	Security Services	225,000			Contract not being renewed
2	Longleaf Pine Preserve	45,000			Adjustment based on project schedule
3	Locktending Services	28,992			Adjustment made based on historical spend and projected needs
4	Kemcho Restoration Project	11,540			Adjustment based on project schedule
5	Environmental Management	2,000			Adjustment made based on projected needs
Operating Expenses				34,827	
1	Repair and Maintenance of Buildings	18,000			Adjusted based on annual work plan needs
2	Rental of Other Equipment	5,000			Adjusted based on annual work plan needs
3	Repair and Maintenance of Equipment	4,994			Allocated across programs based upon need; overall budget increased by \$17,275
4	Computer Software	2,662			Allocated across programs based upon need; overall budget decreased by \$15,100
5	Telephone and Communications	1,616			Allocated across programs based upon need; total budget remains the same
6	Cellular Telephones and Accessories	1,120			Allocated across programs based upon need; total budget remains the same
7	Training — No Travel	847			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Travel — District Business	407			Allocated across programs based upon need; overall budget increased by \$1,000
9	Educational Reimbursements	176			Allocated across programs based upon need; total budget remains the same
10	Memberships, Professional Certifications, and Licenses	4			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Meeting Resources	1			Cross-charging variance. Overall budget increased by \$600
Operating Capital Outlay				68,000	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	68,000			Adjustment made based on historical spend and projected needs
Fixed Capital Outlay				5,600,469	
1	S-157 Rehabilitation	4,115,469			Adjusted based on annual work plan needs
2	Refurbish the Lake Washington Airboat Cross-over and Infrastructure	300,000			Planned project completion in FY 2022–23
3	Sawgrass Lake Pump Station – South Rehabilitation	200,000			Planned project completion in FY 2022–23
4	L-77W Levee Regrading	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	Lake Apopka Loop Trail Upgrades	100,000			Planned project completion in FY 2022–23
7	Infrastructure Rehabilitation and Improvements	100,000			Adjusted based on annual work plan needs
8	Airboat Crossing Rehabilitation	80,000			Adjusted based on annual work plan needs
9	Remove Dilapidated Structures on District Properties	80,000			Planned project completion in FY 2022–23
10	Lake Apopka Refurbish Unit 1 Pump Station	65,000			Planned project completion in FY 2022–23
11	Lake Apopka Clay Island Weir Removal	50,000			Planned project completion in FY 2022–23
12	District Headquarter Electric Vault Roof Replacement	50,000			Planned project completion in FY 2022–23
13	District Headquarter Lab Fire Alarm Upgrade	45,000			Planned project completion in FY 2022–23
14	Media Blasting and Painting	40,000			Planned project completion in FY 2022–23
Interagency Expenditures (Cooperative Funding)				-	
Reserves				-	
Debt				-	
<b>TOTAL REDUCTIONS</b>			<b>2.07</b>	<b>6,250,940</b>	

**IV. Program and Activity Allocations**

New Issues					
Issue	Description	Issue	Workforce	Category	Issue Narrative
Salaries and Benefits					
Other Personal Services					
Contracted Services					
				183,354	
1	Court Reporter and Transcription Services	1			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	2			Allocated across programs based upon need; total budget remains the same
3	Software Maintenance Services	389			Allocated across programs based upon need; overall budget increased by \$18,494
4	Electrical Services	5,000			Adjustment made based on historical spend and projected needs
5	Computer Technology Services	6,437			Allocated across programs based upon need; overall budget increased by \$72,470
6	Vegetation Management and Planting Services	15,000			Adjustment made based on historical spend and projected needs
7	Consultant Services	34,951			Allocated across programs based on need; overall budget increased by \$208,000
8	Oracle Enterprise Content Management System Developer Upgrade	41,574			Non-recurring upgrade to internal invoice routing system
9	Fire Management — Prescribed Burns	80,000			New grant funding anticipated in FY 2023–24
Operating Expenses					
				121,327	
1	Recording and Court Costs	2			Allocated across program based upon need; overall budget increased by \$5,000.
2	In-State Training and Related Travel	9			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Books and Technical Materials	36			Allocated across programs based upon need; overall budget increased by \$535
4	Rewards, Recognition, Prizes, and Awards	40			Adjustment made based on historical spend and projected needs
5	Uniforms	1,084			Adjustment made based on historical spend and projected needs
6	Out of State Travel / Training	1,420			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Safety Supplies	1,500			Adjustment made based on historical spend and projected needs
8	Motor Fuels and Lubricants	1,500			Adjustment made based on historical spend and projected needs
9	Office Support Supplies	2,385			Adjustment made based on historical spend and projected needs
10	Seeds, Sods, Shrubs, and Fertilizer	2,500			Adjustment made based on historical spend and projected needs
11	Permits and Other Fees	2,500			Annual permit fees; transfers posted each year; adding to budget
12	Field, Facility, and Fleet — Tools Under \$5,000	5,500			Adjusted based on annual work plan needs
13	Office Furniture / Equipment Under \$5,000	6,083			Adjusted based on annual work plan needs
14	Computer Hardware Under \$5,000	6,246			Allocated across programs; overall budget increased by \$46,312
15	Repair and Maintenance of Property and Works	10,000			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	Insurance and Bonds	32,522			Allocated across programs based upon need; overall budget increased by \$57,840
18	Utilities	38,000			Adjustment made for rate increases
Operating Capital Outlay					
				271,134	
1	Computer Hardware Over \$5,000	205			Allocated across programs; overall budget increased by \$9,000
2	Office Furniture / Equipment Over \$5,000	16,629			Allocated across programs; overall budget increased by \$100,000
3	Motor Vehicles	254,300			Adjusted based on annual work plan needs

### IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue	Workforce	Category	Issue Narrative
Fixed Capital Outlay					4,356,189
1	Palm Bay Service Center Variable Air Valves Replacement	30,000			New project identified
2	District Headquarters Building 6 and Field Station HVAC Replacements	45,000			New project identified
3	Modify Limit Switches on Major Water Control Structures	50,000			New project identified
4	Pump Management / Remote Gate Operations	60,000			Adjusted based on annual work plan needs
5	District Headquarters Executive Building Roof Replacement	75,000			New project identified
6	Upper Basin Refurbish Pump Station and Water Control Structure Buildings	75,000			New project identified
7	Lake Apopka Refurbish Duda Pump Station	80,000			New project identified
8	Orange Creek Restoration Area	99,189			New project identified
9	Pole Barn Build — Lake George and Sunnyside Field Stations	125,000			New project identified
10	Upper Basin Remove Fabriform and Restabilize with Riprap	150,000			New project identified
11	District Headquarters Chiller 3 Replacement	300,000			New project identified
12	C-231 Repair Seepage Areas	500,000			New project identified
13	Levee Repairs	505,000			Adjusted based on annual work plan needs
14	Burrell Lock Rehabilitation	2,262,000			New project identified
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
<b>TOTAL NEW ISSUES</b>				<b>4,932,004</b>	
<b>3.0 Operation and Maintenance of Lands and Works</b>					
<b>Total Workforce and Preliminary Budget for FY 2023–24</b>			<b>100.66</b>	<b>\$26,602,603</b>	

#### 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 \$3,545,427 was primarily due to an increase in annual Operations and Maintenance workplan projects including, but not limited to S-96 Rehabilitation (\$2,758,581).

When comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$8,388,420 compared to the actual unaudited expenditures in FY 2021–22 of \$7,408,357 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, shows a 24.4 percent, or \$1,241,936 increase due mainly to increases in Utilities (\$132,870), Chemical Supplies (including Invasive Plant Management (\$626,471)), and Repair and Maintenance of Property and Works (\$232,989).

The decrease under Operating Capital Outlay between FY 2021–22 and FY 2022–23 was due to the limited ability to receive motor vehicles and other heavy equipment because of supply chain issues in FY 2020–21. The budgets for these items were carried over and reflected in FY 2021–22. Finally, the 14 percent, or \$870,119, increase under Fixed Capital Outlay for this time period was due to the funding for continuing

#### **IV. Program and Activity Allocations**

capital outlay projects including but not limited S-157 Rehabilitation (\$4,463,895), which was partially offset by decreases in S-96 Rehabilitation (\$2,758,581), Moss Bluff Drum and Cable (\$611,602), and Lake Apopka Unit 2 Pump Station Rehabilitation (\$327,180).

#### **Budget Variances**

The program budget for Operation and Maintenance of Lands and Works in the FY 2023–24 Preliminary Budget has a 4.7 percent, or \$1,318,936, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 2.8 percent, or \$235,112, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 2.07 FTEs primarily to program 2.
- Contracted Services will decrease by 2.6 percent, or \$129,178, due to projected decreases in Security Services (\$225,000), Longleaf Pine Preserve (\$45,000), Locktending Services (\$28,992), Kemcho Restoration Project (\$11,540), and Environmental Management (\$2,000), which are offset by increases in Court Reporter and Transcription Services (\$1), Legal Services / Attorney's Fees (\$2), Software Maintenance Services (\$389), Electrical Services (\$5,000), Computer Technology Services (\$6,437), Vegetation Management and Planting Services (\$15,000), Consultant Services (\$34,951), Oracle Enterprise Content Management System Developer Upgrade (\$41,574), and Fire Management — Prescribed Burns (\$80,000).
- Operating Expenses will increase by 1.4 percent, or \$86,500, due to projected increases in Recording and Court Costs (\$2), In-State Training and Related Travel (\$9), Books and Technical Materials (\$36), Rewards, Recognition, Prizes, and Awards (\$40), Uniforms (\$1,084), Out of State Travel / Training (\$1,420), Safety Supplies (\$1,500), Motor Fuels and Lubricants (\$1,500), Office Support Supplies (\$2,385), Seeds, Sod, Shrubs, and Fertilizer (\$2,500), Permits and Other Fees (\$2,500), Field, Facility, and Fleet — Tools Under \$5,000 (\$5,500), Office Furniture / Equipment Under \$5,000 (\$6,083), Computer Hardware Under \$5,000 (\$6,246), Repair and Maintenance of Property and Works (\$10,000), Tires and Tubes (\$10,000), Insurance and Bonds (\$32,522), and Utilities (\$38,000), which are offset by decreases in Repair and Maintenance of Buildings (\$18,000), Rental of Other Equipment (\$5,000), Repair and Maintenance of Equipment (\$4,994), Computer Software (\$2,662), Telephone and Communications (\$1,616), Cellular Telephones and Accessories (\$1,120), Training — No Travel (\$847), Travel — District Business (\$407), Educational Reimbursements (\$176), Memberships, Professional Certifications, and Licenses (\$4), and Meeting Resources (\$1).
- Operating Capital Outlay will increase by 18.3 percent, or \$203,134, due to projected increases in Computer Hardware Over \$5,000 (\$205), Office Furniture / Equipment Over \$5,000 (\$16,629), and Motor Vehicles (\$254,300), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,000).
- Fixed Capital Outlay will decrease by 17.6 percent, or \$1,244,280, due to projected decreases in S-157 Rehabilitation (\$4,115,469), Refurbish the Lake

#### IV. Program and Activity Allocations

Washington Airboat Cross-over and Infrastructure (\$300,000), Sawgrass Lake Pump Station – South Rehabilitation (\$200,000), L-77W Levee Regrading (\$200,000), Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), Lake Apopka Loop Trail Upgrades (\$100,000), Infrastructure Rehabilitation and Improvements (\$100,000), Airboat Crossing Rehabilitation (\$80,000), Remove Dilapidated Structures on District Properties (\$80,000), Lake Apopka Refurbish Unit 1 Pump Station (\$65,000), Lake Apopka Clay Island Weir Removal (\$50,000), District Headquarter Electric Vault Roof Replacement (\$50,000), District Headquarter Lab Fire Alarm Upgrade (\$45,000), and Media Blasting and Painting (\$40,000), which are offset by increases in Palm Bay Service Center Variable Air Valves Replacement (\$30,000), District Headquarters Building 6 and Field Station HVAC Replacements (\$45,000), Modify Limit Switches on Major Water Control Structures (\$50,000), Pump Management / Remote Gate Operations (\$60,000), District Headquarters Executive Building Roof Replacement (\$75,000), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Lake Apopka Refurbish Duda Pump Station (\$80,000), Orange Creek Restoration Area (\$99,189), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), District Headquarters Chiller 3 Replacement (\$300,000), C-231 Repair Seepage Areas (\$500,000), Levee Repairs (\$505,000), and Burrell Lock Rehabilitation (\$2,262,000).

#### Major Budget Items

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

- Salaries and Benefits – \$8,153,308 for 95.89 FTEs
  - 3.1 Land Management (27.89 FTEs)
  - 3.2 Works (31 FTEs)
  - 3.3 Facilities (6.55 FTEs)
  - 3.4 Invasive Plant Control (8.72 FTEs)
  - 3.5 Other Operations and Maintenance Activities (2.29 FTEs)
  - 3.6 Fleet Services (14.45 FTEs)
  - 3.7 Technology and Information Services (4.99 FTEs)
- Contracted Services
  - Vegetation Management and Planting Services (\$3,025,237)
  - Locktending Services (\$271,008)
  - Fire Management — Prescribed Burns (\$260,000)
  - Janitorial Services (\$250,000)
  - Mechanical Services (\$215,000)
  - Computer Technology Services (\$165,386)
  - Security Services (\$133,000)
  - Software Maintenance Services (\$111,830)
  - Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000)
  - Remove / Mulch Canal Vegetation (\$75,000)
  - Consultant Services (\$67,796)
  - Surveying Services (\$60,000)

#### IV. Program and Activity Allocations

- Oracle Enterprise Content Management System Developer Upgrade (\$41,574)
- Electrical Services (\$35,000)
- Pest Control (\$33,000)
- 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 (\$2,848)
- Court Reporter and Transcription Services (\$1,618)
- Operating Expenses
  - Chemical Supplies (\$1,352,000)
  - Utilities (\$1,003,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$712,250)
  - Motor Fuels and Lubricants (\$654,000)
  - Repair and Maintenance of Property and Works (\$610,391)
  - Insurance and Bonds (\$456,695)
  - Repair and Maintenance of Equipment (\$444,841)
  - Chemical Supplies — Invasive Plant Management (\$200,000)
  - Repair and Maintenance of Buildings (\$193,000)
  - 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 (\$55,827)
  - Telephone and Communications (\$53,464)
  - In-State Training and Related Travel (\$48,395)
  - Seeds, Sod, Shrubs, and Fertilizer (\$42,000)
  - Cellular Telephones and Accessories (\$37,092)
  - Safety Supplies (\$36,000)
  - Janitorial Supplies (\$30,000)
  - Rental of Other Equipment (\$26,300)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$21,000)
  - Permits and Other Fees (\$20,200)
  - Travel — District Business (\$20,172)
  - Uniforms (\$14,084)
  - Office Furniture / Equipment Under \$5,000 (\$10,132)
  - Office Support Supplies (\$7,590)
  - Memberships, Professional Certifications, and Licenses (\$6,009)
  - Educational Reimbursements (\$5,820)
  - Training — No Travel (\$5,161)
  - Freight, Moving, and Storage (\$5,000)
  - Other Utilities (\$2,500)
  - Computer Software (\$2,495)
  - Printing and Reproduction Services (\$2,026)
  - Recording and Court Costs (\$1,813)

#### IV. Program and Activity Allocations

- Meeting Resources (\$1,738)
- Out of State Travel / Training (\$1,420)
- Books and Technical Materials (\$939)
- Legal Advertising and Public Notices (\$538)
- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$283)
- Subscriptions (\$2)
- Operating Capital Outlay
  - Motor Vehicles (\$854,300)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$400,000)
  - Computer Hardware Over \$5,000 (\$44,234)
  - Office Furniture / Equipment Over \$5,000 (\$16,629)
- Fixed Capital Outlay
  - Burrell Lock Rehabilitation (\$2,262,000)
  - Levee Repairs (\$1,005,000)
  - C-231 Repair Seepage Areas (\$500,000)
  - S-157 Rehabilitation (\$390,531)
  - District Headquarters Chiller 3 Replacement (\$300,000)
  - Field Activities — Land Management (\$277,700)
  - Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000)
  - Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000)
  - Walkways / Platforms in Support of Data Collection (\$100,000)
  - Bridge Replacements (\$100,000)
  - Orange Creek Restoration Area (\$99,189)
  - Lake Apopka Refurbish Duda Pump Station (\$80,000)
  - District Headquarters Executive Building Roof Replacement (\$75,000)
  - 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)
  - Modify Limit Switches on Major Water Control Structures (\$50,000)
  - District Headquarters Building 6 and Field Station HVAC Replacements (\$45,000)
  - Sunland Citrus (\$45,000)
  - Palm Bay Service Center Variable Air Valves Replacement (\$30,000)
  - Lake Jesup Conservation Area (\$12,000)

**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 779,135 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 779,135 acres, the District is the lead manager for approximately 425,000 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 2,142,931	\$ 2,144,168	\$ 1,934,342	\$ 2,429,912	\$ 2,344,191	\$ (85,721)	-3.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,522,597	1,388,370	1,173,091	1,677,956	1,476,416	(201,540)	-12.0%
Operating Expenses	700,401	641,960	543,111	874,249	873,406	(843)	-0.1%
Operating Capital Outlay	132,667	167,155	65,089	-	-	-	-
Fixed Capital Outlay	183,427	122,109	1,476,753	334,700	433,889	99,189	29.6%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,682,023</b>	<b>\$ 4,463,762</b>	<b>\$ 5,192,386</b>	<b>\$ 5,316,817</b>	<b>\$ 5,127,902</b>	<b>\$ (188,915)</b>	<b>-3.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,101,004	\$ 662,710	\$ -	\$ -	\$ 1,364,188	\$ -	\$ 5,127,902

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,344,191	\$ -	\$ 2,344,191
Other Personal Services	-	-	-
Contracted Services	767,117	709,299	1,476,416
Operating Expenses	473,406	400,000	873,406
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	433,889	433,889
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,584,714</b>	<b>\$ 1,543,188</b>	<b>\$ 5,127,902</b>

**Trends and Changes**

Since FY 2019–20, the activity’s total FTEs have been reduced by 1.4, from 29.29 in FY 2019–20 to 27.89 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), Concrete Aprons (\$138,767), 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 (\$203,587).

When comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$2,429,912 compared to the actual unaudited 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 43 percent, or \$504,865, increase under Contracted Services was primarily due to increases in Vegetation Management and Planting Services (\$199,451), Fire Management — Prescribed Burns (\$129,128), Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000), Surveying Services (\$60,000), Security Services (\$36,200), and Longleaf Pine Preserve (\$30,005), which were partially offset with reductions in the Coastal Oaks Preserve (\$12,600), Mapping Services and Aerial Photos (\$18,000), and Pest Control (\$24,349).

The \$331,138 increase under Operating Expenses when comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget were primarily due to increases in Utilities (\$55,945), Rental of Charter Aircraft and Pilot for Land Management Activities (\$63,989), and Repair and Maintenance of Property and Works (\$195,517). Fixed Capital Outlay shows a significant decrease of \$1,142,053, 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 Preliminary Budget has a 3.6 percent, or \$188,915, decrease compared to the FY 2022–23 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will decrease by 3.5 percent, or \$85,721, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.31 FTEs.
- Contracted Services will decrease by 12 percent, or \$201,540, due to projected decreases in Security Services (\$225,000), Longleaf Pine Preserve (\$45,000), and Kemcho Restoration Project (\$11,540), which are offset by an increase in Fire Management — Prescribed Burns (\$80,000).
- Operating Expenses will decrease by 0.1 percent, or \$843, due to a projected decrease in In-State Training and Related Travel (\$1,420), which is offset by

#### IV. Program and Activity Allocations

increases in Memberships, Professional Certifications, and Licenses (\$277) and Training — No Travel (\$300).

- Fixed Capital Outlay will increase by 29.6 percent, or \$99,189, due to a projected increase in Orange Creek Restoration Area (\$99,189).

#### Major Budget Items

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

- Salaries and Benefits (\$2,344,191)
- 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)
  - Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$6,299)
  - Longleaf Pine Preserve (\$5,000)
  - Consultant Services (\$2,000)
  - Pest Control (\$1,000)
- 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 (\$277,700)
  - Orange Creek Restoration Area (\$99,189)
  - Sunland Citrus (\$45,000)
  - Lake Jesup Conservation Area (\$12,000)

### IV. Program and Activity Allocations

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

#### District Description

The activity is responsible for the maintenance of flood control and water supply system infrastructure, such as canals, levees, and water control structures. This includes electronic communication and control activities. As of November 2022, 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  
 PRELIMINARY 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-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted–Preliminary)	Difference in % (Adopted–Preliminary)
Salaries and Benefits	\$ 2,214,589	\$ 2,299,762	\$ 2,234,961	\$ 2,518,075	\$ 2,518,075	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	749,777	662,281	722,937	997,000	993,008	(3,992)	-0.4%
Operating Expenses	468,631	711,300	695,816	892,790	949,280	56,490	6.3%
Operating Capital Outlay	66,317	-	-	-	-	-	
Fixed Capital Outlay	2,099,821	3,765,803	4,551,442	6,606,000	4,822,531	(1,783,469)	-27.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 5,599,135</b>	<b>\$ 7,439,146</b>	<b>\$ 8,205,156</b>	<b>\$ 11,013,865</b>	<b>\$ 9,282,894</b>	<b>\$(1,730,971)</b>	<b>-15.7%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,282,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,282,894

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,518,075	\$ -	\$ 2,518,075
Other Personal Services	-	-	-
Contracted Services	993,008	-	993,008
Operating Expenses	949,280	-	949,280
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	4,822,531	4,822,531
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 4,460,363</b>	<b>\$ 4,822,531</b>	<b>\$ 9,282,894</b>

#### 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 have remained steady at 31 since FY 2019–20.

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 \$2,451,621 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$2,518,075 compared to the actual unaudited 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 28.3 percent, or \$196,974 increase when comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, due to increases in Chemical Supplies (\$49,775), Repair and Maintenance of Property and Works (\$51,822), and Utilities (\$55,064). The 45.1 percent, or \$2,054,558, increase under Fixed Capital Outlay was 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 Preliminary Budget has a 15.7 percent, or \$1,730,971, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Contracted Services will decrease by 0.4 percent, or \$3,992, due to a projected decrease in Locktending Services (\$28,992), which is offset by increases in Consultant Services (\$10,000) and Vegetation Management and Planting Services (\$15,000).
- Operating Expenses will increase by 6.3 percent, or \$56,490, due to projected increases in Office Support Supplies (\$400), Travel — District Business (\$500), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Uniforms (\$1,000), In-State Training and Related Travel (\$1,175), Motor Fuels and Lubricants (\$1,500), Seeds, Sod, Shrubs, and Fertilizer (\$2,500), Repair and Maintenance of Buildings (\$7,000), Repair and Maintenance of Property and Works (\$10,000),

#### IV. Program and Activity Allocations

and Utilities (\$38,000), which are offset by decreases in Rental of Other Equipment (\$5,000), Training — No Travel (\$700), and Memberships, Professional Certifications, and Licenses (\$385).

- Fixed Capital Outlay will decrease by 27 percent, or \$1,783,469, due to projected decreases in S-157 Rehabilitation (\$4,115,469), Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$300,000), Sawgrass Lake Pump Station – South Rehabilitation (\$200,000), L-77W Levee Regrading (\$200,000), Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), Lake Apopka Loop Trail Upgrades (\$100,000), Infrastructure Rehabilitation and Improvements (\$100,000), Airboat Crossing Rehabilitation (\$80,000), Remove Dilapidated Structures on District Properties (\$80,000), Lake Apopka Refurbish Unit 1 Pump Station (\$65,000), and Lake Apopka Clay Island Weir Removal (\$50,000), which are offset by increases in Modify Limit Switches on Major Water Control Structures (\$50,000), Pump Management / Remote Gate Operations (\$60,000), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Lake Apopka Refurbish Duda Pump Station (\$80,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), C-231 Repair Seepage Areas (\$500,000), Levee Repairs (\$505,000), and Burrell Lock Rehabilitation (\$2,262,000).

#### Major Budget Items

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

- Salaries and Benefits (\$2,518,075)
- Contracted Services
  - Vegetation Management and Planting Services (\$550,000)
  - Locktending 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)
  - Repair and Maintenance of Buildings (\$10,000)
  - Uniforms (\$7,000)
  - Travel — District Business (\$6,500)
  - Safety Supplies (\$5,500)
  - Seeds, Sod, Shrubs, and Fertilizer (\$5,000)
  - Motor Fuels and Lubricants (\$4,000)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$3,000)

#### **IV. Program and Activity Allocations**

- Office Support Supplies (\$1,500)
- Repair and Maintenance of Equipment (\$500)
- Memberships, Professional Certifications, and Licenses (\$200)
- Training — No Travel (\$50)
- Fixed Capital Outlay
  - Burrell Lock Rehabilitation (\$2,262,000)
  - Levee Repairs (\$1,005,000)
  - C-231 Repair Seepage Areas (\$500,000)
  - S-157 Rehabilitation (\$390,531)
  - Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000)
  - Bridge Replacements (\$100,000)
  - Walkways / Platforms in Support of Data Collection (\$100,000)
  - Lake Apopka Refurbish Duda Pump Station (\$80,000)
  - 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)
  - Modify Limit Switches on Major Water Control Structures (\$50,000)

### IV. Program and Activity Allocations

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

#### District Description

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

#### Expenditures and Budget

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 543,921	\$ 547,275	\$ 558,335	\$ 612,124	\$ 620,154	\$ 8,030	1.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	607,295	654,032	634,113	745,000	750,000	5,000	0.7%
Operating Expenses	1,625,396	1,499,025	1,163,244	1,332,050	1,338,300	6,250	0.5%
Operating Capital Outlay	48,120	-	182,325	68,000	-	(68,000)	-100.0%
Fixed Capital Outlay	376,906	203,932	177,386	135,000	575,000	440,000	325.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,201,638</b>	<b>\$ 2,904,264</b>	<b>\$ 2,715,403</b>	<b>\$ 2,892,174</b>	<b>\$ 3,283,454</b>	<b>\$ 391,280</b>	<b>13.5%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,283,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 620,154	\$ -	\$ 620,154
Other Personal Services	-	-	-
Contracted Services	750,000	-	750,000
Operating Expenses	1,338,300	-	1,338,300
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	575,000	575,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,708,454</b>	<b>\$ 575,000</b>	<b>\$ 3,283,454</b>

#### 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

#### **IV. Program and Activity Allocations**

practices, contract negotiations, and more efficient staff assignments. The completed 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 decreased expenditures under Fixed Capital Outlay due to a completed capital improvement roof replacement project made on a District-owned facility at the Sunnyhill Blue House.

When comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget variances are shown for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$612,124 compared to the actual unaudited 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 Rental of Buildings and Property (\$56,120) and Insurance and Bonds (\$72,950). Operating Capital Outlay experienced a 62.7 percent, or \$114,325 decrease due to reductions in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$65,573) and Office Furniture / Equipment Over \$5,000 (\$48,752). The decrease under Fixed Capital Outlay reflects the completion of several projects including Orange Creek Security Residence Mobile Home Acquisition, Security Camera System Upgrades, Seal Coating and Striping of Parking Lots, and Apopka Field Station Water Treatment System, which are offset by new projects including Media Blasting and Painting, District Headquarter Lab Fire Alarm Upgrade, and District Headquarter Electric Vault Roof Replacement.

#### **Budget Variances**

The activity budget for Facilities in the FY 2023–24 Preliminary Budget has a 13.5 percent, or \$391,280, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.3 percent, or \$8,030, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.05 FTEs.
- Contracted Services will increase by 0.7 percent, or \$5,000, due to a projected need in Electrical Services (\$5,000).
- Operating Expenses will increase by 0.5 percent, or \$6,250, due to projected increases in Permits and Other Fees (\$500), Office Support Supplies (\$750),



#### **IV. Program and Activity Allocations**

Office Furniture / Equipment Under \$5,000 (\$6,000), and Insurance and Bonds (\$24,000), which are offset by a decrease in Repair and Maintenance of Buildings (\$25,000).

- Operating Capital Outlay will decrease by 100 percent, or \$68,000, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,000).
- Fixed Capital Outlay will increase by 325.9 percent, or \$440,000, due to projected increases in Palm Bay Service Center Variable Air Valves Replacement (\$30,000), District Headquarters Building 6 and Field Station HVAC Replacements (\$45,000), District Headquarters Executive Building Roof Replacement (\$75,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), and District Headquarters Chiller 3 Replacement (\$300,000), which are offset by decreases in District Headquarter Electric Vault Roof Replacement (\$50,000), District Headquarter Lab Fire Alarm Upgrade (\$45,000), and Media Blasting and Painting (\$40,000).

#### **Major Budget Items**

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

- Salaries and Benefits (\$620,154)
- 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 (\$500,000)
  - Insurance and Bonds (\$324,000)
  - Repair and Maintenance of Buildings (\$183,000)
  - Rental of Buildings and Property (\$162,000)
  - 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)

#### **IV. Program and Activity Allocations**

- Fixed Capital Outlay
  - District Headquarters Chiller 3 Replacement (\$300,000)
  - Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000)
  - District Headquarters Executive Building Roof Replacement (\$75,000)
  - District Headquarters Building 6 and Field Station HVAC Replacements (\$45,000)
  - Palm Bay Service Center Variable Air Valves Replacement (\$30,000)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 542,741	\$ 584,694	\$ 585,121	\$ 719,193	\$ 666,704	\$ (52,489)	-7.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,033,474	1,370,066	991,143	1,308,120	1,308,120	-	-
Operating Expenses	1,246,400	1,023,401	828,530	1,392,028	1,392,819	791	0.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,822,615</b>	<b>\$ 2,978,161</b>	<b>\$ 2,404,794</b>	<b>\$ 3,419,341</b>	<b>\$ 3,367,643</b>	<b>\$ (51,698)</b>	<b>-1.5%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,219,223	\$ 577,000	\$ -	\$ -	\$ 1,571,420	\$ -	\$ 3,367,643

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 666,704	\$ -	\$ 666,704
Other Personal Services	-	-	-
Contracted Services	536,700	771,420	1,308,120
Operating Expenses	592,819	800,000	1,392,819
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,796,223</b>	<b>\$ 1,571,420</b>	<b>\$ 3,367,643</b>

## 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 8.72 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$719,193 compared to the actual unaudited 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 increase. The 32 percent, or \$316,977 increase under Contracted Services was due to an increase in Vegetation Management and Planting Services (\$611,243), which was offset by a decrease in Mechanical Vegetation Management (\$294,266). During the same time frame, the \$563,498 increase under Operating Expenses was mainly due to increases in Chemical Supplies (including Invasive Plant Management) (\$576,696), which was offset by a decrease in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$16,453).

### Budget Variances

The activity budget for Invasive Plant Control in the FY 2023–24 Preliminary Budget has a 1.5 percent, or \$51,698, decrease compared to the FY 2022–23 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will decrease by 7.3 percent, or \$52,489, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.18 FTEs.
- Operating Expenses will increase by 0.1 percent, or \$791, due to projected increases in Memberships, Professional Certifications, and Licenses (\$160) and In-State Training and Related Travel (\$831), which are offset by a decrease in Training — No Travel (\$200).

### Major Budget Items

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

- Salaries and Benefits (\$666,704)
- Contracted Services
  - Vegetation Management and Planting Services (\$1,308,120)

#### **IV. Program and Activity Allocations**

- Operating Expenses
  - Chemical Supplies (\$1,177,000)
  - Chemical Supplies — Invasive Plant Management (\$200,000)
  - In-State Training and Related Travel (\$10,389)
  - Travel — District Business (\$2,000)
  - 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 298,379	\$ 288,274	\$ 621,539	\$ 416,130	\$ 331,551	\$ (84,579)	-20.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,433	55,980	72,263	38,993	61,927	22,934	58.8%
Operating Expenses	205,755	214,737	158,265	184,512	180,414	(4,098)	-2.2%
Operating Capital Outlay	18,690	2,003	44	14,562	22,782	8,220	56.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 539,257</b>	<b>\$ 560,994</b>	<b>\$ 852,111</b>	<b>\$ 654,197</b>	<b>\$ 596,674</b>	<b>\$ (57,523)</b>	<b>-8.8%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 596,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 331,551	\$ -	\$ 331,551
Other Personal Services	-	-	-
Contracted Services	61,927	-	61,927
Operating Expenses	180,414	-	180,414
Operating Capital Outlay	22,782	-	22,782
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 596,674</b>	<b>\$ -</b>	<b>\$ 596,674</b>

#### 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.

#### **IV. Program and Activity Allocations**

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.

