

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**

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**Fiscal Year 2024-25**

# **Tentative Budget**

**(Pursuant to Section 373.536, *Florida Statutes*)**

**August 1, 2024**



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

St. Johns River Water Management District

Tentative Budget

Budget Year 2024–25



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# St. Johns River Water Management District

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

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July 29, 2024

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

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

Dear Governor DeSantis:

In accordance with Section 373.536, *Florida Statutes*, the St. Johns River Water Management District's (District) Tentative Budget for Fiscal Year (FY) 2024–25 is provided for your review.

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

On July 9, 2024, in alignment with Focus on Florida's Future Budget, the District's Governing Board approved transmittal of a tentative balanced budget totaling \$600.2 million. The Governing Board also approved using a millage rate of 0.1793, that effectively allocates staff resources in support of the District's four core missions: water supply, water quality, natural systems, and flood protection.

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

- Focusing on implementing the Grove Land Reservoir and Stormwater Treatment Area Project;
- Continuing the design and permitting for the Taylor Creek Reservoir Project;
- 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;
- Constructing, operating, and maintaining flood protection and restoration projects;
- Managing and restoring District lands for water resource benefits;
- Recommending Minimum Flows and Minimum Water Levels along with any required Prevention/Recovery Strategies; and

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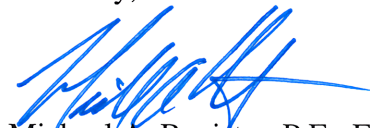
- Implementing water supply planning strategies to meet future water demands while protecting water resources.

The Governing Board has dedicated the \$400 million legislative appropriation for the implementation of the Grove Land Reservoir and Stormwater Treatment Area Project as well as \$57.73 million for inter-agency funding in this Tentative Budget. Of the \$57.73 million, \$3.5 million is allocated for springs restoration, \$13.6 million is allocated for alternative water supply projects, \$5.5 million for Lake Apopka restoration, \$10 million for new projects that will benefit the Indian River Lagoon, \$1 million for resiliency projects, and the remaining \$24.13 million for Water Resource Development Projects and Surface Water Projects. Currently, cost-share projects in progress will provide over 25 million gallons per day (mgd) of alternative water supply, 3 million gallons (MG) of storage capacity, and conserve 1.7 mgd of potable water. These projects will reduce nutrients to our waterways with an annual load reduction of 39,150 pounds of total phosphorus and 198,614 pounds of total nitrogen. Finally, cost-share projects focused on flood protection will enhance local governments' capabilities to protect approximately 52 acres of flood prone areas and restore 20 acres of wetlands.

Additionally, upcoming cost-share projects will provide nearly 8 mgd of alternative water supply, 9 MG of storage capacity, and conserve 60,000 gallons per day of potable water. These projects will reduce nutrients to our waterways by an estimated annual load reduction of 5,700 pounds of total phosphorus and 40,234 pounds of total nitrogen. Cost-share projects focused on flood protection will enhance local governments' capabilities to protect 318 acres from flooding.

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

Sincerely,



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

cc: Attached Recipient List

**SJRWMD Tentative Budget for FY 2024–25**

**July 29, 2024**

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**Recipients of St. Johns River Water Management District Tentative Budget for FY 2024–25:**

Pursuant to Florida Statutes, the Tentative Budget for Fiscal Year 2024–25 has been provided via email to the following recipients:

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**SJRWMD Tentative Budget for FY 2024–25**

**July 29, 2024**

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**SJRWMD Tentative Budget for FY 2024–25**

**July 29, 2024**

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Jennifer Adams, Environmental Administrator, Office of Water Policy and Ecosystems Restoration  
Christopher Rothenberg, Operations Review Specialist, Office of Water Policy and Ecosystems Restoration

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

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## I. Foreword

### I. Foreword

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

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

In compliance with statutory requirements, on July 9, 2024, the Budget Officer of the St. Johns River Water Management District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2024–25 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 4, 2024, and the final hearing will take place on September 20, 2024. Since this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 30, 2024, on the District's website: [www.sjrwmd.com](http://www.sjrwmd.com).

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

## II. Introduction

## II. Introduction

### A. History of Water Management Districts

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

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

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

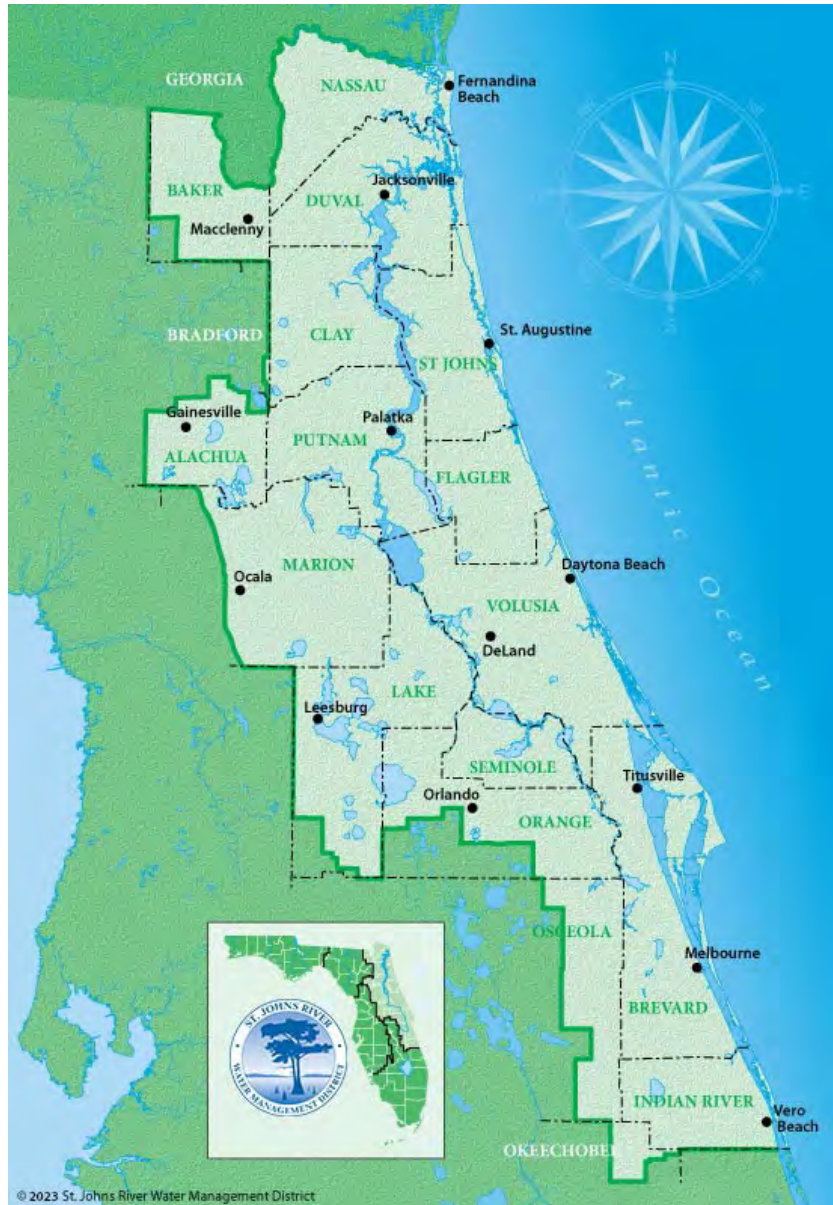


Figure 1 – District Map

## II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 7.8 million acres 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 (IRL), 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 2023, an estimated 6 million people resided within the District’s boundaries, a population that is projected to reach 7.6 million by the year 2045.

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

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

The District is governed by a nine-member Governing Board, each with a four-year term. Under the direction of its Governing Board, the District’s organization is basin management focused and 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 11 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 778,277 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 555 full-time equivalent positions (FTEs) in Fiscal Year (FY) 2024–25. The FTEs work out of multiple locations, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. The telephones and addresses for District Headquarters and individual service centers are listed below.

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

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

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

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

## II. Introduction

### C. Mission and Guiding Principles of the District

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

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

- Water Supply
  - Develop and Implement Regional Water Supply Plans
  - Develop and Implement MFLs and Prevention and Recovery Strategies
  - Promote Water Conservation
  - Develop Alternative Water Supply (AWS) and Water Resource Development Projects
- Water Quality
  - Protect and Improve Water Quality in Surface Water and Groundwater by Reducing Nutrients
  - Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives
  - Implement Innovative and Cost-effective Water Quality Restoration Projects
- Flood Protection
  - Operate Structural Water Management Systems to Meet Flood Protection, Water Resource, and Water Supply Needs
  - Strategically Acquire and Restore Floodplain Wetlands to Improve Resilience
  - Gather Real-Time Data and Develop Tools to Help Plan for and Minimize Flood Damage and to Protect People, Property, and Infrastructure
- Natural Systems
  - Acquire and/or Manage Conservation Land, Especially Floodplain Wetlands, for Natural Resources
  - Manage Invasive Exotic and Nuisance Species 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 Ecological Functions

## II. Introduction

### D. Development of the District Budget

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

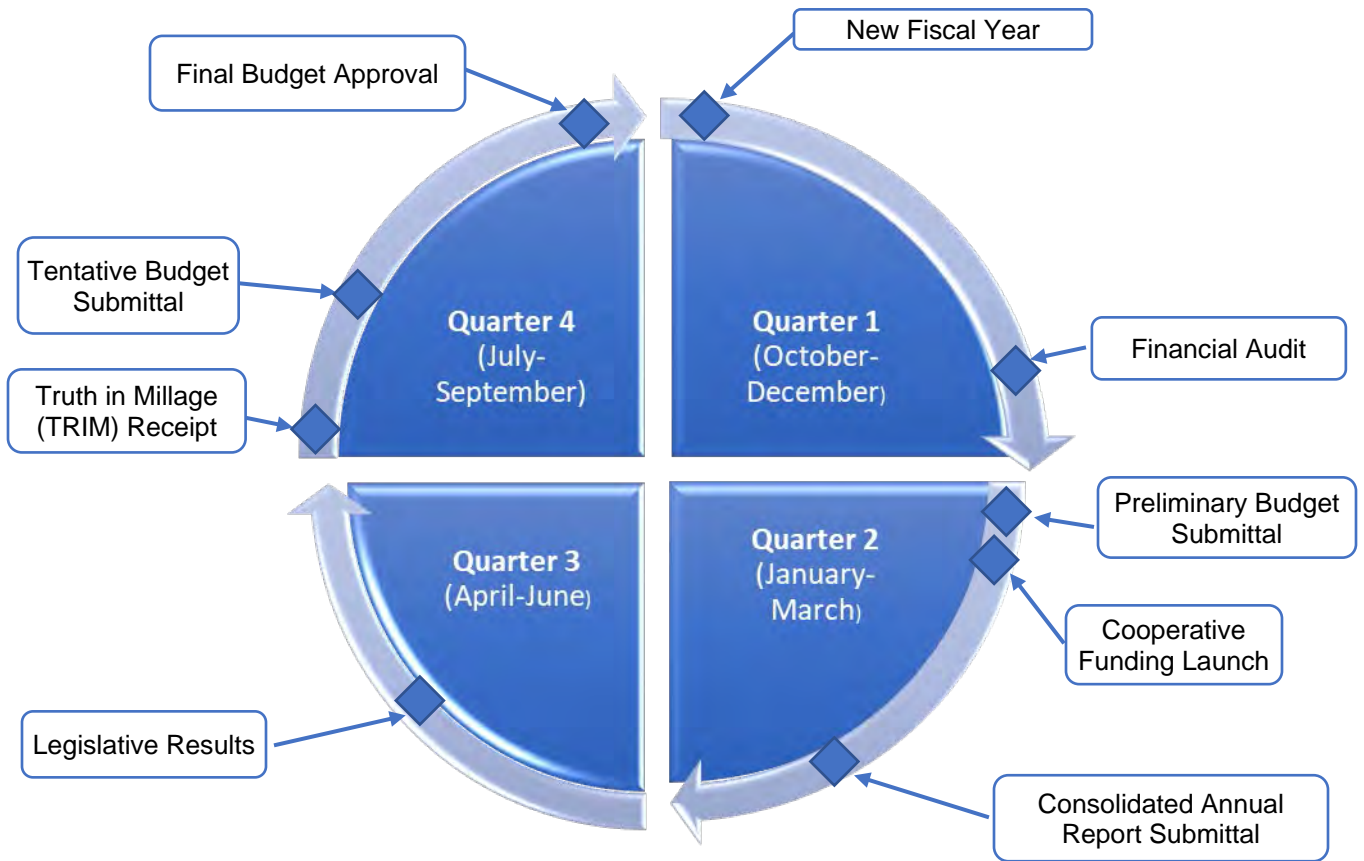


Figure 2 – Budget Process

Prior to the adoption of the final budget and in compliance with section 200.065, F.S., the District will advise all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for FY 2024–25, as well as the rolled-back rate, and the date, time, and location of the public hearing on the matter.

## **II. Introduction**

The District will hold two TRIM public hearings in September. The first public hearing will take place on September 4, 2024, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing will take place on September 20, 2024, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

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

## II. Introduction

### E. Budget Guidelines

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

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

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

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

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

1. A single purchase of land in excess of \$10 million, except for land exchanges.
  - The District does have a single purchase of land in excess of \$10 million in the Tentative Budget. Legislative funding was appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project in the amount of \$400,000,000.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
  - The District does have cumulative purchases of land in excess of \$50 million in the Tentative Budget as a result of the legislative appropriation for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project.
3. Any issuance of debt on or after July 1, 2012.
  - The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record SBITAs as Debt (Other Financing Sources) and the Capital Outlay portion in the initial year of the lease/subscription.



## II. Introduction

4. Any individual variances in a district’s Tentative Budget in excess of 25 percent from a district’s Preliminary Budget.

As indicated in the table below, the District does have an individual variance in excess of 25 percent from the Preliminary Budget for Program 2.0. Of the 525%, or \$424,074,982 variance for Program 2.0, approximately 94.3%, or \$400,000,000, is due to the addition of legislative funding that was not included in the Preliminary Budget for the Grove Land Reservoir and Stormwater Treatment Area Project.

EOG program	Fiscal Year 2024–25 (Preliminary Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Preliminary-Tentative)	Difference in % (Preliminary-Tentative)
1.0 Water Resources Planning and Monitoring	\$ 22,187,579	\$ 22,464,739	\$ 277,160	1.2%
2.0 Land Acquisition, Restoration, and Public Works	80,773,261	504,848,243	424,074,982	525.0%
3.0 Operation and Maintenance of Works and Lands	33,121,467	39,370,833	6,249,366	18.9%
4.0 Regulation	18,322,649	19,214,685	892,036	4.9%
5.0 Outreach	1,753,983	1,861,676	107,693	6.1%
6.0 Management and Administration	11,654,509	12,452,730	798,221	6.8%
<b>TOTAL</b>	<b>\$ 167,813,448</b>	<b>\$ 600,212,906</b>	<b>\$ 432,399,458</b>	<b>257.7%</b>

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

Program	FY 2024–25 Tentative Budget	% of Total Budget
5.0 Outreach	\$ 1,861,676	0.3%
6.0 Management and Administration	\$ 12,452,730	2.1%
<b>Grand Total (programs 1.0 through 6.0)</b>	<b>\$ 600,212,906</b>	<b>100.0%</b>
<b>5.0 and 6.0 Total</b>	<b>\$ 14,314,406</b>	<b>2.4%</b>

**II. Introduction**

**F. Budget Development Calendar and Milestones**

<b>Date</b>	<b>Activity</b>
October 1	New fiscal year begins
October 6	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October 27	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 11	Preliminary Budget due to DEP for review
December 12	Present draft Preliminary Budget to Governing Board
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 8	District Governing Board approves the January 15 submittal of the Preliminary Budget (373.535(1)(a), F.S.)
January 15	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April–May	Districts continue evaluation and refinement of the budget
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to districts – TRIM (193.023(1) and 200.065(1), F.S.)
July 9	Tentative Budget due to DEP for review
July 9	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
August 30	The Tentative Budget is posted on the District’s official website (373.536(5)(d), F.S.)
September 4	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 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 20	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 23	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

### III. Budget Highlights

## III. Budget Highlights

### A. Current Year Accomplishments and Efficiencies

This budget, submitted August 1, has been drafted after three quarters of the current fiscal year. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2023–24.

#### Lower St. Johns River Planning Basin

#### Water Supply

##### Water Supply Planning

- The 2023 North Florida Regional Water Supply Plan (NFRWSP) received Governing Board approval in December 2023. Stakeholders within the Central Springs/East Coast (CSEC) Regional Water Supply Plan (RWSP) area continue coordination with the District to identify and implement projects that benefit water bodies in northern Volusia County, which have MFL considerations.
- An alternative water supply (AWS) cost-share agreement, providing \$3,000,000, was executed with JEA to assist in funding an Ozone Treatment Wetland Pilot Study at JEA’s Buckman Water Reclamation Facility. The project will include two half-acre pilot wetland cells, ozonation equipment, and sampling sites. To date, a Pilot Testing Protocol has been completed, the pilot facility design is currently 90 percent complete, permit applications have been submitted, and the project is scheduled to begin construction by November 2024.
- The District also executed a cooperative funding agreement with Clay County Utility Authority (CCUA) in the amount of \$214,285.72, with the District, Suwannee River Water Management District (SRWMD), and the DEP providing funding for the North Florida Regional Water Supply Plan Project Conceptualization project. Four public utilities, JEA, Gainesville Regional Utilities (GRU), St. Johns County Utility Department, and CCUA, are also participating. The project will develop a list of conceptual regional projects to provide for the sustainability of water resources. To date, a list of potential source waters, along with a list of potential recharge locations, has been developed. The project is also evaluating AWS options available to reduce current and future groundwater supply demands by utilization of the source waters identified by the project. A

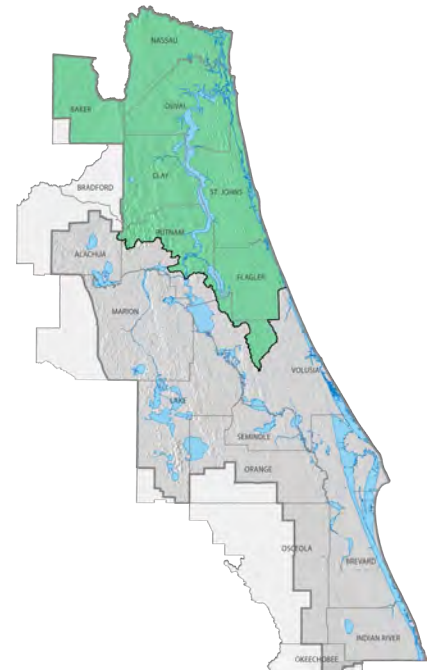


Figure 3 – Lower St. Johns River Planning Basin Map

### III. Budget Highlights

candidate project list has been established and is being refined utilizing review criteria established in April 2024. The current schedule provides for the final conceptual project list to be completed by September 2024.

- Water conservation
  - Continued collaboration with the Northeast Florida Builders Association with quarterly meetings to explore water-conserving approaches to new developments.
  - Participated in the Jacksonville Environmental Symposium with a water conservation booth at the University of North Florida.
  - Conducted a webinar with Continuing Education Units (CEUs) for Homeowners Association (HOA) Community Association Managers (CAMs) in November 2023 with a focus on irrigation efficiency in HOAs. This applies to all planning basins within the District's boundaries.
    - Presented to three HOAs and their members about water-efficient landscaping.
  - Developed a new water conservation rebate program for certain outdoor programs. The program launched in the second quarter and is available to utilities and local governments. This applies to all planning basins within the District's boundaries.
  - Participated as a new member of the University of Florida Institute of Food and Agricultural Sciences (UF-IFAS) Duval Commercial Horticulture advisory board.
  - Presented to four north Florida Rotary chapters about water supply planning and water conservation.
  - Florida Water Star<sup>SM</sup> (FWS): This applies to all planning basins within the District's boundaries.
    - Conducted the statewide FWS Technical Advisory Committee meeting to provide updates on the program and address issues.
    - Inspected and certified an 8-unit apartment complex in St. Augustine for homeless veterans as part of the not-for-profit free inspections. Inspected and certified two more Habitat for Humanity homes in Palm Coast.
    - Continued educating the public about water conservation with the Jacksonville Jaguars.
  - Worked with the Southwest Florida Water Management District (SWFWMD) to evaluate use of the Alliance for Water Efficiency (AWE) conservation tool to estimate water conservation potential for future water supply plans.
  - Finalized details for the Florida Section of the American Water Works Association (FSAWWA) water conservation symposium held in November 2023.
    - Partnered with FSAWWA on promotion of Water Conservation Month throughout the District.
    - Partnered with the South Florida Water Management District (SFWMD) and SWFWMD water conservation staff in presenting a

### III. Budget Highlights

webinar to the FSAWWA membership on the topic of “Expectations for Water Conservation Plans for Water Use Permits.”

- Trained staff and utility companies on developing and reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming.
- Increased the awareness of the District’s irrigation restrictions, including the development of a new education postcard and “fall back” mini campaign.
- Executed an agreement with the Jacksonville Zoo and Gardens to partner on providing water conservation education.
- MFLs
  - Continued development of statistical modeling methods to support assessment of adopted MFLs. Completed Cowpen Lake statistical model and initiated peer review of methodology.
  - Updated status assessment for Volusia County MFLs lakes (e.g., Indian Lake, Scoggin Lake, and Coon Pond) using updated groundwater and surface water models.

#### Watershed Management and Modeling

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

#### Groundwater Modeling and Assessment

- The model update, recalibration, and documentation of the North Florida-Southeast Georgia (NFSEG) v1.5 regional groundwater flow model (jointly developed with SRWMD) will be completed in FY 2023–24. The recalibration will improve simulation of groundwater levels and spring flows within the recalibration focus area that includes the North Florida Regional Water Supply Planning Area (NFRWSPA) and portions of both SRWMD and the District. As a regulatory tool, predictive uncertainty analysis and influence mapping will be completed using this model in FY 2023–24. These results will enable staff to use the model for regulatory evaluation and support regional water supply planning efforts within the NFRWSPA.

### III. Budget Highlights

- The Central Springs Model (CSM) v1.0 was completed and peer reviewed. The CSM v1.1 has been initiated to address peer review and stakeholder comments and will be finalized in FY 2023–24. The CSM will be utilized to support development of the 2027 Central Springs / East Coast (CSEC) Regional Water Supply Plan (RWSP), MFLs, and permitting evaluation in the CSEC region. This applies to the Lower and Middle St. Johns River planning basins, as well as the Ocklawaha River Planning Basin.
- Conceptualization and model development of the Southern District Density-Dependent Model (S3DM) was completed. Model calibration has been initiated. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District. This applies to the Upper St. Johns River / Indian River Lagoon Planning Basin as well.

#### Water Resource Development Projects

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

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, as well as FY 2023–24 AWS funding. Additional funding is being provided by CCUA, GRU, JEA, and St. Johns County, with the remaining balance being funded by the District's fund balance. Progress on this project in the first half of FY 2023–24 includes:

- Continuation of construction of some of the major pump station elements, including connecting the intake to the pump station, completing the electric building structure, and installing the electrical components in the building.
- Continuation of ductile iron pipeline installation, with over nine of the 17 miles completed.
- Treatment system construction with shaping and pipe installation in three of the six treatment cells. Furthermore, construction of the ground storage tank is nearly complete.

### **III. Budget Highlights**

Activities during the remainder of FY 2023–24 will include substantial completion of the pump station and continued work on the pipeline construction.

In FY 2021–22, the District's Governing Board directed staff to increase allocated resources for the Abandoned Artesian Well Plugging Program (AAWPP) and eliminate the landowner's cost-share requirement. During the first three quarters of FY 2023–24, the AAWPP plugged 141 wells conserving 22.5 mgd. The AAWPP plans to plug approximately 27 additional wells during the remainder of FY 2023–24. This will bring the projected total of wells plugged in FY 2023–24 to 168 wells. From November 2022 through June 2024, the AAWPP activities have conserved 37.59 mgd. This applies to all planning basins within the District's boundaries.

#### **Water Quality**

##### Water Quality Monitoring

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

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

#### **Natural Systems**

##### Land Resources

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

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

### **III. Budget Highlights**

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

- Chemically treated 137 acres of invasive plants.
- Maintained 80 miles of trails, 41 parking areas, and 19 campsites.
- Maintained 219 miles of fire lines.
- Replaced three picnic tables, three fire rings, and two wooden benches.
- Removed a footbridge at Rice Creek Conservation Area.
- Conducted prescribed burns on approximately 2,181 acres.
- Completed two timber sales.
- Marked 160 acres of timber for future sale.

During the remainder of the fiscal year, the District intends to complete the following activities in the Lower St. Johns River Planning Basin:

- Maintain approximately 80 miles of trails, 41 parking areas, and 19 campsites.
- Install 3,000 feet of new fence at Deep Creek Conservation Area.
- Complete approximately 350 timber inventory plots.
- Repair the Doe Bay Road walkover at Dunns Creek Conservation Area.
- Complete eight timber sales.
- Conduct prescribed burns on approximately 1,596 acres.
- Treat approximately 325 acres of invasive or exotic plants.
- Mark approximately 180 acres of timber for future timber sales.