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 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted 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 Adopted Budget were \$416,130 compared to the actual unaudited expenditures in FY 2021–22 of \$621,539 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 Preliminary Budget has an 8.8 percent, or \$57,523, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 20.3 percent, or \$84,579, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.47 FTEs.
- Contracted Services will increase by 58.8 percent, or \$22,934, due to projected increases in Court Reporter and Transcription Services (\$1), Legal Services / Attorney's Fees (\$2), and Consultant Services (\$24,951), which are offset by decreases in Environmental Management (\$2,000) and Computer Technology Services (\$20).
- Operating Expenses will decrease by 2.2 percent, or \$4,098, due to projected decreases in Computer Hardware Under \$5,000 (\$4,409), Telephone and Communications (\$1,616), Cellular Telephones and Accessories (\$1,120), Office Support Supplies (\$250), Repair and Maintenance of Equipment (\$219), Educational Reimbursements (\$176), Memberships, Professional Certifications, and Licenses (\$5), and Meeting Resources (\$1), which are offset by increases in Recording and Court Costs (\$2), Training — No Travel (\$3), Books and Technical Materials (\$36), In-State Training and Related Travel (\$175), and Insurance and Bonds (\$3,482).
- Operating Capital Outlay will increase by 56.4 percent, or \$8,220, due to a projected increase in Office Furniture / Equipment Over \$5,000 (16,629), which is offset by a decrease in Computer Hardware Over \$5,000 (\$8,409).

#### IV. Program and Activity Allocations

##### Major Budget Items

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

- Salaries and Benefits (\$331,551)
- Contracted Services
  - Consultant Services (\$33,796)
  - Environmental Management (\$23,000)
  - Legal Services / Attorney's Fees (\$2,848)
  - Court Reporter and Transcription Services (\$1,618)
  - Computer Technology Services (\$665)
- Operating Expenses
  - Insurance and Bonds (\$64,655)
  - Telephone and Communications (\$53,464)
  - Cellular Telephones and Accessories (\$37,092)
  - Repair and Maintenance of Equipment (\$7,234)
  - Educational Reimbursements (\$5,820)
  - Computer Hardware Under \$5,000 (\$4,157)
  - Recording and Court Costs (\$1,813)
  - Meeting Resources (\$1,538)
  - Travel — District Business (\$1,009)
  - Books and Technical Materials (\$939)
  - Office Support Supplies (\$591)
  - In-State Training and Related Travel (\$536)
  - Legal Advertising and Public Notices (\$388)
  - Memberships, Professional Certifications, and Licenses (\$317)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$250)
  - Permits and Other Fees (\$200)
  - Rewards, Recognition, Prizes, and Awards (\$200)
  - Training — No Travel (\$134)
  - Office Furniture / Equipment Under \$5,000 (\$49)
  - Printing and Reproduction Services (\$26)
  - Subscriptions (\$2)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$16,629)
  - Computer Hardware Over \$5,000 (\$6,153)



**IV. Program and Activity Allocations**

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

**District Description**

This activity includes providing staff with well-maintained vehicles and equipment to complete their job responsibilities in a safe and efficient manner. This includes automobiles and light, medium, and heavy trucks, construction equipment, marine equipment (e.g., boats, airboats, boat engines, etc.), trailers, tractors, mowers, and all-terrain vehicles. As of November 2022, the District maintains a districtwide fleet of approximately 205 vehicles and 335 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 960,575	\$ 999,195	\$ 969,487	\$ 1,116,337	\$ 1,108,306	\$ (8,031)	-0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	1,240,425	1,277,776	1,625,669	1,577,796	1,602,786	24,990	1.6%
Operating Capital Outlay	907,170	708,372	1,550,323	1,000,000	1,254,300	254,300	25.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,108,170</b>	<b>\$ 2,985,343</b>	<b>\$ 4,145,479</b>	<b>\$ 3,694,133</b>	<b>\$ 3,965,392</b>	<b>\$ 271,259</b>	<b>7.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,965,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,965,392

**OPERATING AND NON-OPERATING**

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,108,306	\$ -	\$ 1,108,306
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	1,602,786	-	1,602,786
Operating Capital Outlay	1,254,300	-	1,254,300
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,965,392</b>	<b>\$ -</b>	<b>\$ 3,965,392</b>

**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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, Salaries and Benefits in the FY 2022–23 Adopted Budget were \$1,116,337 compared to the actual unaudited expenditures in FY 2021–22 of \$969,487 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

The decrease under Operating Capital Outlay between FY 2021–22 and FY 2022–23 was due to the limited ability to receive motor vehicles and other heavy equipment because of supply chain issues in FY 2020–21. The budgets for these items were carried over and reflected in the FY 2021–22 budget/expenditures.

#### **Budget Variances**

The activity budget for Fleet Services in the FY 2023–24 Preliminary Budget has a 7.3 percent, or \$271,259, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 0.7 percent, or \$8,031, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.05 FTEs.
- Operating Expenses will increase by 1.6 percent, or \$24,990, due to projected increases in Office Support Supplies (\$1,500), Safety Supplies (\$1,500), Permits and Other Fees (\$2,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000), Insurance and Bonds (\$5,040), and Tires and Tubes (\$10,000), which are offset by a decrease in Memberships, Professional Certifications, and Licenses (\$50).
- Operating Capital Outlay will increase by 25.4 percent, or \$254,300, due to a projected increase in Motor Vehicles (\$254,300).

#### **Major Budget Items**

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

- Salaries and Benefits (\$1,108,306)
- Operating Expenses
  - Motor Fuels and Lubricants (\$650,000)
  - 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 (\$68,040)
  - 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 (\$854,300)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$400,000)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**  
**ACTIVITY BY EXPENDITURE CATEGORY**  
Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
 PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 502,483	\$ 526,842	\$ 504,572	\$ 576,649	\$ 564,327	\$ (12,322)	-2.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	199,581	225,303	220,158	244,705	293,125	48,420	19.8%
Operating Expenses	51,744	155,194	77,045	80,191	83,111	2,920	3.6%
Operating Capital Outlay	47,540	30,643	9,188	29,467	38,081	8,614	29.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 801,348</b>	<b>\$ 937,982</b>	<b>\$ 810,963</b>	<b>\$ 931,012</b>	<b>\$ 978,644</b>	<b>\$ 47,632</b>	<b>5.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 971,561	\$ -	\$ -	\$ 6,651	\$ -	\$ 432	\$ 978,644

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 564,327	\$ -	\$ 564,327
Other Personal Services	-	-	-
Contracted Services	244,468	48,657	293,125
Operating Expenses	83,111	-	83,111
Operating Capital Outlay	38,081	-	38,081
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 929,987</b>	<b>\$ 48,657</b>	<b>\$ 978,644</b>

**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 Preliminary Budget has a 5.1 percent, or \$47,632, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 2.1 percent, or \$12,322, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.11 FTEs.
- Contracted Services will increase by 19.8 percent, or \$48,420, due to projected increases in Software Maintenance Services (\$389), Computer Technology Services (\$6,457), and Oracle Enterprise Content Management System Developer Upgrade (\$41,574).
- Operating Expenses will increase by 3.6 percent, or \$2,920, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$40), Office Furniture / Equipment Under \$5,000 (\$83), Uniforms (\$84), Out of State Travel / Training (\$1,420), and Computer Hardware Under \$5,000 (\$10,655), which are offset by decreases in Repair and Maintenance of Equipment (\$4,775), Computer Software (\$2,662), Travel — District Business (\$907), In-State Training and Related Travel (\$752), Training — No Travel (\$250), Office Support Supplies (\$15), and Memberships, Professional Certifications, and Licenses (\$1).
- Operating Capital Outlay will increase by 29.2 percent, or \$8,614, due to a projected increase in Computer Hardware Over \$5,000 (\$8,614).

### Major Budget Items

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

- Salaries and Benefits (\$564,327)
- Contracted Services
  - Computer Technology Services (\$164,721)
  - Software Maintenance Services (\$86,830)
  - Oracle Enterprise Content Management System Developer Upgrade (\$41,574)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$51,670)
  - Repair and Maintenance of Equipment (\$19,107)
  - Training — No Travel (\$4,677)
  - Computer Software (\$2,495)
  - Travel — District Business (\$1,663)
  - Out of State Travel / Training (\$1,420)
  - In-State Training and Related Travel (\$1,305)
  - Office Support Supplies (\$499)
  - Uniforms (\$84)
  - Rewards, Recognition, Prizes, and Awards (\$83)
  - Office Furniture / Equipment Under \$5,000 (\$83)
  - Memberships, Professional Certifications, and Licenses (\$25)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$38,081)

## **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 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 11,745,157	\$ 11,716,312	\$ 11,470,209	\$ 15,230,777	\$ 15,356,095	\$ 125,318	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	349,713	569,183	648,587	519,030	657,923	138,893	26.8%
Operating Expenses	395,767	522,454	422,517	521,823	547,273	25,450	4.9%
Operating Capital Outlay	88,245	43,169	12,220	62,097	92,032	29,935	48.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,578,882</b>	<b>\$ 12,851,118</b>	<b>\$ 12,553,533</b>	<b>\$ 16,333,727</b>	<b>\$ 16,653,323</b>	<b>\$ 319,596</b>	<b>2.0%</b>

**SOURCE OF FUNDS**

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,280,562	\$ -	\$ -	\$ -	\$ 75,533	\$ -	\$ 15,356,095
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	647,211	-	-	10,058	-	654	657,923
Operating Expenses	547,273	-	-	-	-	-	547,273
Operating Capital Outlay	92,032	-	-	-	-	-	92,032
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 16,567,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,058</b>	<b>\$ 75,533</b>	<b>\$ 654</b>	<b>\$ 16,653,323</b>

**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	151.87	\$ 10,762,295	\$ 15,356,095	\$ -	\$ 15,356,095
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	584,348	73,575	657,923
Operating Expenses	-	-	547,273	-	547,273
Operating Capital Outlay	-	-	92,032	-	92,032
Fixed Capital Outlay	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-
Debt	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-
<b>TOTAL</b>			<b>\$ 16,579,748</b>	<b>\$ 73,575</b>	<b>\$ 16,653,323</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 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	150.80	151.87	1.07	0.7%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.38	0.38	0.38	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>137.89</b>	<b>137.32</b>	<b>137.41</b>	<b>151.18</b>	<b>152.25</b>	<b>1.07</b>	<b>0.7%</b>

**IV. Program and Activity Allocations**

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

4.0 Regulation

Fiscal Year 2023–24

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

FY 2022–23 Adopted Budget		151.18	\$16,333,727		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Salaries and Benefits			-	
	Other Personal Services			-	
	Contracted Services			-	
	Operating Expenses			12,607	
1	Repair and Maintenance of Equipment	4,362			Allocated across programs based upon need; overall budget increased by \$17,275
2	Computer Software	3,501			Allocated across programs based upon need; overall budget decreased by \$15,100
3	Legal Advertising and Public Notices	1,912			Allocated across programs based on need; overall budget increased by \$10,000
4	In-State Training and Related Travel	1,782			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Travel — District Business	1,050			Allocated across programs based upon need; overall budget increased by \$1,000
	Operating Capital Outlay			-	
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			-	
	Debt			-	
	Reserves			-	
<b>TOTAL REDUCTIONS</b>		<b>-</b>		<b>12,607</b>	



**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			1.07	125,318	
1	Salaries and Fringe Benefits	125,318	1.07		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				138,893	
1	Court Reporter and Transcription Services	367			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	645			Allocated across programs based upon need; total budget remains the same
3	Software Maintenance Services	9,385			Allocated across programs based upon need; overall budget increased by \$18,494
4	Computer Technology Services	25,909			Allocated across programs based upon need; overall budget increased by \$72,470
5	Consultant Services	39,724			Allocated across programs based on need; overall budget increased by \$208,000
6	Oracle Enterprise Content Management System Developer Upgrade	62,863			Non-recurring upgrade to internal invoice routing system
Operating Expenses				38,057	
1	Subscriptions	1			Cross-charging variance
2	Printing and Reproduction Services	7			Cross-charging variance.
3	Meeting Resources	8			Cross-charging variance. Overall budget increased by \$600
4	Office Support Supplies	51			Adjustment made based on historical spend and projected needs
5	Rewards, Recognition, Prizes, and Awards	65			Adjustment made based on historical spend and projected needs
6	Uniforms	126			Adjustment made based on historical spend and projected needs
7	Office Furniture / Equipment Under \$5,000	138			Allocated across programs based upon need; overall budget increased by \$11,500
8	Educational Reimbursements	344			Allocated across programs based upon need; total budget remains the same
9	Training — No Travel	430			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Books and Technical Materials	474			Allocated across programs based upon need; overall budget increased by \$535
11	Memberships, Professional Certifications, and Licenses	1,247			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Out of State Travel / Training	2,147			Learning and Development Plan updated annually for anticipated fiscal year needs
13	Cellular Telephones and Accessories	2,192			Allocated across programs based upon need; total budget remains the same
14	Telephone and Communications	3,161			Allocated across programs based upon need; total budget remains the same
15	Recording and Court Costs	5,411			Allocated across program based upon need; overall budget increased by \$5,000.
16	Insurance and Bonds	7,765			Allocated across programs based upon need; overall budget increased by \$57,840
17	Computer Hardware Under \$5,000	14,490			Allocated across programs; overall budget increased by \$46,312
Operating Capital Outlay				29,935	
1	Computer Hardware Over \$5,000	4,789			Allocated across programs; overall budget increased by \$9,000
2	Office Furniture / Equipment Over \$5,000	25,146			Allocated across programs; overall budget increased by \$100,000
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>1.07</b>	<b>332,203</b>	
<b>4.0 Regulation</b>					
<b>Total Workforce and Preliminary Budget for FY 2023–24</b>			<b>152.25</b>	<b>\$16,653,323</b>	

**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 98 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

#### **IV. Program and Activity Allocations**

to application submittal (approximately 78 percent of CUP and approximately 20 percent of ERP applications submitted have attended pre-application meetings)

- 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

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 \$298,874 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget.

The 86.2 percent, or \$76,025, 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$15,230,777 compared to the actual unaudited 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 (\$43,284) and Consultant Services (\$21,020), 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 Preliminary Budget has a 2 percent, or \$319,596, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$125,318, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.07 FTEs primarily from program 1.
- Contracted Services will increase by 26.8 percent, or \$138,893, due to projected increases in Court Reporter and Transcription Services (\$367), Legal Services / Attorney's Fees (\$645), Software Maintenance Services (\$9,385), Computer Technology Services (\$25,909), Consultant Services (\$39,724), and Oracle Enterprise Content Management System Developer Upgrade (\$62,863).
- Operating Expenses will increase by 4.9 percent, or \$25,450, due to projected increases in Subscriptions (\$1), Printing and Reproduction Services (\$7), Meeting Resources (\$8), Office Support Supplies (\$51), Rewards, Recognition, Prizes, and Awards (\$65), Uniforms (\$126), Office Furniture / Equipment Under \$5,000 (\$138), Educational Reimbursements (\$344), Training — No Travel (\$430), Books and Technical Materials (\$474), Memberships, Professional Certifications, and Licenses (\$1,247), Out of State Travel / Training (\$2,147), Cellular Telephones and Accessories (\$2,192), Telephone and Communications (\$3,161), Recording and Court Costs (\$5,411), Insurance and Bonds (\$7,765), and Computer Hardware Under \$5,000 (\$14,490), which are offset by decreases in Repair and Maintenance of Equipment (\$4,362), Computer Software (\$3,501), Legal Advertising and Public Notices (\$1,912), In-State Training and Related Travel (\$1,782), and Travel — District Business (\$1,050).
- Operating Capital Outlay will increase by 48.2 percent, or \$29,935, due to projected increases in Computer Hardware Over \$5,000 (\$4,789) and Office Furniture / Equipment Over \$5,000 (\$25,146).