### **Flood Protection**

#### Public Works

The District does not operate or maintain water control structures in the Lower St. Johns River Planning Basin. However, general Public Works activities that support this basin are ongoing.

#### Basin Management

- The first basin plans will be completed in FY 2023–24. The basin plans will serve as the blueprint for future scientific research, monitoring and data needs, and project development within the basin. To ensure a robust basin plan, the basin management team is collaborating closely with both internal stakeholders and external partners, including local government entities. The plan will establish the foundation for the District's strategic planning efforts going forward. By identifying the resource challenges and constraints, the District can prioritize its efforts and resources in identifying and implementing solutions. This applies to all planning basins.
- The development of feasibility studies to investigate methods or projects focused on cost effective nutrient load reduction to improve water quality was completed



### **III. Budget Highlights**

and submitted to DEP for funding consideration. This applies to the Lower and Middle St. Johns River planning basins.

- Held public stakeholder coordination workshops in March, April, and May 2024, with our local government partners to kick off the District's basin management program. This applies to all planning basins.

#### **Resiliency**

DEP's Resilient Florida Program must annually submit to the Legislature the Statewide Flooding and Sea-Level Rise Resilience Plan (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.

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 focus on projects like those that have allowed for native habitat restoration and shoreline stabilization, create a model for large-scale shoreline restoration efforts that can be utilized as mitigation for impacts to shorelines in the region, as well as retrofitting of stormwater outfalls with tidal backflow prevention valves to reduce tidal flooding during king and lunar tides, reconstruction of weirs, construction of watershed management collection and stormwater treatment systems, and stormwater management system expansion and reconstruction. This applies to all planning basins within the District's boundaries.

#### **Cooperative Cost-share Funding**

The District has provided annual cost-share funding for programs as discussed below in all planning basins within the District. Additionally, the District is grateful to the Governor, State Legislature, and DEP for providing additional funding to improve the quality and quantity of waters of our Florida springs throughout the District.

Thus far in FY 2023–24, 11 cost-share projects have been successfully completed and one additional project is anticipated to be completed by the end of the third quarter in FY 2023–24. Additionally, the District is supporting eight projects, expected to be completed by the end of FY 2023–24, with cooperative cost-share funding. These 20 projects are distributed across three District cost-share programs:

- Districtwide Cost-share Program (four projects)
- Rural Economic Development Initiative/Innovative Program (three projects)
- Agricultural Cost-share Programs (13 projects)

### **III. Budget Highlights**

For the 20 projects, the total construction cost is approximately \$39.8 million; \$21.1 million provided by the District's partners, \$8 million provided by the District, and \$10.7 million provided by DEP.

Combined, the estimated water resource benefits for the 20 projects are:

- Alternative water supplied: 2.1 mgd
- Reclaimed water storage capacity created: 0.8 million gallons (MG)
- Water conserved: 2.1 mgd
- Total nitrogen (TN) nutrient load reduction: 141,292 lbs./yr.
- Total phosphorus (TP) nutrient load reduction: 29,942 lbs./yr.

Below are two examples of the 20 projects expected to be completed within FY 2023–24:

- The JEA Demand-Side Management Conservation Program includes rebates for high-efficiency toilets, clothes washers, dishwashers, and smart irrigation tools for homeowners. It also includes incentives to commercial customers for implementing the Green Restaurant program, retrofitting ice machines, and cooling tower cost-sharing. The estimated water conservation benefit is 1.5 mgd.
- The L & M Farms of North Florida Precision Land Leveling project involves the purchase of precision land leveling equipment on approximately 1,757 acres of row crop in the Lower St. Johns River Planning Basin. The estimated water conservation benefit is nearly 0.3 mgd. The estimated nutrient load reduction water quality benefit is 4,277 lbs./yr. of TN and 798 lbs./yr. of TP.

### III. Budget Highlights

#### Middle St. Johns River Planning Basin

#### Water Supply

##### Water Supply Planning

- On October 13, 2023, the CFWI Regional Water Supply Plan (RWSP) team conducted a public outreach meeting to update the public and stakeholders on the 2025 CFWI RWSP process. On April 25, 2024, the CFWI RWSP team conducted a public workshop on the technical methods used for the Plan. The three cooperating water management districts, (SJRWMD, SFWMD, and SWFWMD), will continue coordination on analyses and drafting of the plan throughout the fiscal year. This applies to the Ocklawaha River Planning Basin and Upper St. Johns River / Indian River Lagoon Planning Basin as well.
- Stakeholders in the CSEC Planning Region continue to further develop and implement projects identified in the Volusia Prevention/Recovery Strategy. Coordination with the District on individual water supply planning efforts, new project development, water conservation, and funding opportunities is ongoing.
- Conceptual project planning and stakeholder outreach on the development of a draft Wekiva Basin MFLs Prevention and Recovery strategy began in mid-2023 and is anticipated to continue through the fiscal year. This applies to the Ocklawaha River Planning Basin and Upper St. Johns River / Indian River Lagoon Planning Basin as well.

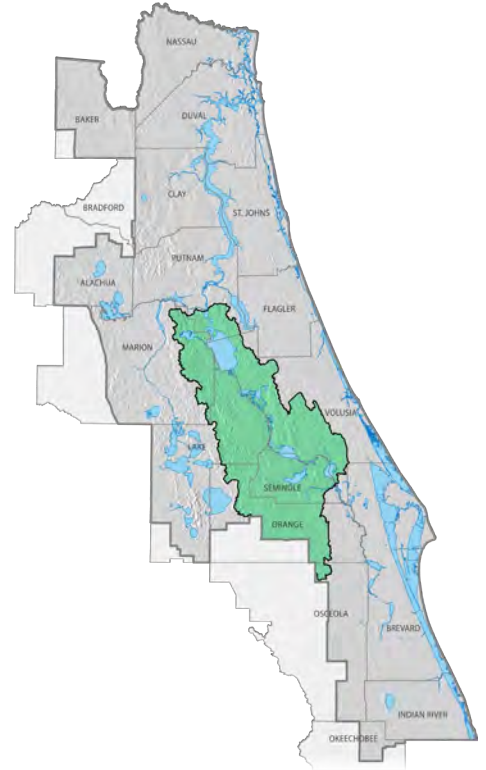


Figure 4 - Middle St. Johns River Planning Basin Map

### III. Budget Highlights

- Water conservation
  - Worked with Lake County HOAs to share information with homeowners on irrigation efficiency.
  - FWS inspected and certified Habitat for Humanity homes in Orange County.
  - Continued reviewing water conservation plans for CUP applications and water conservation programming in the basin.
  - Expanded water conservation outreach and education to new audiences, including multiple HOAs in this basin, and the Orange County Soil and Water Conservation District.
  - Planned and moderated the FSAWWA Water Conservation Symposium in November.
- MFLs
  - Assessed MFLs systems to support development of the 2025 CFWI Regional Water Supply Plan.
  - Continued assessment for numerous adopted MFLs to support regulatory needs.
  - Finalized Wekiva River Basin MFLs report and made available to the public.
  - Held several workshops and conducted outreach to review the draft Wekiva River Basin MFLs determination and assessment with various stakeholder groups.
  - Initiated independent scientific peer review for Wekiva River Basin MFLs.
  - Continued progress on fieldwork and metrics development for numerous CFWI MFLs systems.
  - Initiated peer review (held kick-off workshops) for surface water models in support of Lake Pevatt and Crystal Lake MFLs.
  - Preparing to update status assessment for several Volusia County MFLs lakes once surface water models are complete and the Central Springs Model is finalized.
- Enabled data-driven decisions by monitoring water levels in over 750 surficial and Floridan aquifer system wells, and water quality in 465 of those wells. Maintained 150 surface water level or flow monitoring stations in support of MFLs data needs. This also applies to all planning basins within the District's boundaries.
- Working to expand coverage of Lower Floridan aquifer (LFA) water level monitoring in gap areas to better understand the interaction between the Upper and Lower Floridan aquifers and potential impacts to MFL water bodies from increased LFA withdrawals.

#### Watershed Management and Modeling

- The support of the Florida Silver Jackets Astor Flood Management Study has been completed.

### **III. Budget Highlights**

- The St. Johns River Basin model and its associated model database have been provided to DEP to support the development of the St. Johns River Water Quality Model. The developed model will help to support DEP’s TMDL program and the District’s water quality initiatives.
- The model setup for the Middle and Lower St. Johns River Hydrodynamic Flood Forecasting Model will be completed in FY 2023–24. This model will be used to evaluate the effect of sea-level rise and extreme storm events and to provide the real-time forecasts of river stages and flows along the middle and lower St. Johns River.
- The District has been awarded a \$1,500,000 grant for The Real-Time Flood Forecast Resiliency Model from the Fiscal Year 2023–24 Resilient Florida Program Planning Grant Awards. The District is working to procure contractors for this work. The contractor selection and negotiation are expected to be completed in FY 2023–24. This applies to the Upper St. Johns River / Indian River Lagoon Planning Basin as well.

#### Groundwater Modeling and Assessment

- The East Central Florida Transient Expanded (ECFTX) model simulations required for development of the 2025 Central Florida Water Initiative (CFWI) Regional Water Supply Plan (RWSP) have been completed. This applies to the Ocklawaha River Planning Basin as well.
- The ECFTX prediction uncertainty analysis and influence coefficient mapping (critical for regulatory and planning decisions within CFWI) have been completed. This applies to the Ocklawaha River Planning Basin as well.
- Conceptualization and model development of the Southern District Density-Dependent Model was completed. Model calibration has been initiated. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District.

#### **Water Quality**

##### Restoration Efforts

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

Local stakeholder interest in restoring the lake began in 1993 with the Friends of Lake Jesup. In 2002, the District’s Governing Board designated Lake Jesup as a priority basin for restoration of water quality and fish and wildlife habitats. In 2008, in conjunction with the Lake Jesup Interagency Management Strategy, DEP adopted a

### III. Budget Highlights

TMDL for TP followed by the Lake Jesup BMAP. As a result, progress is being made to reduce nutrient sources and concentrations to improve the lake’s water quality and clarity.

- Two projects are underway on Lake Jesup to improve its water quality and reduce the effects of HABs. To date in FY 2023–24, progress includes:
  - Using DEP funding, the District bench-top tested three technologies to reduce phosphorus flux from Lake Jesup sediments. The top ranked technologies are being evaluated using limnocorrals installed in Lake Jesup. This evaluation will be completed in 2024.
  - Flow-through nutrient load reduction treatment systems at Lake Jesup were evaluated during FY 2021–22, with the conclusion that small treatment-facility footprint technologies, including nutrient sorption media, could remove TN and TP at higher rates than a flow-through wetland system for a similar capital investment. To date in FY 2023–24, the District retained Tetra Tech, Inc. to design and permit a full-scale, media-based nutrient removal system that cost-effectively removes TN and TP from Lake Jesup’s water column. The project will pump raw water from the lake and treat to state water quality criteria before discharging back to the lake. The project is located on a 9.7-acre District-owned upland property adjacent to the east shore of the lake. A bench-top pilot study will be conducted, and design will continue through the remainder of FY 2023–24.
- Legislative funding was provided to fund a water quality and flood protection study for the Loch Haven Chain of Lakes near Orlando, Florida. This chain is within the large Lake Jesup watershed. The funding supports a feasibility study, design, and construction of projects that improve water quality and flood protection in the chain of lakes. To date in FY 2023–24, a project scope has been developed. In the last three quarters of FY 2023–24, the first and second phases of the feasibility study will be completed, focusing on reviewing the current stormwater infrastructure and nutrient loading in the watershed.

### Natural Systems

#### Land Resources

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

- Chemically treated 8 acres of invasive plants.
- Maintained 76 miles of trails, 27 parking areas, and 13 campsites.
- Maintained 187 miles of fire lines.
- Contracted mulch mowing on 132 acres for fuel management.
- Replaced seven picnic tables, two fire rings, 13 benches, and one pitcher pump.
- Replaced handrails on the State Road 11 fishing platform at Heart Island Conservation Area.

### **III. Budget Highlights**

- Replaced decks on an observation tower at Lake Jesup Conservation Area.
- Capped parking lots with shell at Econlockhatchee Sandhills Conservation Area and Hal Scott Regional Preserve and Park.
- Replaced a weather shelter at Lake Monroe Conservation Area.
- Conducted prescribed burns on approximately 3,138 acres.
- Completed one timber sale.

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

- Maintain 76 miles of trails, 27 parking areas, and 13 campsites.
- Demolish and remove old powerline infrastructure at Hal Scott Regional Preserve and Park and Lake Monroe Conservation Area.
- Repair and maintain water control structures at Lake Monroe Conservation Area.
- Complete approximately 300 timber inventory plots.
- Complete six timber sales.
- Conduct prescribed burns on approximately 826 acres.
- Treat approximately 116 acres of invasive or nuisance plants.
- Mark approximately 185 acres of timber for future timber sales.

#### **Flood Protection**

##### Public Works

The District does not operate or maintain flood protection structures in the Middle St. Johns River Planning Basin. However, general Public Works activities that support this basin are ongoing.

#### **Resiliency**

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

The District received grant funding from DEP for the Lake George Conservation Area and real-time flood forecasting. For the remainder of the year, the District will be developing grant agreements and procuring services to complete the work.

### III. Budget Highlights

#### Cooperative Cost-share Funding

Thus far in FY 2023–24, one cost-share project has been successfully completed. Additionally, the District is supporting seven projects, expected to be completed by the end of FY 2023–24, with cooperative cost-share funding. These eight projects are distributed across two District Cost-share programs:

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

For these eight projects, the total construction cost is approximately \$10.2 million; with \$4.3 million provided by the District's partners, \$2.9 million provided by the District, and nearly \$3 million provided by DEP.

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

- Alternative water supplied: 1.5 mgd
- Water conserved: 0.11 mgd
- TN nutrient load reduction: 2,816 lbs./yr.
- TP nutrient load reduction: 498 lbs./yr.
- Acres of wetlands improved: 20

Below are two examples of the eight projects expected to be completed within FY 2023–24:

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



### III. Budget Highlights

#### Ocklawaha River Planning Basin

##### Water Supply

##### Water Supply Planning

- Stakeholders in the CSEC Planning Region continue to implement projects identified in the Silver Springs Prevention Strategy, while coordinating on additional project development and funding opportunities.
- The District continues to collaborate with the Withlacoochee Regional Water Supply Authority (WRWSA) and SWFWMD on the WRWSA 2024 Water Supply Plan Update.
- Water conservation
  - FWS increased the awareness of the District’s irrigation restrictions, including development of a new education postcard in conjunction with the City of Clermont.
  - Attended planning meeting with the Marion County Florida-Friendly Landscaping advisory committee to lay out programming for the coming six months.
  - Expanded water conservation outreach and education to new audiences, including HOAs in this basin.
  - Coordinated with GRU regarding conservation programming and rebates.
- MFLs
  - Assessed MFLs systems to support development of the 2025 CFWI Regional Water Supply Plan.
  - Finalized Apshawa Lake South MFLs report and made available to the public.
  - Held workshops to review the draft Apshawa Lake South MFLs determination and assessment with stakeholders.
  - Completed independent scientific peer review for Apshawa Lake South MFLs.
  - Johns Lake MFLs metrics development and report draft is ongoing.
  - Continued progress on updating field data collection in support of Lake Weir MFLs.
  - Continued to develop statistical modeling methods development to support assessment of adopted MFLs. Completed Lake Wauberg statistical model. Initiated peer review of methodology.

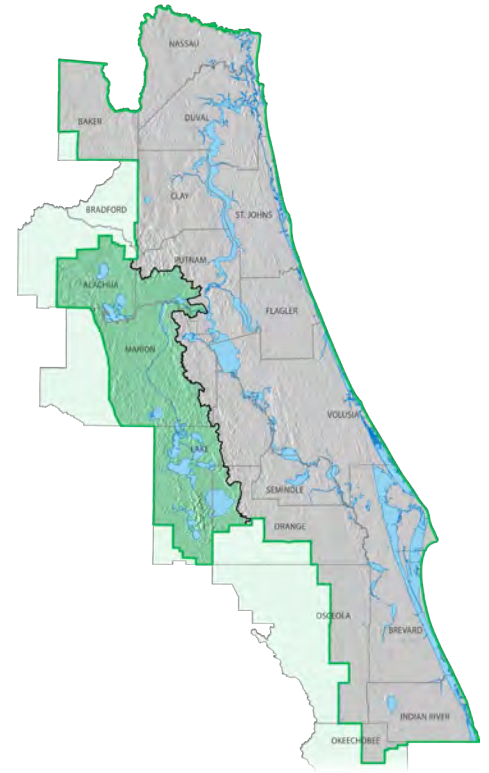


Figure 5 – Ocklawaha River Planning Basin Map

### **III. Budget Highlights**

#### Watershed Management and Modeling

The model setup for the Upper Ocklawaha River water control structures dam breach will be completed in FY 2023–24. This model will be used to support the development of Emergency Action Plans for four major District-owned water control structures along the Upper Ocklawaha River.

#### **Water Quality**

##### Restoration Efforts

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

- In 2023 the Legislature allocated \$2,000,000 in funding to the District to implement hydrilla treatments on Lake Apopka. In addition, it allocated an additional \$5,000,000 for implementation of important and urgent projects. The District, in collaboration with the Florida Fish and Wildlife Conservation Commission (FWC), implemented a large (6,290 acre) aerial treatment of hydrilla in November 2023. A 1,600-acre follow-up hydrilla treatment was implemented in April 2024 by airboats. These two treatments utilized the \$7,000,000 allocated.
- The District's recirculating treatment wetland on Lake Apopka, the Marsh Flow-Way, is operational following necessary maintenance to its pump station and treatment cells. The recirculating system filters algae and suspended solids from about 30 percent of Lake Apopka's volume each year, helping sustain the clearer water necessary for critical submerged aquatic plants to grow. Design and permitting of three more significant culvert repairs were completed in the first quarter of FY 2023–24, and construction will be completed by the end of FY 2023–24.
- The District issued a contract for engineering services for final design and permitting of the Newton Park Access Channel/Habitat improvement project in 2023. The selected consultant will continue the final design and permitting in the remainder of FY 2023–24. Once implemented, this project will improve boater access to Lake Apopka.

### III. Budget Highlights

- Using an innovative water quality grant from DEP, the District and EutroPHIX are planning to implement a demonstration project using a lanthanum-based phosphorus treatment product at the District's Ocklawaha Prairie Restoration Area. The project will evaluate treating both sediments and open water to reduce phosphorus availability. The project is planned to run through 2025.

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

### Natural Systems

#### Land Resources

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

- Chemically treated 1,549 acres of invasive plants. An additional 7,860 acres were treated as part of the Lake Apopka hydrilla treatment project.
- Maintained 163 miles of trails, 31 parking areas, and five campsites.
- Maintained 139 miles of fire lines.
- Replaced three picnic tables, one fire ring, and two pitcher pumps.
- Replaced decking on the south parking area's ADA-accessible boardwalk at EMCA.
- Repaired recreational structures at Ocklawaha Prairie Restoration Area.
- Repaired the observation tower and inclement weather shelter at Sunnyhill Restoration Area.
- Replaced the entrance gate and 3,000 feet of fence at Lake Apopka North Shore.
- Repaired the observation platform approach ramp at Lochloosa Wildlife Conservation Area.
- Graded roads at Lochloosa Wildlife Conservation Area.
- Contracted mulch mowing on 158 acres for fuel management.
- Conducted prescribed burns on approximately 3,834 acres.
- Completed one timber sale.
- Planted 31 acres of hardwood at Silver Springs Forest Conservation Area.

### **III. Budget Highlights**

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

- Maintain 163 miles of trails, 31 parking areas, and five campsites.
- Chop/mulch/mow 322 acres for fuel management and burn preparation.
- Complete approximately 350 timber inventory plots.
- Repair fire lines, gates, and low-water crossings at Newnans Lake Conservation Area.
- Plant 8 acres of native upland groundcover at Lake Apopka North Shore.
- Complete eight timber sales.
- Conduct prescribed burns on approximately 3,596 acres.
- Treat 5,198 acres of invasive or exotic plants.
- Shred approximately 60 acres of floating tussocks at Orange Creek Restoration Area.
- Mark approximately 175 acres of timber for future sales.
- Continue construction of a new public access point with a launch for paddle craft at the Lake Apopka West Marsh.

#### **Flood Protection**

##### Public Works

Within the Upper Ocklawaha River Basin, the District maintains over seven miles of USACE/District-constructed flood control levees, 110 miles of farm or project levees, four major water control structures, numerous minor water control structures, three navigational locks, and eight pump stations. In addition, the District maintains 35 miles of canals and three navigational locks. Activities supporting maintenance of flood protection systems and Public Works projects in FY 2023–24 include:

- Design of the Burrell lock and dam rehabilitation projects.
- Inspected all federal and District flood protection levees and structures in November 2023.
- Completed monthly mowing of District properties.
- Completed regrading of the EMCA Wildlife Drive.
- Installed fish barriers at Lake Level Canal Road within the Lake Apopka North Shore.
- Regraded and stabilized the east slope of the Apopka-Beauclair Canal West levee.
- Regraded several miles of roadways on multiple properties.
- Placed chip seal (flexible) pavement on nearly 1.5 miles of the Lake Apopka Wildlife Drive to minimize long-term maintenance.
- Stabilized portions of the property known as Little Italy on the North Shore of Lake Apopka using geogrid for better access.
- Installed manatee detection systems at the Apopka, Burrell, and Moss Bluff locks.

### III. Budget Highlights

- Assisted with the repairs to the Interconnect pump station on the Lake Apopka North Shore.

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

- Regrade the Wildlife Drive and Loop Trail within the Lake Apopka North Shore. Over time, the nearly 11-mile-long Wildlife Drive and 20-mile-long trail have begun to deteriorate and need to be regraded. Additional lime rock will be placed, and the roadways/trail regraded and compacted.
- Continuing to maintain the districtwide mowing contracts and evaluating needs for mechanical vegetation removal across the District, particularly on the flood protection levees.
- Continue to inspect all federal and District flood protection levees and structures.
- Perform annual inspections of non-flood protection infrastructure to determine needed repairs.
- Regrading and capping roadways within Newnans Lake Conservation Area, including replacing multiple culverts and constructing low water crossings.
- Clearing woody vegetation from roadway right-of-way on multiple properties.
- Performing annual inspections of non-flood protection infrastructure to determine needed repairs.
- Refurbishing several wooden structures within multiple properties, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures had deteriorated over time and these repairs will preserve the overall integrity of the structures.
- Refurbishing the water resource access platform at Harris Bayou.
- Refurbishing the two pumps and motors associated with the Duda pump station on the Lake Apopka North Shore. This station has not been refurbished since it was installed.
- Completing improvements to the Apopka-Beauclair Canal West levee, including regrading and stabilizing with riprap and a geosynthetic erosion control system.
- Degrading a portion of the project levee north of Roach Road within Lake Apopka North Shore and regrading the remaining 0.5 miles of the project levee. Degrading this levee will eliminate multiple sloughing and erosion concerns.
- Stabilizing nearly 0.75 miles of the Welland Road east slope and Roach Road north slope using a geosynthetic erosion control system.
- Raising Conrad and Hooper Farms roads (Lake Apopka North Shore) to an elevation of 64 feet (NAVD 88) to allow for additional water storage and more operational control when moving water on the North Shore.
- Creating breaches within the southern levee of EMCA to allow better water and wildlife exchange between Lake Griffin and the conservation area.
- Installing new outlet culvert from West Marsh on the Lake Apopka North Shore into the Apopka-Beauclair Canal.
- Replacing several deteriorated culverts on Lake Apopka North Shore to effectively move water between various areas.

### **III. Budget Highlights**

#### **Basin Management**

- The development of a Lake Apopka water quality feasibility study to investigate methods or projects for further reduction of biologically available phosphorus in Lake Apopka's water column was completed and approved by DEP for funding.

#### **Resiliency**

The District is developing grant proposals for projects to be submitted to DEP for inclusion in the Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan) and Resilient Florida Planning Grants. The District's projects focus on flood mitigation and management of the C-231 Levee within the Sunnyhill Restoration Area for the Resilience Plan and a flooding level of service for the Upper Ocklawaha River Planning Basin.

#### **Cooperative Cost-share Funding**

Thus far in FY 2023–24, seven cost-share projects have been successfully completed. Additionally, the District is supporting eight projects, expected to be completed by the end of the fiscal year, with cooperative cost-share funding. These 15 projects are distributed across four District Cost-share programs:

- Districtwide Cost-share Program (four projects)
- Rural Economic Development Initiative/Innovative Program (one project)
- Agricultural Cost-share Programs (eight projects)
- 2021 Alternative Water Supply Funding Program (two projects)

For these 15 projects, the total construction cost is approximately \$11 million; with \$4 million provided by the District's partners, \$1.4 million provided by the District, and \$5.6 million provided by DEP.