### Major Budget Items

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

- Salaries and Benefits – \$15,356,095 for 151.87 FTEs
  - 4.1 Consumptive Use Permitting (21.04 FTEs)
  - 4.2 Water Well Construction Permitting and Contractor Licensing (2.65 FTEs)
  - 4.3 Environmental Resource and Surface Water Permitting (93.21 FTEs)
  - 4.4 Other Regulatory and Enforcement Activities (27.43 FTEs)
  - 4.5 Technology and Information (7.54 FTEs)
- Contracted Services
  - Computer Technology Services (\$250,079)
  - Software Maintenance Services (\$131,296)
  - Consultant Services (\$106,486)
  - Oracle Enterprise Content Management System Developer Upgrade (\$62,863)
  - Data Collection and Analysis Services (\$48,500)
  - Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)

#### **IV. Program and Activity Allocations**

- Legal Services / Attorney's Fees (\$22,126)
- Court Reporter and Transcription Services (\$12,573)
- Operating Expenses
  - Insurance and Bonds (\$97,765)
  - Computer Hardware Under \$5,000 (\$84,415)
  - Telephone and Communications (\$80,842)
  - Cellular Telephones and Accessories (\$56,086)
  - Repair and Maintenance of Equipment (\$43,180)
  - Recording and Court Costs (\$43,080)
  - Postage and / or Courier Service (\$17,000)
  - In-State Training and Related Travel (\$15,501)
  - Travel — District Business (\$14,630)
  - Legal Advertising and Public Notices (\$13,517)
  - Safety Supplies (\$11,275)
  - Training — No Travel (\$11,021)
  - Books and Technical Materials (\$10,291)
  - Memberships, Professional Certifications, and Licenses (\$9,204)
  - Educational Reimbursements (\$8,801)
  - Office Support Supplies (\$6,458)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
  - Uniforms (\$5,166)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
  - Computer Software (\$3,772)
  - Out of State Travel / Training (\$2,147)
  - Office Furniture / Equipment Under \$5,000 (\$803)
  - Rewards, Recognition, Prizes, and Awards (\$626)
  - Meeting Resources (\$302)
  - Printing and Reproduction Services (\$202)
  - Subscriptions (\$18)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$66,886)
  - Office Furniture / Equipment Over \$5,000 (\$25,146)

### 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 1,908,473	\$ 1,804,981	\$ 1,875,682	\$ 2,304,943	\$ 2,226,227	\$ (78,716)	-3.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	76,360	120,719	140,474	94,282	99,120	4,838	5.1%
Operating Expenses	17,499	21,184	22,273	28,661	30,797	2,136	7.5%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,002,332</b>	<b>\$ 1,946,884</b>	<b>\$ 2,038,429</b>	<b>\$ 2,427,886</b>	<b>\$ 2,356,144</b>	<b>\$ (71,742)</b>	<b>-3.0%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,303,768	\$ -	\$ -	\$ -	\$ 52,376	\$ -	\$ 2,356,144

#### OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,226,227	\$ -	\$ 2,226,227
Other Personal Services	-	-	-
Contracted Services	99,120	-	99,120
Operating Expenses	30,797	-	30,797
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,356,144</b>	<b>\$ -</b>	<b>\$ 2,356,144</b>

#### 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 increased annually. In FY 2021–22, the District received 324 CUP applications, which is an increase of over 90 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

#### **IV. Program and Activity Allocations**

was 12 days and 11 days in FY 2018–19 and FY 2019–20, respectively. Due to a 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.

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 \$64,114 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget.

Salaries and Benefits in the FY 2022–23 Adopted Budget were \$2,304,943 compared to the actual unaudited 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 Preliminary Budget has a 3 percent, or \$71,742, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 3.4 percent, or \$78,716, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1.16 FTEs.
- Contracted Services will increase by 5.1 percent, or \$4,838, due to a projected increase in Court Reporter and Transcription Services (\$587), Legal Services / Attorney's Fees (\$1,035), and Consultant Services (\$3,216).

#### **IV. Program and Activity Allocations**

- Operating Expenses will increase by 7.5 percent, or \$2,136, due to projected increases in Subscriptions (\$1), Printing and Reproduction Services (\$10), Meeting Resources (\$14), Office Furniture / Equipment Under \$5,000 (\$18), Office Support Supplies (\$33), Travel — District Business (\$95), Legal Advertising and Public Notices (\$141), Books and Technical Materials (\$398), Recording and Court Costs (\$659), and In-State Training and Related Travel (\$1,271), which are offset by decreases in Memberships, Professional Certifications, and Licenses (\$397) and Training — No Travel (\$107).

#### **Major Budget Items**

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

- Salaries and Benefits (\$2,226,227)
- Contracted Services
  - Data Collection and Analysis Services (\$48,500)
  - Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
  - Consultant Services (\$17,693)
  - Legal Services / Attorney's Fees (\$5,693)
  - Court Reporter and Transcription Services (\$3,234)
- Operating Expenses
  - Legal Advertising and Public Notices (\$10,276)
  - In-State Training and Related Travel (\$5,131)
  - Recording and Court Costs (\$3,623)
  - 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 (\$2,342)
  - Books and Technical Materials (\$1,876)
  - Travel — District Business (\$518)
  - Training — No Travel (\$268)
  - Office Support Supplies (\$181)
  - Office Furniture / Equipment Under \$5,000 (\$97)
  - Meeting Resources (\$78)
  - Printing and Reproduction Services (\$52)
  - Subscriptions (\$5)

**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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 218,168	\$ 221,915	\$ 240,143	\$ 292,490	\$ 291,789	\$ (701)	-0.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	242	2,693	3,884	1,208	2,420	1,212	100.3%
Operating Expenses	321	284	280	396	835	439	110.9%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 218,731</b>	<b>\$ 224,892</b>	<b>\$ 244,307</b>	<b>\$ 294,094</b>	<b>\$ 295,044</b>	<b>\$ 950</b>	<b>0.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 295,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,044

**OPERATING AND NON-OPERATING**

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 291,789	\$ -	\$ 291,789
Other Personal Services	-	-	-
Contracted Services	2,420	-	2,420
Operating Expenses	835	-	835
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 295,044</b>	<b>\$ -</b>	<b>\$ 295,044</b>

**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 2021–22 under Contracted Services were due to legal settlement payments 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.



#### **IV. Program and Activity Allocations**

2021-CA-00580. This settlement also explains the decrease between the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget.

Salaries and Benefits in the FY 2022–23 Adopted Budget were \$292,490 compared to the actual unaudited expenditures in FY 2021–22 of \$240,143 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 Preliminary Budget has a 0.3 percent, or \$950, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 0.2 percent, or \$701, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.35 FTEs.
- Contracted Services will increase by 100.3 percent, or \$1,212, due to projected increases in Court Reporter and Transcription Services (\$148), Legal Services / Attorney's Fees (\$259), and Consultant Services (\$805).
- Operating Expenses will increase by 110.9 percent, or \$439, due to projected increases in 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 (\$65), Books and Technical Materials (\$88), 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 (\$291,789)
- Contracted Services
  - Consultant Services (\$1,608)
  - Legal Services / Attorney's Fees (\$517)
  - Court Reporter and Transcription Services (\$295)
- Operating Expenses
  - Recording and Court Costs (\$329)
  - Books and Technical Materials (\$170)
  - In-State Training and Related Travel (\$98)
  - 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)

### 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 6,731,812	\$ 6,962,223	\$ 6,924,025	\$ 9,901,826	\$ 9,737,518	\$ (164,308)	-1.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	5,501	146,969	211,911	77,459	74,427	(3,032)	-3.9%
Operating Expenses	78,199	63,732	60,702	103,549	105,752	2,203	2.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,815,512</b>	<b>\$ 7,172,924</b>	<b>\$ 7,196,638</b>	<b>\$ 10,082,834</b>	<b>\$ 9,917,697</b>	<b>\$ (165,137)</b>	<b>-1.6%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,894,540	\$ -	\$ -	\$ -	\$ 23,157	\$ -	\$9,917,697

#### OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,737,518	\$ -	\$ 9,737,518
Other Personal Services	-	-	-
Contracted Services	74,427	-	74,427
Operating Expenses	105,752	-	105,752
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 9,917,697</b>	<b>\$ -</b>	<b>\$ 9,917,697</b>

#### Trends and Changes

Since 2013, the ERP application workload has increased annually. In FY 2021–22, the District received 3,800 ERP applications, which was an increase of approximately 14 percent over the previous year and an increase of approximately 62 percent over the number of applications received during the 2013 calendar 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

#### **IV. Program and Activity Allocations**

protection. These process improvements include encouraging electronic submittals, early coordination with consultants, triaging applications, creating a Request for Additional Information library, updating review and compliance templates, updating the compliance/enforcement manual, automating mitigation bank credit transactions, and e-Reg and ePermit enhancements. In December 2020, the District began coordinating 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 1,238 projects 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, 4 FTEs from activity 2.3, and 0.96 FTEs as a result of cross-charges from activity 2.6. In FY 2023–24, the activity’s FTE count will be 93.21, which is 2.39 reduction compared to FY 2022–23.

The unusually high expenditures in FY 2021–22 under Contracted Services were due to legal settlement payments 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget.

Salaries and Benefits in the FY 2022–23 Adopted Budget were \$9,901,826 compared to the actual unaudited expenditures in FY 2021–22 of \$6,924,025 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 Preliminary Budget has a 1.6 percent, or \$165,137, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 1.7 percent, or \$164,308, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 2.39 FTEs.
- Contracted Services will decrease by 3.9 percent, or \$3,032, due to projected decreases in Consultant Services (\$2,015), Legal Services / Attorney's Fees (\$649), and Court Reporter and Transcription Services (\$368).
- Operating Expenses will increase by 2.1 percent, or \$2,203, due to projected increases in Training — No Travel (\$402), Memberships, Professional Certifications, and Licenses (\$1,613), and Recording and Court Costs (\$4,587),

#### **IV. Program and Activity Allocations**

which are offset by decreases in In-State Training and Related Travel (\$2,192), Legal Advertising and Public Notices (\$2,089), Travel — District Business (\$60), Office Support Supplies (\$20), Books and Technical Materials (\$12), Office Furniture / Equipment Under \$5,000 (\$11), Meeting Resources (\$9), and Printing and Reproduction Services (\$6).

#### **Major Budget Items**

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

- Salaries and Benefits (\$9,737,518)
- Contracted Services
  - Consultant Services (\$49,467)
  - Legal Services / Attorney’s Fees (\$15,916)
  - Court Reporter and Transcription Services (\$9,044)
- Operating Expenses
  - Recording and Court Costs (\$39,128)
  - Safety Supplies (\$11,275)
  - Travel — District Business (\$10,050)
  - In-State Training and Related Travel (\$8,298)
  - Memberships, Professional Certifications, and Licenses (\$6,766)
  - Books and Technical Materials (\$5,245)
  - Uniforms (\$5,040)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
  - Training — No Travel (\$3,656)
  - Office Support Supplies (\$3,507)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$3,240)
  - Legal Advertising and Public Notices (\$3,170)
  - Office Furniture / Equipment Under \$5,000 (\$571)
  - Rewards, Recognition, Prizes, and Awards (\$500)
  - Meeting Resources (\$217)
  - Printing and Reproduction Services (\$145)
  - Subscriptions (\$13)

**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

PRELIMINARY 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-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted–Preliminary)	Difference in % (Adopted–Preliminary)
Salaries and Benefits	\$ 2,217,181	\$ 2,030,627	\$ 1,762,432	\$ 1,883,135	\$ 2,247,246	\$ 364,111	19.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,684	917	921	966	38,723	37,757	3908.6%
Operating Expenses	230,803	232,060	237,294	276,123	284,218	8,095	2.9%
Operating Capital Outlay	24,902	2,648	58	20,538	34,449	13,911	67.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,474,570</b>	<b>\$ 2,266,252</b>	<b>\$ 2,000,705</b>	<b>\$ 2,180,762</b>	<b>\$ 2,604,636</b>	<b>\$ 423,874</b>	<b>19.4%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,604,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,604,636

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,247,246	\$ -	\$ 2,247,246
Other Personal Services	-	-	-
Contracted Services	38,723	-	38,723
Operating Expenses	284,218	-	284,218
Operating Capital Outlay	34,449	-	34,449
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,604,636</b>	<b>\$ -</b>	<b>\$ 2,604,636</b>

**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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$1,883,135 compared to the actual unaudited 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 Preliminary Budget has a 19.4 percent, or \$423,874, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 19.3 percent, or \$364,111, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 4.93 FTEs.
- Contracted Services will increase by 3908.6 percent, or \$37,757, due to projected increases in Computer Technology Services (\$39) and Consultant Services (\$37,718).
- Operating Expenses will increase by 2.9 percent, or \$8,095, due to projected increases in Educational Reimbursements (\$344), Repair and Maintenance of Equipment (\$428), Cellular Telephones and Accessories (\$2,192), Telephone and Communications (\$3,161), and Insurance and Bonds (\$7,765), which are offset by a decrease in Computer Hardware Under \$5,000 (\$5,795).
- Operating Capital Outlay will increase by 67.7 percent, or \$13,911, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$25,146), which is offset by a decrease in Computer Hardware Over \$5,000 (\$11,235).

#### **Major Budget Items**

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

- Salaries and Benefits (\$2,247,246)
- Contracted Services
  - Consultant Services (\$37,718)
  - Computer Technology Services (\$1,005)
- Operating Expenses
  - Insurance and Bonds (\$97,765)

#### **IV. Program and Activity Allocations**

- Telephone and Communications (\$80,842)
- Cellular Telephones and Accessories (\$56,086)
- Postage and / or Courier Service (\$17,000)
- Repair and Maintenance of Equipment (\$10,938)
- Educational Reimbursements (\$8,801)
- Computer Hardware Under \$5,000 (\$6,286)
- Books and Technical Materials (\$3,000)
- Office Support Supplies (\$2,000)
- Travel — District Business (\$1,500)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$25,146)
  - Computer Hardware Over \$5,000 (\$9,303)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 669,523	\$ 696,566	\$ 667,927	\$ 848,383	\$ 853,315	\$ 4,932	0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	265,926	297,885	291,397	345,115	443,233	98,118	28.4%
Operating Expenses	68,945	205,194	101,968	113,094	125,671	12,577	11.1%
Operating Capital Outlay	63,343	40,521	12,162	41,559	57,583	16,024	38.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,067,737</b>	<b>\$ 1,240,166</b>	<b>\$ 1,073,454</b>	<b>\$ 1,348,151</b>	<b>\$ 1,479,802</b>	<b>\$ 131,651</b>	<b>9.8%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,469,090	\$ -	\$ -	\$ 10,058	\$ -	\$ 654	\$ 1,479,802

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 853,315	\$ -	\$ 853,315
Other Personal Services	-	-	-
Contracted Services	369,658	73,575	443,233
Operating Expenses	125,671	-	125,671
Operating Capital Outlay	57,583	-	57,583
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,406,227</b>	<b>\$ 73,575</b>	<b>\$ 1,479,802</b>

**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 Preliminary Budget has a 9.8 percent, or \$131,651, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.6 percent, or \$4,932, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.04 FTEs.
- Contracted Services will increase by 28.4 percent, or \$98,118, due to projected increases in Software Maintenance Services (\$9,385), Computer Technology Services (\$25,870), and Oracle Enterprise Content Management System Developer Upgrade (\$62,863).
- Operating Expenses will increase by 11.1 percent, or \$12,577, due to projected increases in Memberships, Professional Certifications, and Licenses (\$2), Office Support Supplies (\$30), Rewards, Recognition, Prizes, and Awards (\$65), Training — No Travel (\$122), Office Furniture / Equipment Under \$5,000 (\$126), Uniforms (\$126), Out of State Travel / Training (\$2,147), and Computer Hardware Under \$5,000 (\$20,285), which are offset by decreases in Repair and Maintenance of Equipment (\$4,790), Computer Software (\$3,501), Travel — District Business (\$1,109), and In-State Training and Related Travel (\$926).
- Operating Capital Outlay will increase by 38.6 percent, or \$16,024, due to a projected increase in Computer Hardware Over \$5,000 (\$16,024).