Combined, the estimated water resource benefits for the 15 projects are:

- Alternative water supplied: 6.6 mgd
- Water conserved: 0.08 mgd
- TN nutrient load reduction: 9,520 lbs./yr.
- TP nutrient load reduction: 1,677 lbs./yr.

Below are two examples of the 15 projects expected to be completed within FY 2023–24:

- The Richard Davis Cover Crop for Citrus Middles project involves purchasing equipment for the establishment of cover crop in citrus row middles benefiting the Ocklawaha River Basin. The estimated nutrient load reduction benefit is 2,907 lbs./yr. of TN and 403 lbs./yr. of TP.

### **III. Budget Highlights**

- The Groveland Crystal Lake Reclaimed Water System Improvements includes the rehabilitation of the existing surface water withdrawal system with a new intake structure, pumps, piping, controls and a weir system to control discharge and manage storage. The estimated water supply benefit is 0.08 mgd.

### III. Budget Highlights

#### Upper St. Johns River / Indian River Lagoon Planning Basin

##### Water Supply

##### Water Supply Planning

- Stakeholders in the CSEC Planning Region continue to coordinate on the development of projects that increase alternative water supplies and water conservation along with funding opportunities for project implementation.
- Stakeholders in the CFWI Planning Area are coordinating on individual water supply planning efforts, project development, and funding opportunities.
- Water conservation
  - Participated in the Outside Collaborative presented on sustainable landscaping.
  - Continued as lead planner for the FSAWWA water conservation symposium in November 2023 and coordinated the FSAWWA Water Conservation Month promotion.
  - Continued reviewing water conservation plans for CUP applications and water conservation programming.
  - Increased awareness of the District's irrigation restrictions, including development of a new education postcard.
  - Expanded water conservation outreach and education to new audiences, including HOAs in the basin.
- MFLs
  - Continued assessment for adopted MFLs to support regulatory needs.
  - Completed assessment of numerous diversion/withdrawal scenarios in support of Taylor Creek Reservoir (TCR) improvement project. These included assessment of MFLs for Taylor Creek and the St. Johns River at State Road 50, the St. Johns River at Lake Monroe, and the St. Johns River at DeLand.

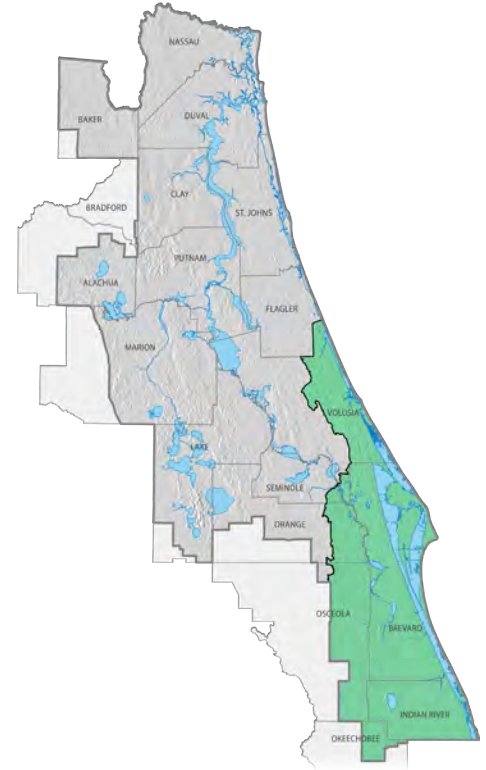


Figure 6 – Upper St. Johns River/Indian River Lagoon Planning Basin Map

##### Watershed Management and Modeling

- The St. Johns River Basin model and its associated model database have been provided to DEP to support the development of the St. Johns River Water Quality Model. The developed model will help to support DEP's TMDL program and the District's water quality initiatives.
- The assessment of water diversion and reservoir operations for the Taylor Creek Reservoir Improvement Project will be completed in FY 2023–24. The results will



### **III. Budget Highlights**

be used to formulate a plan to divert water from the St. Johns River to Taylor Creek Reservoir and to estimate the water yield of the project.

- The Upper St. Johns River Basin (USJRB) real-time flood forecasting model will be in operation during the FY 2023–24 hurricane season to support the District's flood resiliency efforts.
- The C-10 reservoir hydrologic and hydraulic model, along with the wind and wave model, will be updated according to the updated C-10 reservoir design in FY 2023–24.
- The Indian River Lagoon water quality model will be completed in FY 2023–24. This model will be used to assess the effect of nutrient load reductions on nutrient concentrations and algal blooms in the lagoon.
- The review of the USACE's Western Boundary Model will be completed in FY 2023–24. This model will be used to evaluate the offsite flood impact of the Upper St. Johns River Basin Project.

#### Water Resource Development Projects

As discussed in the Lower St. Johns River Planning Basin section, in response to DEP's request for top priority AWS funding considerations, one project was submitted within the Upper St. Johns River / Indian River Lagoon Planning Basin. DEP selected Taylor Creek Reservoir (TCR) for \$17 million in state funding in April 2024.

TCR, located in Orange and Osceola counties near the St. Johns River and State Road 520, is being recognized as a potential water supply source and was included in the 2015 Central Florida Water Initiative Regional Water Supply Plan (CFWI RWSP) as a regional alternative water supply (AWS) project. The 2020 CFWI RWSP also includes the reservoir as a project option to meet central Florida's future water supply needs. To facilitate the use of the reservoir as a water supply source, certain enhancements, such as raising and improving the L-73 Section 1 levee, will be necessary. The District's consultant provided geotechnical evaluation and design assistance, which enabled completion of 60 percent design in FY2023–24. A separate contract was executed in the second quarter of FY 2023–24, which requires the District's consultant to evaluate in situ soils for borrow material, conduct a dam breach analysis, and delineate wetlands onsite; that work will continue through the remainder of the fiscal year. The District anticipates the final report will be complete in December 2024.

#### **Water Quality**

##### Restoration Efforts

Decades ago, to assist with farming and development, many east-west canals were dug in Volusia, Brevard, and Indian River counties that routed freshwater to the Indian River Lagoon (IRL). These canals increased the harmful loads of sediments and nutrients, and induced changes to the salinity through increased freshwater flows to the IRL, while depriving the St. Johns River of valuable freshwater flows. To minimize HABs in the IRL, restore the historic flow of the St. Johns River, and enhance the regional water

### III. Budget Highlights

supply, the District has been implementing projects that harvest the flows from these canals and route them back to the St. Johns River after water quality treatment in a wetland system. Key projects underway in the Upper St. Johns River / Indian River Lagoon Planning Basin for FY 2023–24 include the following:

- The Crane Creek M-1 Canal Flow Restoration project is a regionally beneficial water resource development project that will reduce annual nutrient loadings to the IRL by approximately 24,000 lbs. of TN and 3,100 lbs. of TP, as well as restore approximately 7 mgd of stormwater runoff from a 5,300-acre watershed back to the St. Johns River following treatment in a stormwater treatment area. The project is funded by the District, as well as DEP and Brevard County. Project design and permitting is complete and construction has started. In the first quarter of FY 2023–24, construction progressed further, with the entire two miles of stormwater force main successfully installed. The construction of an operable weir flow control system and pump stations are currently in progress and will continue through the remainder of FY 2023–24.
- The C-10 Water Management Area (WMA) is a proposed 1,300-acre surface water management system located north of Three Forks Conservation Area in Brevard County. The purpose of the project is to reduce the amount of nutrient loading to the IRL, restore historic surface water flows back west to the St. Johns River, increase flood protection, and improve resiliency. The project will provide water quality and alternative water supply benefits. In the second quarter of FY 2023–24, the Brevard County Board of County Commissioners approved the 2024 Save Our Indian River Lagoon (SOIRL) project plan, which includes \$10.46 million in grant funds for C-10 WMA. In the last quarter of FY 2023–24, the District anticipates completing 100 percent design drawings and procuring a consultant to perform a dam breach and seepage and stability analyses.
- The Grove Land Reservoir and Stormwater Treatment Area is a proposed public-private partnership included in the 2015 and 2020 CFWI RWSP as a potential AWS project. The project currently includes converting two citrus groves into reservoirs and diverting up to 100 mgd of water northward to the C-52 Canal to divert water for potential alternative water supply into the St. Johns River, while also preventing undesirable freshwater agricultural runoff from reaching the St. Lucie Estuary, which is part of the IRL. In FY 2023–24, the team will continue its support, offering expertise in areas such as modeling, real estate, environmental sciences, and permitting in preparation for the Legislative funding that was appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project in the amount of \$400,000,000.
- With legislative funding appropriated to DEP, and in support of EO 2019-12, the District has contracted and initiated all four components of its investigation into the role Class B biosolids have in contributing phosphorus loads 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.

### **III. Budget Highlights**

- The second component involves additional water quality sampling for a wider suite of water quality parameters.
- The third component involves the evaluation of remediation techniques for sites where excessive phosphorus has already been applied.
- The final component will examine opportunities for phosphorus recovery at water reclamation facilities.
- The District is exploring the opportunity to develop a public-private partnership that will harvest three species of invasive fish that are rapidly expanding in the Upper St. Johns River Basin. Harvests conducted in spring 2023 were very successful and cost-effective, removing approximately 565 pounds of phosphorus. Spring 2024 harvests are complete in additional basin lakes. In addition to the water quality benefit, two of the three species' nesting and burrowing activities are likely to harm submerged aquatic vegetation, a critical habitat.

#### Water Quality Monitoring

In the 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 HABs in portions of the IRL.

#### **Natural Systems**

##### Land Resources

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

- Chemically treated 2,175 acres of invasive plants.
- Maintained 215 miles of trails, 41 parking areas, and 32 campsites.
- Maintained 144 miles of fire lines.
- Replaced three picnic tables, one fire ring, three benches, and two ground-mount grills.
- Conducted prescribed burns on approximately 18,208 acres.
- Mowed 32 acres of scrub for Florida scrub-jay habitat management at Buck Lake Conservation Area.

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

- Maintain 215 miles of trails, 41 parking areas, and 32 campsites.
- Install a 3,000-square-foot driveway apron entrance to the parking area at Micco Water Management Area.
- Replace a kiosk and two entrance signs at Fort Drum Marsh Conservation Area.
- Replace five camping platforms at various locations.

### III. Budget Highlights

- Repair/retrofit an airboat crossing at Seminole Ranch Conservation Area.
- Replace culverts and install low-water crossing at Sand Lakes Conservation Area.
- Install 1,733 feet of boundary fence on Buck Lake Conservation Area.
- Conduct prescribed burns on approximately 5,104 acres.
- Treat approximately 12,050 acres of invasive or nuisance plants.
- Perform approximately 780 acres of invasive plant treatment for the FWC.

#### Flood Protection

Within the Upper St. Johns River Basin, the District maintains 108 miles of USACE/District-constructed water control levees, 75 miles of farm or project levees, eight major water control structures, over 100 minor water control structures, weirs, and pump stations, and many miles of flood-relief canals. In addition, the District maintains hundreds of miles of roadways and trails. Activities supporting maintenance of flood protection systems and natural systems, water quality improvement, and water supply system infrastructure to date in FY 2023–24 included:

- Inspected all federal and District flood protection levees and structures in November 2023.
- Provided weekly maintenance to all major water control structures and pump stations.
- Completed monthly mowing of District properties.
- Installed two new water quality monitoring stations within Blue Cypress Lake and the St. Johns Water Management Area.
- Installed several new staff gauges for manual water level readings in multiple water bodies.
- Refurbished an inoperable gate at the E-7 water control structure in the St. Johns Marsh Conservation Area.
- Upgraded the Fellsmere Water Management Area (FWMA) pump station (PS#4) from submerged pumps to axial flow pumps for better reliability.
- Maintained all solar panels associated with cultural resource sites and solar powered pump stations within the Fellsmere Water Management Area.
- Installed one mile +/- of gopher tortoise exclusion fencing at Jane Green Detention Area.
- Regraded several miles of roadways on multiple properties.
- Repaired the airboat crossovers at water control structure S-96C.
- Maintained Fellsmere Grade twice per week for public access to Headwaters Lake and Fellsmere Grade Recreational Area. Initiated construction rehabilitation work on Structure S-157.

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

- Continue maintaining the districtwide mowing contracts.
- Continue to inspect all federal and District flood protection levees and structures.
- Regrade and cap roadways on multiple properties.

### **III. Budget Highlights**

- Clear woody vegetation from roadway right-of-way on multiple properties.
- Perform annual inspections of non-flood control infrastructure to determine needed repairs.
- Maintain all major water control structures and pump stations on a weekly basis.
- Refurbish several wooden structures within multiple properties owned by the District, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures have deteriorated over time and these repairs will preserve the overall integrity of the structure.
- Regrade and cap over 28 miles of federal flood protection levees. Capping the levees will ensure the long-term integrity of the levees.
- Regrade and stabilize several miles of federal protection levee slopes. Several sections of the federal levee are experiencing erosion due to degraded sod cover and sandy soils. The District will regrade the slopes and add topsoil and sod to the disturbed areas.
- Replace a wooden bridge with a new aluminum box culvert within the Fort Drum Marsh Conservation Area.
- Refurbish several wooden water quality monitoring platforms.
- Replace existing transfer switches within four major water control structures to improve reliability.
- Automate the side gates at the S-161A water control structure for ease in operation as well as to provide remote operation.
- Pressure wash, paint, and make minor structural repairs to all water control and pump station structures to ensure the long-term integrity of the structures.
- Pressure wash all wooden infrastructure on District properties.
- Upgrade all major water control structure limit switches to be inaccessible to the public.
- Resurface the Headwaters Lake parking lot at Fellsmere Water Management Area.
- Regrade and cap Fellsmere Grade.
- Repair the slope at structure CS-1 on Fellsmere Grade.
- Maintain Fellsmere Grade twice per week for public access to Headwaters Lake and the Fellsmere Grade Recreational Area.
- Remove sediments from boat ramp and boat basin on the C-54 Canal and construct a new concrete access ramp.
- Remove existing and install new gate at S-3 water control structure to control water from Blue Cypress Water Management Area into the St. Johns Water Management Area. This culvert was damaged beyond repair during a recent storm event.

#### Basin Management

- The IRL Stormwater Capture and Treatment Project Development and Feasibility Study update will be completed in FY 2023–24.

### **III. Budget Highlights**

#### **Resiliency**

The District was previously awarded grants for projects that were included in the Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). The District's projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines. The projects included restoration of coastal wetlands along the Indian River Lagoon at Merritt Island National Wildlife Reserve and Sternstein property in the City of Oak Hill. Grant agreements for both projects are complete and work is scheduled to begin on both projects during the summer to early fall 2024.

The District continues to work on several projects that were selected for funding as part of the prior year's Resilience Plan. The projects are as follows:

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

#### **Cooperative Cost-share Funding**

Thus far in FY 2023–24, four cost-share projects have been successfully completed. Additionally, the District is supporting four projects, expected to be completed by the end of the fiscal year, with cooperative cost-share funding. These eight projects are distributed across two District Cost-share programs:

- Districtwide Cost-share Program (three projects)
- Agricultural Cost-share Programs (five projects)

For these eight projects, the total construction cost is approximately \$13.1 million; with \$9.4 million provided by the District's partners, and \$3.7 million provided by the District.

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

- Alternative water supplied: 3 mgd.
- Water conserved: 0.05 mgd.
- TN nutrient load reduction: 2,011 lbs./yr.
- Annual TP nutrient load reduction: 413 lbs./yr.

Below are two examples of the eight projects expected to be completed within FY 2023–24:

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

### **III. Budget Highlights**

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

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

### III. Budget Highlights

#### B. Goals, Objectives, and Priorities

Chapter 373, F.S., authorizes the District to direct a wide range of initiatives, programs, and actions. These responsibilities are grouped under four core mission areas by statute: water supply, water quality, flood protection and floodplain management, and natural systems.

The District developed, and the Governing Board approved, the FY 2024–28 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 \$166,201,784	<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> </ul>
Water Quality \$164,476,497	<ul style="list-style-type: none"> <li>• Protect and Improve Water Quality in Surface Water and Groundwater by Reducing Nutrients</li> <li>• Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives</li> <li>• Implement Innovative and Cost-effective Water Quality Restoration Projects</li> </ul>
Flood Protection and Floodplain Management \$143,925,353	<ul style="list-style-type: none"> <li>• Operate Structural Water Management Systems to Meet Flood Protection, Water Resource and Water Supply Needs</li> <li>• Strategically Acquire and Restore Floodplain Wetlands to Improve Resilience</li> <li>• Gather Real-Time Data and Develop Tools to Help Plan for and Minimize Flood Damage and to Protect People, Property, and Infrastructure</li> </ul>
Natural Systems \$113,156,542	<ul style="list-style-type: none"> <li>• Acquire and/or Manage Conservation Land, Especially Floodplain Wetlands, for Natural Resources</li> <li>• Manage Invasive Exotic and Nuisance Species 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 Ecological Functions</li> </ul>



### III. Budget Highlights

#### C. Budget Summary

##### 1. Overview

###### a. Standard Overview

The FY 2024–25 Tentative Budget demonstrates the District’s commitment to protecting and restoring Florida’s water resources. The District proposes to continue to focus on mission-critical areas, protecting Florida springs, completing District projects, including AWS projects, and funding capital investments in the region.

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

The Tentative Budget is \$600,212,906, compared to \$250,490,466 for the FY 2023–24 Amended Budget. This is an increase of \$349,722,440, or 139.6 percent. The significant increase is primarily due to a \$400,000,000 legislative appropriation for the purchase of land for and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2024–25 Tentative Budget includes \$107,485,114 in ad valorem (property tax) revenue. This estimated ad valorem revenue is based on maintaining the current year millage rate of 0.1793, which assists the District with continuing to focus on mission-critical functions and to support operations of new infrastructure.

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 million gallons per day (mgd) in aquifer recharge to the Keystone lakes region when complete.

For the new fiscal year, the District plans to allocate \$3,652,902 in DEP funds for Springs Cost-share projects, as well as \$321,447 in DEP funds for five continuing AWS projects. In addition, the District plans to use \$13,600,000 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District is submitting this FY 2024–25 Tentative Budget for Legislative review on August 1, 2024. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2023–24 Amended Budget to the FY 2024–25 Tentative Budget.

### III. Budget Highlights

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

	Fiscal Year 2023–24 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2024–25 (Tentative Budget)
<b>SOURCE OF FUNDS</b>				
Beginning Utilization of Fund Balance @ 09/30/23	\$ 184,513,237			\$ 61,802,913
District Revenues	103,093,836	\$ 9,786,269	\$ -	112,880,105
Local Revenues	9,812,062	-	(9,611,622)	200,440
State Revenues	66,662,691	396,431,329	-	463,094,020
Federal Revenues	2,405,943	-	(1,825,441)	580,502
Unearned Revenue @ 09/30/23	7,494,942	9,596,141	(14,997,180)	2,093,903
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 373,982,711</b>	<b>\$ 415,813,739</b>	<b>\$ (26,434,243)</b>	<b>\$ 640,651,883</b>

	Fiscal Year 2023–24 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2024–25 (Tentative Budget)
<b>USE OF FUNDS</b>				
Salaries and Benefits	\$ 61,478,960	\$ 2,894,304	\$ (708,370)	\$ 63,664,894
Contracted Services	16,699,545	3,141,463	(2,219,663)	17,621,345
Operating Expenses	19,375,012	2,290,502	(6,750,087)	14,915,427
Operating Capital Outlay	2,069,992	515,182	(29,216)	2,555,958
Fixed Capital Outlay	79,769,055	434,413,559	(70,744,292)	443,438,322
Interagency Expenditures (Cooperative Funding)	70,937,902	18,398,413	(31,608,386)	57,727,929
Debt	160,000	129,031	-	289,031
<b>TOTAL USE OF FUNDS</b>	<b>\$ 250,490,466</b>	<b>\$ 461,782,454</b>	<b>\$ (112,060,014)</b>	<b>\$ 600,212,906</b>

	Fiscal Year 2023–24 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2024–25 (Tentative Budget)
<b>WORKFORCE</b>				
Authorized Positions (Full-Time Equivalents/FTEs)	537.00	18.00	-	555.00
Contingent Worker (Independent Contractors)	8.31	-	(0.39)	7.92
Other Personal Services (OPS)	-	-	-	-
Intern	3.33	-	-	3.33
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>548.64</b>	<b>18.00</b>	<b>(0.39)</b>	<b>566.25</b>

### III. Budget Highlights

#### b. Preliminary to Tentative Comparison

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

Program 1 (Water Resources Planning and Monitoring) has no significant changes greater than 10 percent or \$1,000,000.

Program 2 (Land Acquisition, Restoration, and Public Works) has a 525 percent, or \$424,074,982, increase from the FY 2024–25 Preliminary Budget of \$80,773,261. Three major budget categories account for the majority of this increase.

Contracted Services increased 38.7 percent, or \$1,556,057 from the Preliminary Budget of \$4,024,175. This is mainly due to state funding from DEP for Feasibility Studies for the Ocklawaha (\$300,000) and Lower and Middle Basins (\$600,000). The District is initiating feasibility studies to investigate methods and identify projects that will provide cost effective nutrient load reductions within the Basins. Additionally, there is a \$350,000 increase for continued work in the Abandoned Artesian Well Plugging program.

Because the program's budget and expenditures are primarily driven by the fund balance utilization plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program's actual expenditures and budgets could fluctuate significantly from one year to another, especially in the Fixed Capital Outlay and Interagency Expenditures budget categories. For this reason, Fixed Capital Outlay experienced a 1,970.2 percent, or \$408,130,045 increase mostly related to the award of a \$400,000,000 legislative appropriation for Grove Land Reservoir and Stormwater Treatment Area Project. Additionally, Interagency Expenditures increased 31.7 percent, or \$13,881,982 compared to the Preliminary Budget. More detailed information is known during the Tentative Budget cycle; thus, project budgets are adjusted based on updated project schedules and new legislative appropriation funding awards.

Program 3 (Operation and Maintenance of Works and Lands) has an 18.9 percent, or \$6,249,366, increase from the FY 2024–25 Preliminary Budget of \$33,121,467. One major budget category is responsible for most of this increase. Fixed Capital Outlay increased 77.3 percent, or \$6,360,247, due primarily to state funding of \$5,000,000 for operational support and dam rehabilitation construction.

**III. Budget Highlights**

Program 4 (Regulation) has no significant changes greater than 10 percent or \$1,000,000.

Program 5 (Outreach) has no significant changes greater than 10 percent or \$1,000,000.

Program 6 (Management and Administration) has no significant changes greater than 10 percent or \$1,000,000.

The table on the following page provides a summary of variances by Program area.

**ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT  
PRELIMINARY AND TENTATIVE BUDGET COMPARISON  
Fiscal Year 2024–25**

EOG program	Fiscal Year 2024–25 (Preliminary Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Preliminary- Tentative)	Difference in % (Preliminary- Tentative)
1.0 Water Resources Planning and Monitoring	\$ 22,187,579	\$ 22,464,739	\$ 277,160	1.2%
2.0 Land Acquisition, Restoration, and Public Works	80,773,261	504,848,243	424,074,982	525.0%
3.0 Operation and Maintenance of Works and Lands	33,121,467	39,370,833	6,249,366	18.9%
4.0 Regulation	18,322,649	19,214,685	892,036	4.9%
5.0 Outreach	1,753,983	1,861,676	107,693	6.1%
6.0 Management and Administration	11,654,509	12,452,730	798,221	6.8%
<b>TOTAL</b>	<b>\$ 167,813,448</b>	<b>\$ 600,212,906</b>	<b>\$ 432,399,458</b>	<b>257.7%</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 areas of responsibility (AORs).

The District's sources of revenue are:

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

The FY 2024–25 operating budget totaling \$90,045,530, funded primarily with ad valorem taxes, accounts for approximately 15 percent of the total budget. This is a 5.9 percent, or \$5,007,924, increase when compared to the operating budget for the FY 2023–24 Amended Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2024–25 Tentative Budget has allocated \$22,834,575, or 20.2 percent, in ad valorem revenues to fund nonrecurring, fixed capital, and interagency projects. 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 total \$463,094,020, and 99 percent of the total will be used for fixed capital outlay and cooperative funding projects. Major appropriations under fixed capital outlay include \$5,000,000 for operational support and dam rehabilitation construction, \$17,000,000 for the Taylor Creek Reservoir Improvements and \$400,000,000 for the Grove Land Reservoir and Stormwater Treatment Area Project. Major cooperative projects funded by the state include, but are not limited to, \$3,500,000 for the Springs Funding Cost-share projects, \$10,502,305 for the Indian River Lagoon Projects Placeholder, \$5,500,000 Lake Apopka Restoration Placeholder, and \$13,600,000 for the Alternative Water Supply Non-Water Protection Sustainability Program.

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

The District re-established its cost-share program during FY 2013–14 with awards to local governments and other partners for construction projects. Inclusive of the FY 2024–25 Tentative Budget, the District has or will have awarded more than \$245,000,000 to this program.