### Major Budget Items

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

- Salaries and Benefits (\$853,315)
- Contracted Services
  - Computer Technology Services (\$249,074)
  - Software Maintenance Services (\$131,296)
  - Oracle Enterprise Content Management System Developer Upgrade (\$62,863)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$78,129)
  - Repair and Maintenance of Equipment (\$28,892)
  - Training — No Travel (\$7,072)
  - Computer Software (\$3,772)
  - Travel — District Business (\$2,515)
  - Out of State Travel / Training (\$2,147)
  - In-State Training and Related Travel (\$1,974)
  - Office Support Supplies (\$754)
  - Rewards, Recognition, Prizes, and Awards (\$126)
  - Uniforms (\$126)
  - Office Furniture / Equipment Under \$5,000 (\$126)
  - Memberships, Professional Certifications, and Licenses (\$38)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$57,583)

## 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 978,175	\$ 919,618	\$ 1,012,387	\$ 1,292,726	\$ 1,203,929	\$ (88,797)	-6.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	21,171	46,245	43,022	65,421	76,255	10,834	16.6%
Operating Expenses	95,405	78,745	86,310	92,805	146,849	54,044	58.2%
Operating Capital Outlay	6,902	3,408	967	4,594	6,843	2,249	49.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,101,653</b>	<b>\$ 1,048,016</b>	<b>\$ 1,142,686</b>	<b>\$ 1,455,546</b>	<b>\$ 1,433,876</b>	<b>\$ (21,670)</b>	<b>-1.5%</b>

**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	\$ 1,203,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,203,929
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	75,457	-	-	749	-	49	76,255
Operating Expenses	146,849	-	-	-	-	-	146,849
Operating Capital Outlay	6,843	-	-	-	-	-	6,843
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,433,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 749</b>	<b>\$ -</b>	<b>\$ 49</b>	<b>\$ 1,433,876</b>

**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	10.86	\$ 852,177	\$ 1,203,929	\$ -	\$ 1,203,929
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	50,783	25,472	76,255
Operating Expenses			146,849	-	146,849
Operating Capital Outlay			6,843	-	6,843
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 1,408,404</b>	<b>\$ 25,472</b>	<b>\$ 1,433,876</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 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	11.40	10.86	(0.54)	-4.7%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>10.40</b>	<b>10.31</b>	<b>10.31</b>	<b>11.40</b>	<b>10.86</b>	<b>(0.54)</b>	<b>-4.7%</b>

**IV. Program and Activity Allocations**

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

5.0 Outreach

Fiscal Year 2023–24

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

FY 2022–23 Adopted Budget		11.40	\$	1,455,546	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.54	88,797	
1	Salaries and Fringe Benefits	88,797	0.54		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				-	
Operating Expenses				2,329	
1	Educational Supplies	1,500			Adjustment made based on historical spend and projected needs
2	Repair and Maintenance of Equipment	308			Allocated across programs based upon need; overall budget increased by \$17,275
3	Computer Software	258			Allocated across programs based upon need; overall budget decreased by \$15,100
4	Office Support Supplies	194			Adjustment made based on historical spend and projected needs
5	Travel — District Business	69			Allocated across programs based upon need; overall budget increased by \$1,000
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>			<b>0.54</b>	<b>91,126</b>	

**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				10,834	
1	Court Reporter and Transcription Services	74			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	130			Allocated across programs based upon need; total budget remains the same
3	Software Maintenance Services	741			Allocated across programs based upon need; overall budget increased by \$18,494
4	Computer Technology Services	2,008			Allocated across programs based upon need; overall budget increased by \$72,470
5	Consultant Services	3,207			Allocated across programs based on need; overall budget increased by \$208,000
6	Oracle Enterprise Content Management System Developer Upgrade	4,674			Non-recurring upgrade to internal invoice routing system
Operating Expenses				56,373	
1	Printing and Reproduction Services	1			Cross-charging variance
2	Meeting Resources	2			Cross-charging variance. Overall budget increased by \$600
3	Rewards, Recognition, Prizes, and Awards	6			Adjustment made based on historical spend and projected needs
4	Uniforms	9			Adjustment made based on historical spend and projected needs
5	Office Furniture / Equipment Under \$5,000	11			Cross-charging variance
6	Legal Advertising and Public Notices	18			Allocated across programs based on need; overall budget increased by \$10,000
7	Educational Reimbursements	28			Allocated across programs based upon need; total budget remains the same
8	Books and Technical Materials	48			Allocated across programs based upon need; overall budget increased by \$535
9	Recording and Court Costs	82			Allocated across program based upon need; overall budget increased by \$5,000
10	Out of State Travel / Training	160			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Insurance and Bonds	162			Allocated across programs based upon need; overall budget increased by \$57,840
12	Cellular Telephones and Accessories	182			Allocated across programs based upon need; total budget remains the same
13	Telephone and Communications	264			Allocated across programs based upon need; total budget remains the same
14	Computer Hardware Under \$5,000	1,103			Allocated across programs; overall budget increased by \$46,312
15	Memberships, Professional Certifications, and Licenses	1,607			Learning and Development Plan updated annually for anticipated fiscal year needs
16	Training — No Travel	1,890			Learning and Development Plan updated annually for anticipated fiscal year needs
17	In-State Training and Related Travel	10,800			Learning and Development Plan updated annually for anticipated fiscal year needs
18	Promotional Activities	40,000			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				2,249	
1	Computer Hardware Over \$5,000	379			Allocated across programs; overall budget increased by \$9,000
2	Office Furniture / Equipment Over \$5,000	1,870			Allocated across programs; overall budget increased by \$100,000
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>-</b>	<b>69,456</b>	
<b>5.0 Outreach</b>					
<b>Total Workforce and Preliminary Budget for FY 2023–24</b>			<b>10.86</b>	<b>\$ 1,433,876</b>	

## **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 0.54 to 10.86 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 (\$2,486), 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget variations were indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$1,292,726 compared to the actual unaudited expenditures in FY 2021–22 of \$1,012,387 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 52.1 percent, or \$22,399, primarily due to increases in Legislative Services (\$18,000) and Blue School Grant Program (\$4,000), which are offset by a decrease in Legal Settlement (\$2,835).

### **Budget Variances**

The program budget for Outreach in the FY 2023–24 Preliminary Budget has a 1.5 percent, or \$21,670, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 6.9 percent, or \$88,797, due to a combination of changes to the FTEs administering the program based on needs

#### IV. Program and Activity Allocations

and commensurate with experience and qualifications, as well as internal redirections of 0.54 FTEs primarily to programs 1 and 4.

- Contracted Services will increase by 16.6 percent, or \$10,834, due to projected increases in Court Reporter and Transcription Services (\$74), Legal Services / Attorney's Fees (\$130), Software Maintenance Services (\$741), Computer Technology Services (\$2,008), Consultant Services (\$3,207), and Oracle Enterprise Content Management System Developer Upgrade (\$4,674).
- Operating Expenses will increase by 58.2 percent, or \$54,044, due to projected increases in Printing and Reproduction Services (\$1), Meeting Resources (\$2), Rewards, Recognition, Prizes, and Awards (\$6), Uniforms (\$9), Office Furniture / Equipment Under \$5,000 (\$11), Legal Advertising and Public Notices (\$18), Educational Reimbursements (\$28), Books and Technical Materials (\$48), Recording and Court Costs (\$82), Out of State Travel / Training (\$160), Insurance and Bonds (\$162), Cellular Telephones and Accessories (\$182), Telephone and Communications (\$264), Computer Hardware Under \$5,000 (\$1,103), Memberships, Professional Certifications, and Licenses (\$1,607), Training — No Travel (\$1,890), In-State Training and Related Travel (\$10,800), and Promotional Activities (\$40,000), which are offset by decreases in Educational Supplies (\$1,500), Repair and Maintenance of Equipment (\$308), Computer Software (\$258), Office Support Supplies (\$194), and Travel — District Business (\$69).
- Operating Capital Outlay will increase by 49 percent, or \$2,249, due to projected increases in Computer Hardware Over \$5,000 (\$379) and Office Furniture / Equipment Over \$5,000 (\$1,870).

#### Major Budget Items

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

- Salaries and Benefits – \$1,203,929 for 10.86 FTEs
  - 5.2 Public Information (10.1 FTEs)
  - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.2 FTEs)
  - 5.6 Technology and Information Services (0.56 FTEs)
- Contracted Services
  - Blue School Grant Program (\$20,000)
  - Computer Technology Services (\$18,595)
  - Legislative Services (\$18,000)
  - Software Maintenance Services (\$9,762)
  - Oracle Enterprise Content Management System Developer Upgrade (\$4,674)
  - Consultant Services (\$4,412)
  - Legal Services / Attorney's Fees (\$518)
  - Court Reporter and Transcription Services (\$294)
- Operating Expenses
  - Promotional Activities (\$64,000)
  - In-State Training and Related Travel (\$13,399)
  - Subscriptions (\$11,700)
  - Travel — District Business (\$10,234)
  - Printing and Reproduction Services (\$9,017)

#### **IV. Program and Activity Allocations**

- Insurance and Bonds (\$7,269)
- Computer Hardware Under \$5,000 (\$6,277)
- Telephone and Communications (\$6,011)
- Cellular Telephones and Accessories (\$4,170)
- Repair and Maintenance of Equipment (\$2,961)
- Training — No Travel (\$2,701)
- Memberships, Professional Certifications, and Licenses (\$2,229)
- Educational Supplies (\$1,500)
- Office Support Supplies (\$1,072)
- Office Furniture / Equipment Under \$5,000 (\$1,018)
- Uniforms (\$909)
- Educational Reimbursements (\$654)
- Rewards, Recognition, Prizes, and Awards (\$510)
- Recording and Court Costs (\$329)
- Computer Software (\$280)
- Meeting Resources (\$207)
- Books and Technical Materials (\$171)
- Out of State Travel / Training (\$160)
- Legal Advertising and Public Notices (\$71)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$4,973)
  - Office Furniture / Equipment Over \$5,000 (\$1,870)



**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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 75,855	\$ 69,383	\$ -	\$ 80,661	\$ -	\$ (80,661)	-100.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	19,463	19,999	16,000	20,000	20,000	-	-
Operating Expenses	-	2,485	3,426	3,000	1,500	(1,500)	-50.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 95,318</b>	<b>\$ 91,867</b>	<b>\$ 19,426</b>	<b>\$ 103,661</b>	<b>\$ 21,500</b>	<b>\$ (82,161)</b>	<b>-79.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,500

**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	-	20,000	20,000
Operating Expenses	1,500	-	1,500
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 20,000</b>	<b>\$ 21,500</b>

## **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 Odyssey<sup>SM</sup> (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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget. 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.

### **Budget Variances**

The activity budget for Water Resource Education in the FY 2023–24 Preliminary Budget has a 79.3 percent, or \$82,161, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 100 percent, or \$80,661, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 1 FTE.
- Operating Expenses will decrease by 50 percent, or \$1,500, due to a projected decrease in Educational Supplies (\$1,500).

### **Major Budget Items**

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

- Contracted Services
  - Blue School Grant Program (\$20,000)
- Operating Expenses
  - Educational Supplies (\$1,500)

**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 interest, 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 815,676	\$ 775,348	\$ 936,057	\$ 1,050,256	\$ 1,112,534	\$ 62,278	5.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	374	2,761	3,957	1,885	5,299	3,414	181.1%
Operating Expenses	55,705	47,845	57,835	63,437	108,334	44,897	70.8%
Operating Capital Outlay	1,948	209	5	1,519	2,562	1,043	68.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 873,703</b>	<b>\$ 826,163</b>	<b>\$ 997,854</b>	<b>\$ 1,117,097</b>	<b>\$ 1,228,729</b>	<b>\$ 111,632</b>	<b>10.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,228,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,228,729

**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	\$ 1,112,534	\$ -	\$ 1,112,534
Other Personal Services	-	-	-
Contracted Services	5,299	-	5,299
Operating Expenses	108,334	-	108,334
Operating Capital Outlay	2,562	-	2,562
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,228,729</b>	<b>\$ -</b>	<b>\$ 1,228,729</b>

**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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted 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 Adopted Budget were \$1,050,256 compared to the actual unaudited expenditures in FY 2021–22 of \$936,057 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 Public Information in the FY 2023–24 Preliminary Budget has a 10 percent, or \$111,632, increase compared to the FY 2022–23 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 5.9 percent, or \$62,278, due to a combination of changes to the FTEs administering the program based on needs

#### IV. Program and Activity Allocations

and commensurate with experience and qualifications, as well as internal redirections of 0.89 FTEs.

- Contracted Services will increase by 181.1 percent, or \$3,414, due to projected increases in Computer Technology Services (\$3), Court Reporter and Transcription Services (\$74), Legal Services / Attorney's Fees (\$130), and Consultant Services (\$3,207).
- Operating Expenses will increase by 70.8 percent, or \$44,897, due to projected increases in Printing and Reproduction Services (\$1), Office Furniture / Equipment Under \$5,000 (\$1), Meeting Resources (\$2), Travel — District Business (\$12), Legal Advertising and Public Notices (\$18), Educational Reimbursements (\$28), Repair and Maintenance of Equipment (\$36), Books and Technical Materials (\$48), Recording and Court Costs (\$82), Insurance and Bonds (\$162), Cellular Telephones and Accessories (\$182), Telephone and Communications (\$264), In-State Training and Related Travel (\$1,198), Memberships, Professional Certifications, and Licenses (\$1,607), Training — No Travel (\$1,878), and Promotional Activities (\$40,000), which are offset by decreases in Computer Hardware Under \$5,000 (\$426) and Office Support Supplies (\$196).
- Operating Capital Outlay will increase by 68.7 percent, or \$1,043, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$1,870), which is offset by a decrease in Computer Hardware Over \$5,000 (\$827).

#### Major Budget Items

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

- Salaries and Benefits (\$1,112,534)
- Contracted Services
  - Consultant Services (\$4,412)
  - Legal Services / Attorney's Fees (\$518)
  - Court Reporter and Transcription Services (\$294)
  - Computer Technology Services (\$75)
- Operating Expenses
  - Promotional Activities (\$64,000)
  - Printing and Reproduction Services (\$9,017)
  - Insurance and Bonds (\$7,269)
  - Telephone and Communications (\$6,011)
  - Subscriptions (\$4,700)
  - Cellular Telephones and Accessories (\$4,170)
  - 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 (\$1,008)
  - Office Support Supplies (\$816)
  - Repair and Maintenance of Equipment (\$813)
  - Educational Reimbursements (\$654)
  - Uniforms (\$550)

#### **IV. Program and Activity Allocations**

- Rewards, Recognition, Prizes, and Awards (\$500)
- Computer Hardware Under \$5,000 (\$468)
- 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 (\$1,870)
  - Computer Hardware Over \$5,000 (\$692)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 34,291	\$ 19,973	\$ 23,522	\$ 94,822	\$ 27,948	\$ (66,874)	-70.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	-
Operating Expenses	14,845	12,238	16,983	18,000	27,670	9,670	53.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 49,136</b>	<b>\$ 32,211</b>	<b>\$ 40,505</b>	<b>\$ 130,822</b>	<b>\$ 73,618</b>	<b>\$ (57,204)</b>	<b>-43.7%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 73,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,618

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 27,948	\$ -	\$ 27,948
Other Personal Services	-	-	-
Contracted Services	18,000	-	18,000
Operating Expenses	27,670	-	27,670
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 73,618</b>	<b>\$ -</b>	<b>\$ 73,618</b>

#### 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 Adopted Budget were \$94,822 compared to the actual unaudited 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted 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 Preliminary Budget has a 43.7 percent, or \$57,204, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 70.5 percent, or \$66,874, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.40 FTEs.
- Operating Expenses will increase by 53.7 percent, or \$9,670, due to a projected increase in 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 (\$27,948)
- 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)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted- Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted- Preliminary)	Difference in % (Adopted- Preliminary)
Salaries and Benefits	\$ 52,353	\$ 54,914	\$ 52,808	\$ 66,987	\$ 63,447	\$ (3,540)	-5.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	20,797	23,485	23,065	25,536	32,956	7,420	29.1%
Operating Expenses	5,392	16,177	8,066	8,368	9,345	977	11.7%
Operating Capital Outlay	4,954	3,199	962	3,075	4,281	1,206	39.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 83,496</b>	<b>\$ 97,775</b>	<b>\$ 84,901</b>	<b>\$ 103,966</b>	<b>\$ 110,029</b>	<b>\$ 6,063</b>	<b>5.8%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 109,231	\$ -	\$ -	\$ 749	\$ -	\$ 49	\$ 110,029

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 63,447	\$ -	\$ 63,447
Other Personal Services	-	-	-
Contracted Services	27,484	5,472	32,956
Operating Expenses	9,345	-	9,345
Operating Capital Outlay	4,281	-	4,281
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 104,557</b>	<b>\$ 5,472</b>	<b>\$ 110,029</b>

**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 Preliminary Budget has a 5.8 percent, or \$6,063, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 5.3 percent, or \$3,540, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.03 FTEs.
- Contracted Services will increase by 29.1 percent, or \$7,420, due to projected increases in Software Maintenance Services (\$741), Computer Technology Services (\$2,005), and Oracle Enterprise Content Management System Developer Upgrade (\$4,674).
- Operating Expenses will increase by 11.7 percent, or \$977, due to projected increases in Office Support Supplies (\$2), Rewards, Recognition, Prizes, and Awards (\$6), Uniforms (\$9), Office Furniture / Equipment Under \$5,000 (\$10), Training — No Travel (\$12), Out of State Travel / Training (\$160), and Computer Hardware Under \$5,000 (\$1,529), which are offset by decreases in Repair and Maintenance of Equipment (\$344), Computer Software (\$258), Travel — District Business (\$81), and In-State Training and Related Travel (\$68).
- Operating Capital Outlay will increase by 39.2 percent, or \$1,206, due to a projected increase in Computer Hardware Over \$5,000 (\$1,206).

### Major Budget Items

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

- Salaries and Benefits (\$63,447)
- Contracted Services
  - Computer Technology Services (\$18,520)
  - Software Maintenance Services (\$9,762)
  - Oracle Enterprise Content Management System Developer Upgrade (\$4,674)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$5,809)
  - Repair and Maintenance of Equipment (\$2,148)
  - Training — No Travel (\$526)
  - Computer Software (\$280)
  - Travel — District Business (\$187)
  - Out of State Travel / Training (\$160)
  - In-State Training and Related Travel (\$147)
  - Office Support Supplies (\$56)
  - Rewards, Recognition, Prizes, and Awards (\$10)
  - Office Furniture / Equipment Under \$5,000 (\$10)
  - Uniforms (\$9)
  - Memberships, Professional Certifications, and Licenses (\$3)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$4,281)

**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; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

**District Description**

This program’s major functions include Governing Board support; executive direction; general counsel, inspector general; procurement and contract administration; finance, accounting, and budget; risk management and safety; human resources; telecommunications; technology and information services; reserves; and tax collector and property appraiser fees. Please see individual activities and subactivities below for more detailed information.

**Expenditures and Budget**

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 5,653,442	\$ 5,729,679	\$ 5,496,259	\$ 6,408,177	\$ 6,462,039	\$ 53,862	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	417,838	588,496	702,319	572,509	684,800	112,291	19.6%
Operating Expenses	2,719,319	3,004,006	2,900,439	3,305,501	3,510,093	204,592	6.2%
Operating Capital Outlay	71,270	34,453	9,746	46,495	66,964	20,469	44.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,861,869</b>	<b>\$ 9,356,634</b>	<b>\$ 9,108,763</b>	<b>\$ 10,332,682</b>	<b>\$ 10,723,896</b>	<b>\$ 391,214</b>	<b>3.8%</b>

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

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 6,462,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,462,039
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	677,006	-	-	7,318	-	476	684,800
Operating Expenses	3,510,093	-	-	-	-	-	3,510,093
Operating Capital Outlay	66,964	-	-	-	-	-	66,964
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 10,716,102</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,318</b>	<b>\$ -</b>	<b>\$ 476</b>	<b>\$ 10,723,896</b>

### 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	58.39	\$ 4,478,224	\$ 6,462,039	\$ -	\$ 6,462,039
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	631,266	53,534	684,800
Operating Expenses			3,510,093	-	3,510,093
Operating Capital Outlay			66,964	-	66,964
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 10,670,362</b>	<b>\$ 53,534</b>	<b>\$ 10,723,896</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 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	58.39	0.27	0.5%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.15	0.15	0.15	0.15	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>59.21</b>	<b>57.44</b>	<b>57.39</b>	<b>58.27</b>	<b>58.54</b>	<b>0.27</b>	<b>0.5%</b>

**IV. Program and Activity Allocations**

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

FY 2022–23 Adopted Budget		58.27	\$10,332,682		
<b>Reductions</b>					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				406	
1	Legal Services / Attorney's Fees	259			Allocated across programs based upon need; total budget remains the same
2	Court Reporter and Transcription Services	147			Allocated across programs based upon need; total budget remains the same
Operating Expenses				12,191	
1	Repair and Maintenance of Equipment	4,108			Allocated across programs based upon need; overall budget increased by \$17,275
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 \$15,100
4	In-State Training and Related Travel	1,361			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Office Support Supplies	352			Adjustment made based on historical spend and projected needs
6	Recording and Court Costs	165			Allocated across program based upon need; overall budget increased by \$5,000
7	Printing and Reproduction Services	3			Cross-charging variance
8	Subscriptions	1			Cross-charging variance
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>			-	<b>12,597</b>	

**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
<b>Salaries and Benefits</b>					
			0.27	53,862	
1	Salaries and Fringe Benefits	53,862	0.27		Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections.
<b>Other Personal Services</b>					
<b>Contracted Services</b>					
				112,697	
1	Training Services	1,200			Adjustment made based on historical spend and projected needs
2	Software Maintenance Services	4,252			Allocated across programs based upon need; overall budget increased by \$18,494
3	Auditing and Accounting Services	7,750			Adjustment made based on projected needs
4	Computer Technology Services	14,115			Allocated across programs based upon need; overall budget increased by \$72,470
5	Consultant Services	39,640			Allocated across programs based on need; overall budget increased by \$208,000
6	Oracle Enterprise Content Management System Developer Upgrade	45,740			Non-recurring upgrade to internal invoice routing system
<b>Operating Expenses</b>					
				216,783	
1	Rewards, Recognition, Prizes, and Awards	46			Adjustment made based on historical spend and projected needs
2	Books and Technical Materials	47			Allocated across programs based upon need; overall budget increased by \$535
3	Educational Reimbursements	72			Allocated across programs based upon need; total budget remains the same
4	Travel — District Business	93			Allocated across programs based upon need; overall budget increased by \$1,000
5	Cellular Telephones and Accessories	457			Allocated across programs based upon need; total budget remains the same
6	Training — No Travel	538			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Meeting Resources	597			Cross-charging variance. Overall budget increased by \$600
8	Telephone and Communications	659			Allocated across programs based upon need; total budget remains the same
9	Uniforms	741			Adjustment made based on historical spend and projected needs
10	Safety Supplies	1,050			Adjustment made based on historical spend and projected needs
11	Out of State Travel / Training	1,562			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Office Furniture / Equipment Under \$5,000	4,087			Allocated across programs based upon need; overall budget increased by \$11,500
13	Insurance and Bonds	5,504			Allocated across programs based upon need; overall budget increased by \$57,840
14	Computer Hardware Under \$5,000	9,066			Allocated across programs; overall budget increased by \$46,312
15	Legal Advertising and Public Notices	11,965			Allocated across programs based on need; overall budget increased by \$10,000
16	Memberships, Professional Certifications, and Licenses	34,799			Learning and Development Plan updated annually for anticipated fiscal year needs
17	Property Appraiser / Tax Collector Commissions	145,500			Adjustment made based on projected needs
<b>Operating Capital Outlay</b>					
				20,469	
1	Computer Hardware Over \$5,000	2,173			Allocated across programs; overall budget increased by \$9,000
2	Office Furniture / Equipment Over \$5,000	18,296			Allocated across programs; overall budget increased by \$100,000
<b>Fixed Capital Outlay</b>					
<b>Interagency Expenditures (Cooperative Funding)</b>					
<b>Debt</b>					
<b>Reserves</b>					
<b>TOTAL NEW ISSUES</b>			<b>0.27</b>	<b>403,811</b>	
<b>6.0 District Management and Administration</b>					
<b>Total Workforce and Preliminary Budget for FY 2023–24</b>			<b>58.54</b>	<b>\$ 10,723,896</b>	

**Trends and Changes**

The District continues to streamline support functions by increasing efficiencies and lowering operating costs. The District will continue to pursue opportunities to ensure the fiscal sustainability of the organization and enable financial resources to be focused on the funding of projects to achieve the District’s core missions.

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there were noticeable changes in expenditures under Contracted Services and Operating Capital Outlay. The 68.1 percent, or \$284,481, 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.



#### **IV. Program and Activity Allocations**

2021- CA-00580. This settlement also explains the decrease between the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget. Consultant Services (\$75,075), FSA Fees and Forfeitures (\$21,956), Computer Technology Services (\$21,940), and Safety Training (\$17,343) 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, variations were indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$6,408,177 compared to the actual unaudited expenditures in FY 2021–22 of \$5,496,259 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 percent, or \$405,062, 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 Preliminary Budget has a 3.8 percent, or \$391,214, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.8 percent, or \$53,862, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.27 FTEs primarily from program 5.
- Contracted Services will increase by 19.6 percent, or \$112,291, due to projected increases in Training Services (\$1,200), Software Maintenance Services (\$4,252), Auditing and Accounting Services (\$7,750), Computer Technology Services (\$14,115), Consultant Services (\$39,640), and Oracle Enterprise Content Management System Developer Upgrade (\$45,740), which are offset by decreases in Legal Services / Attorney's Fees (\$259) and Court Reporter and Transcription Services (\$147).
- Operating Expenses will increase by 6.2 percent, or \$204,592, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$46), Books and Technical Materials (\$47), Educational Reimbursements (\$72), Travel — District Business (\$93), Cellular Telephones and Accessories (\$457), Training — No Travel (\$538), Meeting Resources (\$597), Telephone and Communications (\$659), Uniforms (\$741), Safety Supplies (\$1,050), Out of State Travel / Training (\$1,562), Office Furniture / Equipment Under \$5,000 (\$4,087), Insurance and Bonds (\$5,504), Computer Hardware Under \$5,000 (\$9,066), Legal Advertising and Public Notices (\$11,965), Memberships, Professional Certifications, and Licenses (\$34,799), and Property Appraiser / Tax Collector Commissions (\$145,500), which are offset by decreases in Repair and Maintenance of Equipment (\$4,108), Promotional Activities (\$3,500), Computer Software (\$2,701), In-State Training and Related Travel (\$1,361), Office Support Supplies

#### IV. Program and Activity Allocations

(\$352), Recording and Court Costs (\$165), Printing and Reproduction Services (\$3), and Subscriptions (\$1).

- Operating Capital Outlay will increase by 44 percent, or \$20,469, due to projected increases in Computer Hardware Over \$5,000 (\$2,173) and Office Furniture / Equipment Over \$5,000 (\$18,296).

#### Major Budget Items

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

- Salaries and Benefits – \$6,462,039 for 58.39 FTEs
  - 6.1.1 Executive Direction (7.52 FTEs)
  - 6.1.2 General Counsel (4.1 FTEs)
  - 6.1.3 Inspector General (1 FTE)
  - 6.1.4 Administrative Support (25.73 FTEs)
  - 6.1.6 Procurement/Contract Administration (7 FTEs)
  - 6.1.7 Human Resources (7 FTEs)
  - 6.1.8 Communications (Telecommunications) (0.55 FTEs)
  - 6.1.9 Technology and Information Services (5.49 FTEs)
- Contracted Services
  - Computer Technology Services (\$181,962)
  - Consultant Services (\$146,925)
  - Software Maintenance Services (\$95,532)
  - Auditing and Accounting Services (\$90,000)
  - Training Services (\$66,200)
  - Oracle Enterprise Content Management System Developer Upgrade (\$45,740)
  - Safety Training (\$24,300)
  - Health and Wellness (\$17,500)
  - Legal Services / Attorney's Fees (\$10,612)
  - Court Reporter and Transcription Services (\$6,029)
- Operating Expenses
  - Property Appraiser / Tax Collector Commissions (\$2,945,500)
  - Insurance and Bonds (\$71,135)
  - Computer Hardware Under \$5,000 (\$61,422)
  - Telephone and Communications (\$58,822)
  - Rewards, Recognition, Prizes, and Awards (\$55,941)
  - Legal Advertising and Public Notices (\$51,501)
  - Memberships, Professional Certifications, and Licenses (\$42,704)
  - Cellular Telephones and Accessories (\$40,810)
  - Travel — District Business (\$29,795)
  - Repair and Maintenance of Equipment (\$28,981)
  - In-State Training and Related Travel (\$18,443)
  - Travel — Board and Authorized Persons (\$18,000)
  - Office Support Supplies (\$17,137)
  - Training — No Travel (\$11,081)
  - Other Utilities (\$8,000)
  - Recording and Court Costs (\$6,753)

#### **IV. Program and Activity Allocations**

- Educational Reimbursements (\$6,404)
- Moving Expenses (\$6,000)
- Meeting Resources (\$5,945)
- Safety Supplies (\$5,200)
- Office Furniture / Equipment Under \$5,000 (\$4,522)
- Promotional Activities (\$4,100)
- Books and Technical Materials (\$3,497)
- Uniforms (\$2,841)
- Computer Software (\$2,744)
- Out of State Travel / Training (\$1,562)
- Subscriptions (\$507)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$400)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$96)
- 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 5,653,442	\$ 5,729,679	\$ 5,496,259	\$ 6,408,177	\$ 6,462,039	\$ 53,862	0.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	417,838	588,496	702,319	572,509	684,800	112,291	19.6%
Operating Expenses	338,404	483,443	419,774	505,501	564,593	59,092	11.7%
Operating Capital Outlay	71,270	34,453	9,746	46,495	66,964	20,469	44.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,480,954</b>	<b>\$ 6,836,071</b>	<b>\$ 6,628,098</b>	<b>\$ 7,532,682</b>	<b>\$ 7,778,396</b>	<b>\$ 245,714</b>	<b>3.3%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 7,770,602	\$ -	\$ -	\$ 7,318	\$ -	\$ 476	\$7,778,396

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,462,039	\$ -	\$ 6,462,039
Other Personal Services	-	-	-
Contracted Services	631,266	53,534	684,800
Operating Expenses	564,593	-	564,593
Operating Capital Outlay	66,964	-	66,964
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 7,724,862</b>	<b>\$ 53,534</b>	<b>\$ 7,778,396</b>

#### 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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 714,261	\$ 907,197	\$ 1,198,637	\$ 1,198,259	\$ 1,288,316	\$ 90,057	7.5%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 738,904</b>	<b>\$ 934,704</b>	<b>\$ 1,221,354</b>	<b>\$ 1,250,543</b>	<b>\$ 1,340,600</b>	<b>\$ 90,057</b>	<b>7.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,340,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,340,600

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,288,316	\$ -	\$ 1,288,316
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	-	-	-
<b>TOTAL</b>	<b>\$ 1,340,600</b>	<b>\$ -</b>	<b>\$ 1,340,600</b>

**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 Preliminary Budget has a 7.2 percent, or \$90,057, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 7.5 percent, or \$90,057, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.62 FTEs.

##### **Major Budget Items**

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

- Salaries and Benefits (\$1,288,316)
- 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 441,100	\$ 403,149	\$ 362,562	\$ 495,254	\$ 483,463	\$ (11,791)	-2.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,291	102,853	148,343	50,832	49,622	(1,210)	-2.4%
Operating Expenses	6,999	12,379	12,764	16,735	17,110	375	2.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 452,390	\$ 518,381	\$ 523,669	\$ 562,821	\$ 550,195	\$ (12,626)	-2.2%

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 550,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,195

#### OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 483,463	\$ -	\$ 483,463
Other Personal Services	-	-	-
Contracted Services	49,622	-	49,622
Operating Expenses	17,110	-	17,110
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 550,195	\$ -	\$ 550,195

#### 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 was 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget. The 82.4 percent increase under Operating Expenses was 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$495,254 compared to the actual unaudited 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 Preliminary Budget has a 2.2 percent, or \$12,626, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 2.4 percent, or \$11,791, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.10 FTEs.
- Contracted Services will decrease by 2.4 percent, or \$1,210, due to projected decreases in Consultant Services (\$804), Legal Services / Attorney's Fees (\$259), and Court Reporter and Transcription Services (\$147).
- Operating Expenses will increase by 2.2 percent, or \$375, due to projected increases in Books and Technical Materials (\$47) and In-State Training and Related Travel (\$618), which are offset by decreases in Recording and Court Costs (\$165), Memberships, Professional Certifications, and Licenses (\$46), Legal Advertising and Public Notices (\$35), Travel — District Business (\$23), Office Support Supplies (\$8), Office Furniture / Equipment Under \$5,000 (\$4), Meeting Resources (\$3), Printing and Reproduction Services (\$3), Training — No Travel (\$2), and Subscriptions (\$1).

#### **Major Budget Items**

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

- Salaries and Benefits (\$483,463)
- Contracted Services
  - Consultant Services (\$32,981)
  - Legal Services / Attorney's Fees (\$10,612)
  - Court Reporter and Transcription Services (\$6,029)



#### **IV. Program and Activity Allocations**

- Operating Expenses
  - Recording and Court Costs (\$6,753)
  - Books and Technical Materials (\$3,497)
  - In-State Training and Related Travel (\$1,997)
  - Legal Advertising and Public Notices (\$1,447)
  - Memberships, Professional Certifications, and Licenses (\$1,183)
  - Travel — District Business (\$965)
  - Training — No Travel (\$500)
  - Office Support Supplies (\$338)
  - Office Furniture / Equipment Under \$5,000 (\$181)
  - Meeting Resources (\$145)
  - Printing and Reproduction Services (\$96)
  - Subscriptions (\$8)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 156,028	\$ 129,852	\$ 168,881	\$ 189,269	\$ 189,269	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	2,500	-	(2,500)	-100.0%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 156,408</b>	<b>\$ 132,630</b>	<b>\$ 170,146</b>	<b>\$ 193,514</b>	<b>\$ 191,164</b>	<b>\$ (2,350)</b>	<b>-1.2%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 191,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 189,269	\$ -	\$ 189,269
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	1,895	-	1,895
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 191,164</b>	<b>\$ -</b>	<b>\$ 191,164</b>

**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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$189,269 compared to the actual unaudited expenditures in FY 2021–22 of \$168,881 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 Preliminary Budget has a 1.2 percent, or \$2,350, decrease compared to the FY 2022–23 Adopted Budget.