### **III. Budget Highlights**

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 Other Adjustments Prior to Sept 30, 2024.

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

### III. Budget Highlights

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

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2024					
		Total Fund Balance Sept 30, 2023	Utilization of Fund Balance FY 2023–24 (Current Amended)	Other Adjustments Prior to Sept 30, 2024	Projected Total Fund Balance Sept 30, 2024	FY 2024–25	FY 2025–26	FY 2026–27	FY 2027–28	FY 2028–29	Remaining Balance
<b>NONSPENDABLE</b>											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 811,726	\$ -	\$ -	\$ 811,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,726
<b>NONSPENDABLE SUBTOTAL</b>		<b>\$ 811,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 811,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 811,726</b>
<b>RESTRICTED</b>											
WS	Alternative Water Supply - DEP	\$ 2,046,370	\$ -	\$ (2,046,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	4,199	-	-	4,199	-	-	-	-	-	4,199
WQ/FP/NS	Mitigation	14,743,887	(150,000)	-	14,593,887	300,000	150,000	150,000	150,000	150,000	13,693,887
<b>RESTRICTED SUBTOTAL</b>		<b>\$ 16,794,456</b>	<b>\$ (150,000)</b>	<b>\$ (2,046,370)</b>	<b>\$ 14,598,086</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 13,698,086</b>
<b>COMMITTED</b>											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 12,872,926	\$ -	\$ 2,362,336	\$ 15,235,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,235,262
WQ/NS	Land Management / Acquisition	10,236,616	(7,882,006)	(172,043)	2,182,567	2,182,567	-	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection										
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	7,404,298	-	(7,404,298)	-	-	-	-	-	-	-
WS	OFS Springs Prevention/Recovery Strategy										
WS/WQ/FP/NS	General Projects – OFS Springs	10,783,555	-	(10,783,555)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	20,000,000	-	(12,000,000)	8,000,000	-	-	7,920,000	80,000	-	-
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	53,849,310	(43,255,659)	(10,593,651)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	38,053,290	(17,228,270)	150,251	20,975,272	20,975,272	-	-	-	-	-
<b>COMMITTED SUBTOTAL</b>		<b>\$ 153,199,996</b>	<b>\$ (68,365,935)</b>	<b>\$ (38,440,960)</b>	<b>\$ 46,393,101</b>	<b>\$ 23,157,839</b>	<b>\$ -</b>	<b>\$ 7,920,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ 15,235,262</b>
<b>ASSIGNED</b>											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 8,253,696	\$ -	\$ (8,253,696)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ASSIGNED SUBTOTAL</b>		<b>\$ 8,253,696</b>	<b>\$ -</b>	<b>\$ (8,253,696)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNASSIGNED</b>											
WS/WQ/FP/NS	Unassigned	\$ 5,453,363	\$ -	\$ (5,453,363)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>UNASSIGNED SUBTOTAL</b>		<b>\$ 5,453,363</b>	<b>\$ -</b>	<b>\$ (5,453,363)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>		<b>\$ 184,513,237</b>	<b>\$ (68,515,935)</b>	<b>\$ (54,194,389)</b>	<b>\$ 61,802,913</b>	<b>\$ 23,457,839</b>	<b>\$ 150,000</b>	<b>\$ 8,070,000</b>	<b>\$ 230,000</b>	<b>\$ 150,000</b>	<b>\$ 29,745,074</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 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

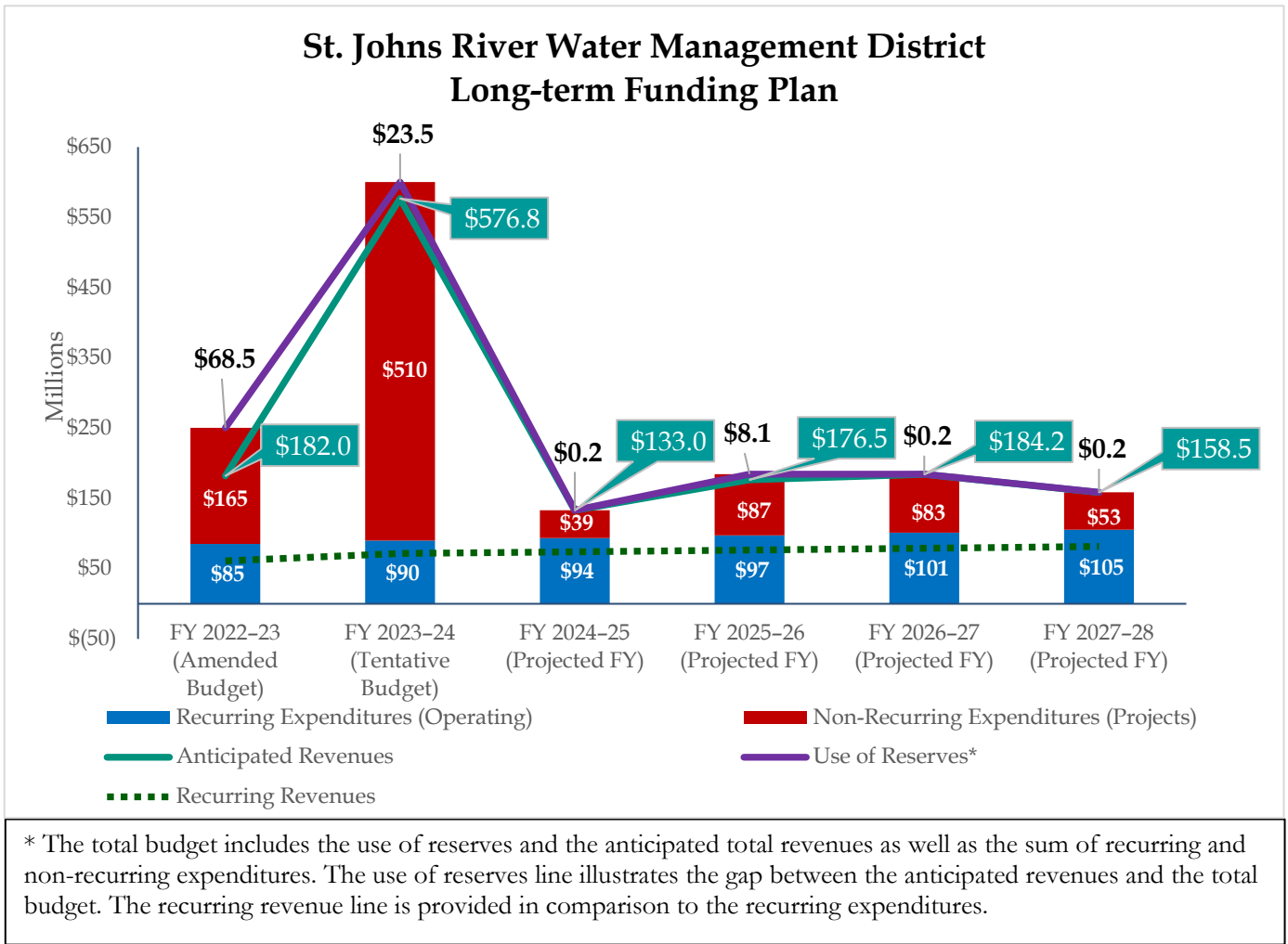
	TENTATIVE BUDGET — Fiscal Year 2024–25	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	\$ 22,464,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	504,848,243	-	22,247,453	-	-	-	-	22,247,453
<b>3.0 Operation and Maintenance of Works and Lands</b>	39,370,833	-	1,210,386	-	-	-	-	1,210,386
<b>4.0 Regulation</b>	19,214,685	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	1,861,676	-	-	-	-	-	-	-
<b>6.0 Management and Administration</b>	12,452,730	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 600,212,906</b>	<b>\$ -</b>	<b>\$ 23,457,839</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,457,839</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>	-	-	-	-	-	1,272,181	20,975,272	-	-	22,247,453
<b>3.0 Operation and Maintenance of Works and Lands</b>	-	-	1,210,386	-	-	-	-	-	-	1,210,386
<b>4.0 Regulation</b>	-	-	-	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	-	-	-	-	-	-	-	-	-	-
<b>6.0 Management and Administration</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,210,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,272,181</b>	<b>\$ 20,975,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,457,839</b>



### III. Budget Highlights

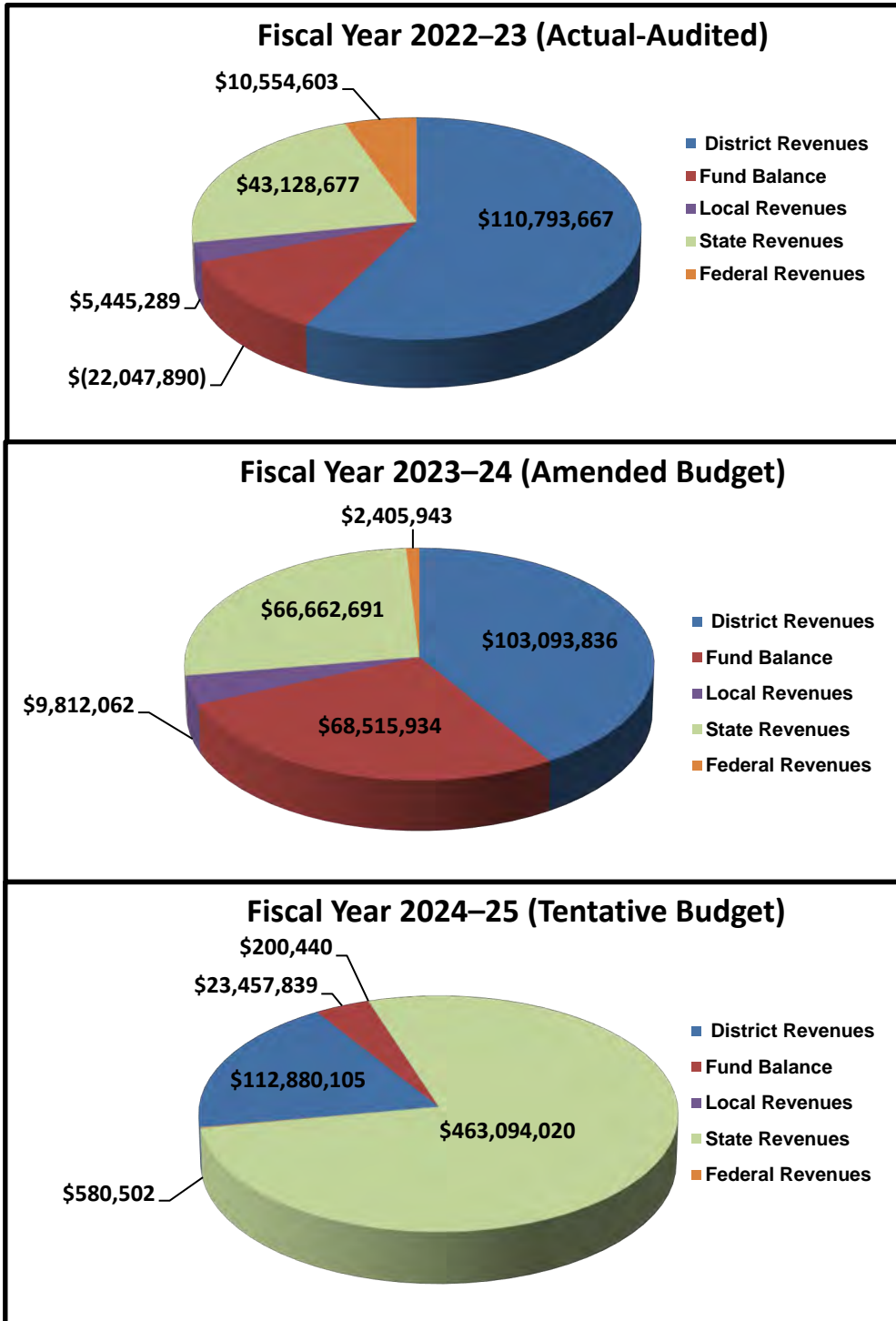
The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2023–24 Amended Budget, FY 2024–25 Tentative Budget, and proposed expense and revenue growth through FY 2028–29. The bars represent expenses, and the lines represent the projected revenues with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



### III. Budget Highlights

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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**REVENUES BY SOURCE**  
 TENTATIVE BUDGET – Fiscal Year 2024–25



**III. Budget Highlights**

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**  
**SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS**  
 Fiscal Years 2022–23 (Actual-Audited), 2023–24 (Amended Budget) and 2024–25 (Tentative Budget)  
**TENTATIVE BUDGET — Fiscal Year 2024–25**