Budget categories showing variances include:

- Contracted Services will decrease by 100 percent, or \$2,500, due to no projected need in Consultant Services (\$2,500).
- 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 (\$189,269)
- 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 2,234,794	\$ 2,246,019	\$ 1,884,094	\$ 2,384,917	\$ 2,408,497	\$ 23,580	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	80,390	121,706	133,102	116,550	127,300	10,750	9.2%
Operating Expenses	87,966	104,195	105,916	140,018	152,043	12,025	8.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,403,150</b>	<b>\$ 2,471,920</b>	<b>\$ 2,123,112</b>	<b>\$ 2,641,485</b>	<b>\$ 2,687,840</b>	<b>\$ 46,355</b>	<b>1.8%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,687,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,687,840

#### OPERATING AND NON-OPERATING

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,408,497	\$ -	\$ 2,408,497
Other Personal Services	-	-	-
Contracted Services	127,300	-	127,300
Operating Expenses	152,043	-	152,043
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,687,840</b>	<b>\$ -</b>	<b>\$ 2,687,840</b>

## 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 \$52,712, increase over the three-year period, from FY 2019–20 to FY 2021–22, mainly due to increases in Safety Training (\$17,343), Auditing and Accounting Services (\$15,531), and Consultant Services (\$11,688).

When comparing the actual unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$2,384,917 compared to the actual unaudited 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 Preliminary Budget has a 1.8 percent, or \$46,355, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1 percent, or \$23,580, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.23 FTEs.
- Contracted Services will increase by 9.2 percent, or \$10,750, due to projected increases in Consultant Services (\$3,000) and Auditing and Accounting Services (\$7,750).
- Operating Expenses will increase by 8.6 percent, or \$12,025, due to projected increases in Educational Reimbursements (\$72), Uniforms (\$350), Meeting Resources (\$500), Training — No Travel (\$597), Safety Supplies (\$1,050), Travel — District Business (\$1,500), Office Furniture / Equipment Under \$5,000 (\$4,000), and Insurance and Bonds (\$5,504), which are offset by decreases in In-State Training and Related Travel (\$1,243) and Memberships, Professional Certifications, and Licenses (\$305).

### Major Budget Items

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

- Salaries and Benefits (\$2,408,497)
- Contracted Services
  - Auditing and Accounting Services (\$90,000)
  - Safety Training (\$24,300)

#### **IV. Program and Activity Allocations**

- Consultant Services (\$13,000)
- Operating Expenses
  - Insurance and Bonds (\$71,135)
  - Office Support Supplies (\$14,500)
  - In-State Training and Related Travel (\$12,315)
  - Legal Advertising and Public Notices (\$8,300)
  - Travel — District Business (\$8,100)
  - Other Utilities (\$8,000)
  - Educational Reimbursements (\$6,404)
  - Safety Supplies (\$5,200)
  - Memberships, Professional Certifications, and Licenses (\$4,505)
  - Office Furniture / Equipment Under \$5,000 (\$4,000)
  - Rewards, Recognition, Prizes, and Awards (\$3,750)
  - Training — No Travel (\$2,985)
  - Uniforms (\$1,450)
  - Meeting Resources (\$500)
  - Subscriptions (\$499)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$400)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted- Preliminary)	Difference in % (Adopted- Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 750,632	\$ 661,087	\$ 550,836	\$ 675,115	\$ 624,704	\$ (50,411)	-7.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	2,715	3,500	1,204	1,204	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 750,632</b>	<b>\$ 663,802</b>	<b>\$ 554,336</b>	<b>\$ 676,319</b>	<b>\$ 625,908</b>	<b>\$ (50,411)</b>	<b>-7.5%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 625,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 624,704	\$ -	\$ 624,704
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	1,204	-	1,204
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 625,908</b>	<b>\$ -</b>	<b>\$ 625,908</b>

**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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits



#### **IV. Program and Activity Allocations**

in the FY 2022–23 Adopted Budget were \$675,115 compared to the actual unaudited 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 Preliminary Budget has a 7.5 percent, or \$50,411, decrease compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 7.5 percent, or \$50,411, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.50 FTEs.

##### **Major Budget Items**

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

- Salaries and Benefits (\$624,704)
- Operating Expenses
  - Legal Advertising and Public Notices (\$754)
  - Promotional Activities (\$450)

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 627,300	\$ 676,596	\$ 703,184	\$ 787,685	\$ 787,685	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	117,611	118,216	187,702	143,500	157,200	13,700	9.5%
Operating Expenses	33,472	53,709	88,288	93,405	136,455	43,050	46.1%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 778,383</b>	<b>\$ 848,521</b>	<b>\$ 979,174</b>	<b>\$ 1,024,590</b>	<b>\$ 1,081,340</b>	<b>\$ 56,750</b>	<b>5.5%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,081,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,081,340

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 787,685	\$ -	\$ 787,685
Other Personal Services	-	-	-
Contracted Services	157,200	-	157,200
Operating Expenses	136,455	-	136,455
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,081,340</b>	<b>\$ -</b>	<b>\$ 1,081,340</b>

**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 \$54,816 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 unaudited expenditures in FY 2021–22 to the FY 2022–23 Adopted Budget, a variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2022–23 Adopted Budget were \$787,685 compared to the actual unaudited expenditures in FY 2021–22 of \$703,184 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 Preliminary Budget has a 5.5 percent, or \$56,750, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 9.5 percent, or \$13,700, due to projected increases in Training Services (\$1,200) and Consultant Services (\$12,500).
- Operating Expenses will increase by 46.1 percent, or \$43,050, due to projected increases in Meeting Resources (\$100), Uniforms (\$300), 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 (\$787,685)
- Contracted Services
  - Consultant Services (\$73,500)
  - Training Services (\$66,200)
  - Health and Wellness (\$17,500)
- Operating Expenses
  - Rewards, Recognition, Prizes, and Awards (\$52,000)
  - Memberships, Professional Certifications, and Licenses (\$35,630)
  - Legal Advertising and Public Notices (\$35,000)
  - Moving Expenses (\$6,000)
  - Promotional Activities (\$3,500)
  - Training — No Travel (\$1,350)
  - In-State Training and Related Travel (\$1,125)
  - Office Support Supplies (\$750)
  - Travel — District Business (\$500)
  - Uniforms (\$300)
  - Meeting Resources (\$300)

**IV. Program and Activity Allocations**

**6.1.8 Communications** — This subactivity includes telecommunications for the District.

**District Description**

This subactivity includes all telecommunications-related expenses, including cell phones, data lines, internet service, landline, and voice over internet protocol (VOIP) telephone-related equipment and services, that are cross-charged to all activities and subactivities under Program 6.0.

**Expenditures and Budget**

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

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 56,080	\$ 59,146	\$ 54,094	\$ 59,007	\$ 59,218	\$ 211	0.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,360	732	734	724	28,176	27,452	3791.7%
Operating Expenses	114,182	115,431	103,368	115,432	112,165	(3,267)	-2.8%
Operating Capital Outlay	20,112	2,114	46	15,378	25,066	9,688	63.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 191,734</b>	<b>\$ 177,423</b>	<b>\$ 158,242</b>	<b>\$ 190,541</b>	<b>\$ 224,625</b>	<b>\$ 34,084</b>	<b>17.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 224,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,625

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 59,218	\$ -	\$ 59,218
Other Personal Services	-	-	-
Contracted Services	28,176	-	28,176
Operating Expenses	112,165	-	112,165
Operating Capital Outlay	25,066	-	25,066
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 224,625</b>	<b>\$ -</b>	<b>\$ 224,625</b>

**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 Preliminary Budget has a 17.9 percent, or \$34,084, increase compared to the FY 2022–23 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 0.4 percent, or \$211, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications.
- Contracted Services will increase by 3791.7 percent, or \$27,452, due to projected increases in Computer Technology Services (\$8) and Consultant Services (\$27,444).
- Operating Expenses will decrease by 2.8 percent, or \$3,267, due to a projected decreases in Computer Hardware Under \$5,000 (\$4,472), which is offset by increases in Repair and Maintenance of Equipment (\$89), Cellular Telephones and Accessories (\$457), and Telephone and Communications (\$659).
- Operating Capital Outlay will increase by 63 percent, or \$9,688, 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 (\$8,608).

##### **Major Budget Items**

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

- Salaries and Benefits (\$59,218)
- Contracted Services
  - Consultant Services (\$27,444)
  - 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ 673,247	\$ 646,633	\$ 573,971	\$ 618,671	\$ 620,887	\$ 2,216	0.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	214,186	244,989	232,438	258,403	322,502	64,099	24.8%
Operating Expenses	70,762	164,729	81,956	84,678	91,437	6,759	8.0%
Operating Capital Outlay	51,158	32,339	9,700	31,117	41,898	10,781	34.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,009,353</b>	<b>\$ 1,088,690</b>	<b>\$ 898,065</b>	<b>\$ 992,869</b>	<b>\$ 1,076,724</b>	<b>\$ 83,855</b>	<b>8.4%</b>

SOURCE OF FUNDS Fiscal Year 2023–24	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,068,930	\$ -	\$ -	\$ 7,318	\$ -	\$ 476	\$ 1,076,724

**OPERATING AND NON-OPERATING**

Fiscal Year 2023–24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 620,887	\$ -	\$ 620,887
Other Personal Services	-	-	-
Contracted Services	268,968	53,534	322,502
Operating Expenses	91,437	-	91,437
Operating Capital Outlay	41,898	-	41,898
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,023,190</b>	<b>\$ 53,534</b>	<b>\$ 1,076,724</b>

## 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 Preliminary Budget has an 8.4 percent, or \$83,855, increase compared to the FY 2022–23 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.4 percent, or \$2,216, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections of 0.02 FTEs.
- Contracted Services will increase by 24.8 percent, or \$64,099, due to projected increases in Software Maintenance Services (\$4,252), Computer Technology Services (\$14,107), and Oracle Enterprise Content Management System Developer Upgrade (\$45,740).
- Operating Expenses will increase by 8 percent, or \$6,759, due to projected increases in Office Support Supplies (\$6), Rewards, Recognition, Prizes, and Awards (\$46), Office Furniture / Equipment Under \$5,000 (\$91), Uniforms (\$91), Out of State Travel / Training (\$1,562), and Computer Hardware Under \$5,000 (\$13,538), which are offset by decreases in Repair and Maintenance of Equipment (\$4,197), Computer Software (\$2,701), Travel — District Business (\$884), In-State Training and Related Travel (\$736), and Training — No Travel (\$57).
- Operating Capital Outlay will increase by 34.6 percent, or \$10,781, due to a projected increase in Computer Hardware Over \$5,000 (\$10,781).

### Major Budget Items

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

- Salaries and Benefits (\$620,887)
- Contracted Services
  - Computer Technology Services (\$181,230)
  - Software Maintenance Services (\$95,532)
  - Oracle Enterprise Content Management System Developer Upgrade (\$45,740)

#### **IV. Program and Activity Allocations**

- 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)
  - Rewards, Recognition, Prizes, and Awards (\$91)
  - Uniforms (\$91)
  - Office Furniture / Equipment Under \$5,000 (\$91)
  - Memberships, Professional Certifications, and Licenses (\$27)
- 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

PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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  
PRELIMINARY 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- Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)	Difference in \$ (Adopted– Preliminary)	Difference in % (Adopted– Preliminary)
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	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 2,380,915</b>	<b>\$ 2,520,563</b>	<b>\$2,480,665</b>	<b>\$ 2,800,000</b>	<b>\$ 2,945,500</b>	<b>\$ 145,500</b>	<b>5.2%</b>

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

**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 Preliminary Budget has a 5.2 percent, or \$145,500, increase compared to the FY 2022–23 Adopted 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 Preliminary Budget assumes \$6,700,000 for new state-funded springs programs, \$3,828,318 in prior year springs appropriations, and \$6,009,269 in District funding.

#### 1. District Springs Program

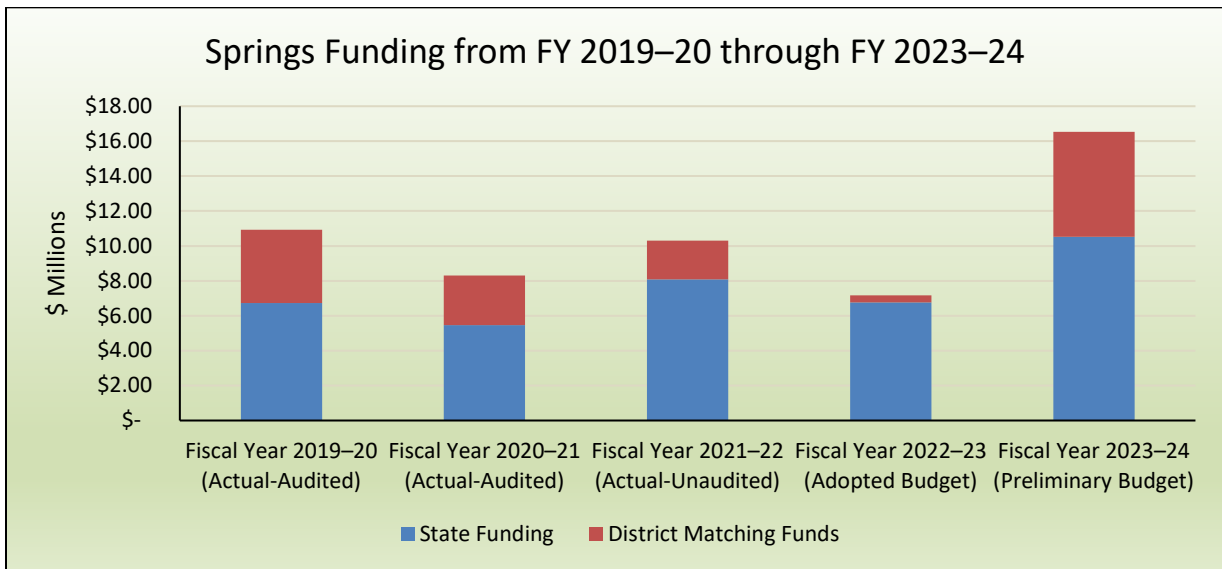
The District is home to eight Outstanding Florida Springs and numerous other Florida springs. Over the years, with funds from the Legislature and District matching funds, the District has shown a commitment to funding springs restoration projects.

Since 2014, the District has partnered with DEP, providing \$119 million in funding benefitting more than 160 springs projects. These projects have resulted in 52 mgd of alternative water made available, 5 mgd of water conserved, 14 MG in alternative water storage capacity created, and an annual reduction of 420,000 lbs. of TN and 144,000 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  
PRELIMINARY 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-Unaudited)	Fiscal Year 2022–23 (Adopted Budget)	Fiscal Year 2023–24 (Preliminary Budget)
State Funding	\$ 6,727,179	\$ 5,461,258	\$ 8,091,385	\$ 6,775,000	\$ 10,528,318
District Matching Funds	4,193,704	2,846,091	2,220,379	387,500	6,009,269
<b>TOTAL</b>	<b>\$ 10,920,883</b>	<b>\$ 8,307,349</b>	<b>\$ 10,311,764</b>	<b>\$ 7,162,500</b>	<b>\$ 16,537,587</b>



#### **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-Unaudited), FY 2022–23 (Adopted Budget), and FY 2023–24 (Preliminary 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-Unaudited)

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2021–22 (Actual- Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 14,861,849</b>	<b>\$ 8,057,384</b>	<b>\$ 4,747,074</b>	<b>\$ 1,478,095</b>	<b>\$ 579,296</b>
1.1 - District Water Management Planning	4,212,684	X	X	X	X
1.1.1 Water Supply Planning	3,043,326	X	X	X	X
1.1.2 Minimum Flows and Levels	1,100,396	X	X	X	
1.1.3 Other Water Resources Planning	68,962	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	8,614,935	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	1,101,000	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 58,637,925</b>	<b>\$ 15,028,537</b>	<b>\$ 35,760,491</b>	<b>\$ 3,701,109</b>	<b>\$ 4,147,788</b>
2.1 - Land Acquisition	3,409,019	X	X	X	X
2.2 - Water Source Development	12,567,838	X	X	X	X
2.2.1 Water Resource Development Projects	11,772,090	X	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	37,407,130	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	408,351	X	X	X	X
2.7 - Technology and Information Services	736,829	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$ 24,326,292</b>	<b>\$ 3,154,241</b>	<b>\$ 5,223,107</b>	<b>\$ 10,044,559</b>	<b>\$ 5,904,385</b>
3.1 - Land Management	5,192,386	X	X	X	X
3.2 - Works	8,205,156	X	X	X	X
3.3 - Facilities	2,715,403	X	X	X	X
3.4 - Invasive Plant Control	2,404,794	X	X	X	X
3.5 - Other Operation and Maintenance Activities	852,111	X	X	X	X
3.6 - Fleet Services	4,145,479	X	X	X	X
3.7 - Technology and Information Services	810,963	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 12,553,533</b>	<b>\$ 2,388,655</b>	<b>\$ 5,772,715</b>	<b>\$ 3,803,175</b>	<b>\$ 588,988</b>
4.1 - Consumptive Use Permitting	2,038,429	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	7,196,638	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,000,705	X	X	X	X
4.5 - Technology and Information Services	1,073,454	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,142,686</b>	<b>\$ 285,671</b>	<b>\$ 285,671</b>	<b>\$ 285,672</b>	<b>\$ 285,672</b>
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	84,901	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$111,522,285</i>	<i>\$ 28,914,488</i>	<i>\$ 51,789,058</i>	<i>\$ 19,312,610</i>	<i>\$ 11,506,129</i>
<b>6.0 District Management and Administration</b>	<b>\$ 9,108,763</b>				
6.1 - Administrative and Operations Support	6,628,098				
6.1.1 - Executive Direction	1,221,354				
6.1.2 - General Counsel / Legal	523,669				
6.1.3 - Inspector General	170,146				
6.1.4 - Administrative Support	2,123,112				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	554,336				
6.1.7 - Human Resources	979,174				
6.1.8 - Communications	158,242				
6.1.9 - Technology and Information Services	898,065				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,480,665				
<b>TOTAL</b>	<b>\$120,631,048</b>				

**IV. Program and Activity Allocations**

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

Fiscal Year 2022–23 (Adopted Budget)

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2022–23 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 19,566,727</b>	<b>\$ 11,131,765</b>	<b>\$ 6,167,100</b>	<b>\$ 1,759,949</b>	<b>\$ 507,913</b>
1.1 - District Water Management Planning	5,382,013	X	X	X	X
1.1.1 Water Supply Planning	3,574,340	X	X	X	X
1.1.2 Minimum Flows and Levels	1,757,673	X			
1.1.3 Other Water Resources Planning	50,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	11,620,590	X	X	X	X
1.3 - Technical Assistance	564,588	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	738,633	X	X	X	X
1.5 - Technology and Information Services	1,260,903	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 88,123,062</b>	<b>\$ 47,633,070</b>	<b>\$ 28,396,335</b>	<b>\$ 6,421,352</b>	<b>\$ 5,672,305</b>
2.1 - Land Acquisition	15,831,912	X	X	X	X
2.2 - Water Source Development	38,576,266	X	X	X	X
2.2.1 Water Resource Development Projects	37,976,797	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	599,469	X			
2.3 - Surface Water Projects	32,480,466	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	409,383	X	X	X	X
2.7 - Technology and Information Services	825,035	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$ 27,921,539</b>	<b>\$ 4,238,657</b>	<b>\$ 4,956,520</b>	<b>\$ 12,766,900</b>	<b>\$ 5,959,462</b>
3.1 - Land Management	5,316,817	X	X	X	X
3.2 - Works	11,013,865	X	X	X	X
3.3 - Facilities	2,892,174	X	X	X	X
3.4 - Invasive Plant Control	3,419,341	X	X	X	X
3.5 - Other Operation and Maintenance Activities	654,197	X	X	X	X
3.6 - Fleet Services	3,694,133	X	X	X	X
3.7 - Technology and Information Services	931,012	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 16,333,727</b>	<b>\$ 2,752,282</b>	<b>\$ 7,756,021</b>	<b>\$ 5,136,647</b>	<b>\$ 688,777</b>
4.1 - Consumptive Use Permitting	2,427,886	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	294,094	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	10,082,834	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,180,762	X	X	X	X
4.5 - Technology and Information Services	1,348,151	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,455,546</b>	<b>\$ 363,886</b>	<b>\$ 363,887</b>	<b>\$ 363,887</b>	<b>\$ 363,886</b>
5.1 - Water Resource Education	103,661	X	X	X	X
5.2 - Public Information	1,117,097	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	130,822	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	103,966	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$153,400,601</i>	<b>\$ 66,119,660</b>	<b>\$ 47,639,863</b>	<b>\$ 26,448,735</b>	<b>\$ 13,192,343</b>
<b>6.0 District Management and Administration</b>	<b>\$ 10,332,682</b>				
6.1 - Administrative and Operations Support	7,532,682				
6.1.1 - Executive Direction	1,250,543				
6.1.2 - General Counsel / Legal	562,821				
6.1.3 - Inspector General	193,514				
6.1.4 - Administrative Support	2,641,485				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	676,319				
6.1.7 - Human Resources	1,024,590				
6.1.8 - Communications	190,541				
6.1.9 - Technology and Information Services	992,869				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,800,000				
<b>TOTAL</b>	<b>\$163,733,283</b>				



**IV. Program and Activity Allocations**

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

Fiscal Year 2023–24 (Preliminary Budget)

**PRELIMINARY BUDGET — Fiscal Year 2023–24**

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 19,931,287</b>	<b>\$ 12,048,292</b>	<b>\$ 5,660,073</b>	<b>\$ 1,707,530</b>	<b>\$ 515,392</b>
1.1 - District Water Management Planning	5,212,867	X	X	X	
1.1.1 Water Supply Planning	3,820,693	X	X	X	
1.1.2 Minimum Flows and Levels	1,342,174	X			
1.1.3 Other Water Resources Planning	50,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,047,412	X	X	X	X
1.3 - Technical Assistance	583,791	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	751,530	X	X	X	X
1.5 - Technology and Information Services	1,335,687	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$133,802,415</b>	<b>\$ 95,220,347</b>	<b>\$ 26,230,640</b>	<b>\$ 6,819,002</b>	<b>\$ 5,532,426</b>
2.1 - Land Acquisition	15,955,765	X	X	X	X
2.2 - Water Source Development	84,859,259	X	X	X	X
2.2.1 Water Resource Development Projects	84,022,698	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	836,561	X			
2.3 - Surface Water Projects	31,637,742	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	445,524	X	X	X	X
2.7 - Technology and Information Services	904,125	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$ 26,602,603</b>	<b>\$ 3,964,596</b>	<b>\$ 4,686,644</b>	<b>\$ 11,860,317</b>	<b>\$ 6,091,046</b>
3.1 - Land Management	5,127,902	X	X	X	X
3.2 - Works	9,282,894		X	X	X
3.3 - Facilities	3,283,454	X	X	X	X
3.4 - Invasive Plant Control	3,367,643	X	X	X	X
3.5 - Other Operation and Maintenance Activities	596,674	X	X	X	
3.6 - Fleet Services	3,965,392	X	X	X	X
3.7 - Technology and Information Services	978,644	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 16,653,323</b>	<b>\$ 2,800,024</b>	<b>\$ 7,914,965</b>	<b>\$ 5,235,847</b>	<b>\$ 702,487</b>
4.1 - Consumptive Use Permitting	2,356,144	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	295,044	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	9,917,697	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,604,636	X	X	X	X
4.5 - Technology and Information Services	1,479,802	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,433,876</b>	<b>\$ 392,654</b>	<b>\$ 347,074</b>	<b>\$ 347,074</b>	<b>\$ 347,074</b>
5.1 - Water Resource Education	21,500	X	X	X	X
5.2 - Public Information	1,228,729	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	73,618	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	110,029	X	X	X	X
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>\$198,423,504</b>	<b>\$ 114,425,913</b>	<b>\$ 44,839,396</b>	<b>\$ 25,969,770</b>	<b>\$ 13,188,425</b>
<b>6.0 District Management and Administration</b>	<b>\$ 10,723,896</b>				
6.1 - Administrative and Operations Support	7,778,396				
6.1.1 - Executive Direction	1,340,600				
6.1.2 - General Counsel / Legal	550,195				
6.1.3 - Inspector General	191,164				
6.1.4 - Administrative Support	2,687,840				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	625,908				
6.1.7 - Human Resources	1,081,340				
6.1.8 - Communications	224,625				
6.1.9 - Technology and Information Services	1,076,724				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,945,500				
<b>TOTAL</b>	<b>\$209,147,400</b>				

**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 543.94, 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  
 PRELIMINARY BUDGET — Fiscal Year 2023–24

PROGRAM	WORKFORCE CATEGORY	2019–20 to 2023–24		Fiscal Year					Adopted to Preliminary 2022–23 to 2023–24	
		Difference	% Change	2019–20	2020–21	2021–22	2022–23 Adopted Budget	2023–24 Preliminary 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	-	0.0%	4.33	4.33	4.33	4.33	4.33	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	2.61	2.61	2.61	2.61	2.61	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>1.00</b>	<b>0.2%</b>	<b>542.94</b>	<b>537.94</b>	<b>535.94</b>	<b>543.94</b>	<b>543.94</b>	<b>-</b>	<b>0.0%</b>
Water Resource Planning and Monitoring	Authorized Positions	(0.07)	-0.1%	131.54	130.33	134.43	133.28	131.47	(1.81)	-1.4%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	1.20	1.20	1.20	1.20	1.20	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(0.07)</b>	<b>-0.1%</b>	<b>132.74</b>	<b>131.53</b>	<b>135.63</b>	<b>134.48</b>	<b>132.67</b>	<b>(1.81)</b>	<b>-1.3%</b>
Land Acquisition, Restoration, and Public Works	Authorized Positions	(9.36)	-9.6%	97.88	96.73	90.63	85.44	88.52	3.08	3.6%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	0.44	0.44	0.44	0.44	0.44	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(9.36)</b>	<b>-9.5%</b>	<b>98.32</b>	<b>97.17</b>	<b>91.07</b>	<b>85.88</b>	<b>88.96</b>	<b>3.08</b>	<b>3.6%</b>
Operations and Maintenance of Lands and Works	Authorized Positions	(3.72)	-3.7%	99.61	99.40	99.36	97.96	95.89	(2.07)	-2.1%
	Contingent Worker	-	0.0%	4.33	4.33	4.33	4.33	4.33	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	0.44	0.44	0.44	0.44	0.44	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(3.72)</b>	<b>-3.6%</b>	<b>104.38</b>	<b>104.17</b>	<b>104.13</b>	<b>102.73</b>	<b>100.66</b>	<b>(2.07)</b>	<b>-2.0%</b>
Regulation	Authorized Positions	14.36	10.4%	137.51	136.94	137.03	150.80	151.87	1.07	0.7%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	0.38	0.38	0.38	0.38	0.38	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>14.36</b>	<b>10.4%</b>	<b>137.89</b>	<b>137.32</b>	<b>137.41</b>	<b>151.18</b>	<b>152.25</b>	<b>1.07</b>	<b>0.7%</b>
Outreach	Authorized Positions	0.46	4.4%	10.40	10.31	10.31	11.40	10.86	(0.54)	-4.7%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>0.46</b>	<b>4.4%</b>	<b>10.40</b>	<b>10.31</b>	<b>10.31</b>	<b>11.40</b>	<b>10.86</b>	<b>(0.54)</b>	<b>-4.7%</b>
Management and Administration	Authorized Positions	(0.67)	-1.1%	59.06	57.29	57.24	58.12	58.39	0.27	0.5%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	0.15	0.15	0.15	0.15	0.15	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(0.67)</b>	<b>-1.1%</b>	<b>59.21</b>	<b>57.44</b>	<b>57.39</b>	<b>58.27</b>	<b>58.54</b>	<b>0.27</b>	<b>0.5%</b>

**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.

<b>NS Objective 1: Maintain the integrity and functions of water resources and related natural systems.</b>		
<b>Annual Measures</b>	<b>FY 21–22</b>	
<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.

<b>NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.</b>		
<b>Annual Measures</b>	<b>FY 21–22</b>	
<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).

<b>WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.</b>	
<b>Annual Measure</b>	<b>FY 21–22</b>
Districtwide, the quantity (mgd) of the 2015–2035 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.

<b>WS Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.</b>										
<b>Quarterly Measures</b>	<b>Quarter 1</b>		<b>Quarter 2</b>		<b>Quarter 3</b>		<b>Quarter 4</b>		<b>FY 21–22 Annualized Performance</b>	
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).

<b>MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.</b>		
<b>Annual Measure</b>	<b>FY 21–22</b>	
<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.

<b>Plan/Report/Activity</b>	<b>Due Date</b>	<b>Contact</b>	<b>Email/Telephone</b>
<b>Preliminary Budget</b>	Annually January 15	Melissa J. Licourt	386-312-2332 mlicourt@sjrwmd.com
<b>Florida Department of Transportation (FDOT) Mitigation Plan</b>	Annually March 1	Ryan Spohn	904-448-7914 rspohn@sjrwmd.com
<b>Consolidated Annual Report (CAR)</b>	Annually March 1	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
<b>Regional Water Supply Plan</b>	Every five years (CFWI RWSP updated 2020, NFRWSP updated 2017)	Clay Coarsey	386-312-2338 ccoarsey@sjrwmd.com
<b>Strategic Plan</b>	Annually September	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
<b>SWIM Plans</b>	When required	Erich Marzolf	386-329-4227 emarzolf@sjrwmd.com
<b>Tentative Budget</b>	Annually August 1	Melissa J. Licourt	386-312-2332 mlicourt@sjrwmd.com
<b>Five-Year Water Resource Development Work Program</b>	Annually October	Shane Howell	321-473-1350 showell@sjrwmd.com

**VIII. Appendices**

**B. Alternative Water Supply Funding**

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and AWS projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District’s Preliminary Budget includes a total of \$80,153,523 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 \$170 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 Preliminary Budget, there is no funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF) included in the table below.

**Alternative Water Supply Funding in SJRWMD  
FY 2023–24 Preliminary Budget**

<b>Funding Source</b>	<b>Amount of Funding</b>	<b>Percent of Total</b>
District Funding for AWS	\$51,355,385	64.0%
State Funding for AWS	\$19,198,138	24.0%
Local Funding for AWS	\$9,600,000	12.0%
<b>Total Funding for AWS</b>	<b>\$80,153,523</b>	<b>100.0%</b>

**District Funding for AWS**

- Black Creek Water Resource Development Project (\$43,370,000)
- Cost-share Placeholder – Non Project Specific (\$2,500,000)
- JEA U.S. 1 – Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$1,507,500)
- St. Johns County State Route 16 Reclaimed Water Transmission Main Upsizing (\$1,436,597)
- Crane Creek M-1 Canal Restoration Project (\$965,104)
- City of Ocala Lower Floridan Aquifer Conversion (\$502,500)
- City of DeLand Reclaimed Water Main Extension — Phase 5 (\$379,952)
- Town of Interlachen Water Supply System Replacement — Phase 4 (\$251,250)
- Taylor Creek Reservoir Improvements (\$200,000)
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736)
- Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$35,466)
- Town of Oak Hill 200 LLC Rosala West Water Conservation (\$23,768)
- Seminole County Toilet Rebate Program Phase 2 (\$2,512)

## VIII. Appendices

### State Funding for AWS

- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
- JEA Demand-Side Management Water Conservation Program (\$1,800,366)
- JEA H2.0 Purification Demonstration Facility (\$1,800,366)
- City of DeLand Reclaimed Water Main Extension — Phase 5 (\$907,533)
- City of Minneola AWS Reclaimed Water Project (\$756,154)
- Town of Interlachen Water Supply System Replacement — Phase 4 (\$300,061)
- City of Palatka Water Main Improvements - Madison Street (\$300,061)
- Sunshine Water Services Oranges Lower Floridan Well (\$259,853)
- Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$42,357)
- Town of Oak Hill 200 LLC Rosala West Water Conservation (\$28,386)
- Seminole County Toilet Rebate Program Phase 2 (\$3,001)

### Local Funding for AWS

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

**VIII. Appendices**

**C. Outstanding Debt**

Not applicable to the St. Johns River Water Management District.

## VIII. Appendices

### D. 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: 4.33 Contingent workers and 2.61 Interns. The total workforce is 543.94.

## **VIII. Appendices**

### *b. Health Insurance*

The water management districts continue to explore options individually, as well as collectively, to standardize benefits and control health insurance costs for both the employee and employer.

**IX. Contacts**

**IX. Contacts**



**St. Johns River Water Management District**

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