<b>SOURCE OF FUNDS</b>	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	\$ 110,793,667	\$ 103,093,836	\$ 112,880,105	\$ 9,786,269	9.5%
Fund Balance	(22,047,890)	68,515,934	23,457,839	(45,058,095)	-65.8%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	5,445,289	9,812,062	200,440	(9,611,622)	-98.0%
State General Revenues	10,941,737	45,082,023	448,935,889	403,853,866	895.8%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	904,674	429,513	382,587	(46,926)	-10.9%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	14,624,028	19,397,323	12,670,832	(6,726,491)	-34.7%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	16,658,238	1,753,832	1,104,712	(649,120)	-37.0%
Federal Revenues	27,103	2,600	2,600	-	-
Federal through State (DEP)	10,527,500	2,403,343	577,902	(1,825,441)	-76.0%
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 147,874,346</b>	<b>\$ 250,490,466</b>	<b>\$ 600,212,906</b>	<b>\$ 349,722,440</b>	<b>139.6%</b>

<b>District Revenues include</b>	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Ad Valorem	\$ 95,473,023	\$ 98,065,236	\$ 107,485,114	\$ 9,419,878	9.6%
Permit and License Fees	2,622,258	2,125,000	2,125,000	-	-
Timber Revenue	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	2,650,643	1,370,000	1,736,391	366,391	26.7%
Investment Earnings (Loss) Include Interest	6,823,209	1,290,000	1,290,000	-	-
Penalties and Fines	-	-	-	-	-
Other Revenues	3,224,534	243,600	243,600	-	-

<b>REVENUES BY SOURCE</b>	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	\$ 110,793,667	\$ 103,093,836	\$ 112,880,105	\$ 9,786,269	9.5%
Fund Balance	(22,047,890)	68,515,934	23,457,839	(45,058,095)	-65.8%
Debt	-	-	-	-	-
Local Revenues	5,445,289	9,812,062	200,440	(9,611,622)	-98.0%
State Revenues	43,128,677	66,662,691	463,094,020	396,431,329	594.7%
Federal Revenues	10,554,603	2,405,943	580,502	(1,825,441)	-75.9%
<b>TOTAL</b>	<b>\$ 147,874,346</b>	<b>\$ 250,490,466</b>	<b>\$ 600,212,906</b>	<b>\$ 349,722,440</b>	<b>139.6%</b>

### **III. Budget Highlights**

#### **4. Major Source of Funds Variances**

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

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

The District is expected to generate \$107,485,114 in ad valorem revenues in FY 2024–25 with an estimated millage rate of 0.1793. This is an increase of \$9,419,878, or 9.6 percent, from the FY 2023–24 Amended Budget. The increase is due primarily to additional tax revenues from new construction as well as maintaining a 0.1793 millage rate.

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

##### ***Fund Balance***

The use of fund balance has played a major role in funding the District’s non-operating budget in recent years, particularly in funding fixed capital outlay and cooperative funding projects. The projected use of fund balance for FY 2024–25 totals \$23,457,839. This represents a decrease of 65.8 percent, or \$45,058,095, compared to the FY 2023–24 Amended Budget. The decrease in the use of fund balance is in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

##### ***Local Revenues***

The Tentative Budget includes \$200,440 from local sources. This is a decrease of 98 percent, or \$9,611,622, compared to the FY 2023–24 Amended Budget. The majority of the decrease in funding is primarily due to no new funding from cooperator contributions, including Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County, for the Black Creek Water Resource Development project.

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

State funding in the Tentative Budget totals \$463,094,020, which is a 594.7 percent, or \$396,431,329, increase compared to the FY 2023–24 Amended Budget. The increase is primarily due to state funding for the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) and the Taylor Creek Reservoir Improvements (\$17,000,000). State revenues will primarily come from:

##### ***Land Acquisition Trust Fund (LATF)***

The District anticipates using \$12,670,832 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for two cooperative funding programs totaling \$8,500,000, including the Springs Funding Cost-share Placeholder (\$3,500,000) and the Lake Apopka Restoration Placeholder (\$5,000,000), both of which are under activity 2.3; as well as the Tri-

### **III. Budget Highlights**

County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) under subactivity 2.2.1.

- A small portion of the LATF funding will be used to fund one Fixed Capital Outlay project for Field Activities — Land Management (\$948,700) under activity 3.1.
- LATF funding will also be used to fund four land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$100,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$70,000) under activity 3.1; and Chemical Supplies (\$600,000) under activity 3.4.
- Additionally, the District proposes to use \$1,627,132 for five projects under Contracted Services, including Data Collection and Analysis Services (\$575,832) under activity 2.3; 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 \$382,587 from FDOT to fund one FDOT Mitigation Enhancement Project, First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000), under activity 2.3; one FDOT Mitigation Enhancement Project, West Augustine — Twelve Mile Swamp (\$220,407), under activity 3.1; four restoration projects (\$57,180) under activity 3.1; and Vegetation Management and Planting Services (\$90,000) under activity 3.4.

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

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$448,935,889, which includes a new anticipated appropriation for the Indian River Lagoon Projects Placeholder (\$10,000,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$1,350,000), Feasibility Studies in the Ocklawaha, Lower, and Middle Basins (\$900,000), Lake Apopka Restoration Placeholder (\$500,000) and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$80,000) under Activity 2.3; Taylor Creek Reservoir Improvements (\$17,000,000), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,600,000), Water Conservation Program (\$168,545), and four continuing cost-share projects (\$152,902) under sub-activity 2.2.1; Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) under Activity 2.1; and Operational Support Placeholder (\$5,000,000) under activity 3.2. The remaining balances will be used for the DEP Status Monitoring Program (\$168,452) and Research, Data Collection, Analysis, and Monitoring (\$15,990) under Activity 1.2.

### **III. Budget Highlights**

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

Total projected funding under this category totals \$1,104,712, which includes funding from FWC to fund Invasive DEP / FWC Plant Management under activity 3.4 (\$200,000); (\$340,000) from the Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns under Activity 3.1; funding from FWC to continue Manatee Barriers (\$62,407) under Activity 3.2; and a prior year legislative appropriation under this category to fund the Indian River Lagoon Projects Placeholder (\$502,305) under Activity 2.3.

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

Funding from federal sources for FY 2024–25 is projected to total \$580,502. This is a decrease of 75.9 percent, or \$1,825,441, from the FY 2023–24 Amended Budget. The majority of the decrease in funding is primarily due to no new Federal Through State funding for the JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main project. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$94,152) under Activity 1.2 and the continuation of one IRL Stormwater project, Brevard County Pioneer Road Denitrification (\$483,750) in Activity 2.3. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

**III. Budget Highlights**

**5. Source of Funds by Program**

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 TENTATIVE BUDGET — Fiscal Year 2024–25  
**Fiscal Year 2022–23 (Actual-Audited)**

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2022–23 (Actual-Audited)
District Revenues	\$ 16,166,281	\$ 49,057,405	\$ 19,716,220	\$ 14,527,273	\$ 1,426,442	\$ 9,900,046	\$ 110,793,667
Fund Balance	(440,667)	(22,064,301)	457,078	-	-	-	(22,047,890)
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	221,206	5,165,576	42,019	9,046	670	6,772	5,445,289
State General Revenues	876,370	10,065,367	-	-	-	-	10,941,737
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	684,067	220,607	-	-	-	904,674
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	12,162,735	2,461,293	-	-	-	14,624,028
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	16,081,071	577,167	-	-	-	16,658,238
Federal Revenues	19,888	417	5,618	647	48	485	27,103
Federal through State (DEP)	326,242	10,201,258	-	-	-	-	10,527,500
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 17,169,320</b>	<b>\$ 81,353,595</b>	<b>\$ 23,480,002</b>	<b>\$ 14,536,966</b>	<b>\$ 1,427,160</b>	<b>\$ 9,907,303</b>	<b>\$ 147,874,346</b>

District Revenues include	
Ad Valorem	\$ 95,473,023
Permit and License Fees	2,622,258
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	2,650,643
Investment Earnings (Loss) - Include Interest	6,823,209
Penalties and Fines	-
Other Revenues	3,224,534

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2022–23 (Actual-Audited)
District Revenues	\$ 16,166,281	\$ 49,057,405	\$ 19,716,220	\$ 14,527,273	\$ 1,426,442	\$ 9,900,046	\$ 110,793,667
Fund Balance	(440,667)	(22,064,301)	457,078	-	-	-	(22,047,890)
Debt	-	-	-	-	-	-	-
Local Revenues	221,206	5,165,576	42,019	9,046	670	6,772	5,445,289
State Revenues	876,370	38,993,240	3,259,067	-	-	-	43,128,677
Federal Revenues	346,130	10,201,675	5,618	647	48	485	10,554,603
<b>TOTAL</b>	<b>\$ 17,169,320</b>	<b>\$ 81,353,595</b>	<b>\$ 23,480,002</b>	<b>\$ 14,536,966</b>	<b>\$ 1,427,160</b>	<b>\$ 9,907,303</b>	<b>\$ 147,874,346</b>

### III. Budget Highlights

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

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2023–24 (Amended Budget)
District Revenues	\$ 21,261,747	\$ 24,665,537	\$ 25,808,434	\$ 18,069,330	\$ 1,717,815	\$ 11,570,973	\$ 103,093,836
Fund Balance	-	66,948,912	1,567,022	-	-	-	68,515,934
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	149,742	9,625,945	20,087	8,768	670	6,850	9,812,062
State General Revenues	269,075	44,812,948	-	-	-	-	45,082,023
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	149,915	279,598	-	-	-	429,513
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	16,397,323	3,000,000	-	-	-	19,397,323
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	50,000	1,123,832	580,000	-	-	-	1,753,832
Federal Revenues	606	413	450	609	46	476	2,600
Federal through State (DEP)	83,523	2,319,820	-	-	-	-	2,403,343
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 21,814,693</b>	<b>\$ 166,044,645</b>	<b>\$ 31,255,591</b>	<b>\$ 18,078,707</b>	<b>\$ 1,718,531</b>	<b>\$ 11,578,299</b>	<b>\$ 250,490,466</b>

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

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2023–24 (Amended Budget)
District Revenues	\$ 21,261,747	\$ 24,665,537	\$ 25,808,434	\$ 18,069,330	\$ 1,717,815	\$ 11,570,973	\$ 103,093,836
Fund Balance	-	66,948,912	1,567,022	-	-	-	68,515,934
Debt	-	-	-	-	-	-	-
Local Revenues	149,742	9,625,945	20,087	8,768	670	6,850	9,812,062
State Revenues	319,075	62,484,018	3,859,598	-	-	-	66,662,691
Federal Revenues	84,129	2,320,233	450	609	46	476	2,405,943
<b>TOTAL</b>	<b>\$ 21,814,693</b>	<b>\$ 166,044,645</b>	<b>\$ 31,255,591</b>	<b>\$ 18,078,707</b>	<b>\$ 1,718,531</b>	<b>\$ 11,578,299</b>	<b>\$ 250,490,466</b>



### III. Budget Highlights

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

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024–25 (Tentative Budget)
District Revenues	\$ 22,033,896	\$ 28,246,195	\$ 29,088,891	\$ 19,204,904	\$ 1,860,703	\$ 12,445,516	\$ 112,880,105
Fund Balance	-	22,247,453	1,210,386	-	-	-	23,457,839
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	151,648	25,854	6,136	9,146	910	6,746	200,440
State General Revenues	184,442	443,751,447	5,000,000	-	-	-	448,935,889
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	15,000	367,587	-	-	-	382,587
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	9,575,832	3,095,000	-	-	-	12,670,832
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	502,305	602,407	-	-	-	1,104,712
Federal Revenues	601	407	426	635	63	468	2,600
Federal through State (DEP)	94,152	483,750	-	-	-	-	577,902
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 22,464,739</b>	<b>\$ 504,848,243</b>	<b>\$ 39,370,833</b>	<b>\$ 19,214,685</b>	<b>\$ 1,861,676</b>	<b>\$ 12,452,730</b>	<b>\$ 600,212,906</b>

District Revenues include	
Ad Valorem	\$ 107,485,114
Permit and License Fees	2,125,000
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	1,736,391
Investment Earnings (Loss) -	
Include Interest	1,290,000
Penalties and Fines	-
Other Revenues	243,600

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024–25 (Tentative Budget)
District Revenues	\$ 22,033,896	\$ 28,246,195	\$ 29,088,891	\$ 19,204,904	\$ 1,860,703	\$ 12,445,516	\$ 112,880,105
Fund Balance	-	22,247,453	1,210,386	-	-	-	23,457,839
Debt	-	-	-	-	-	-	-
Local Revenues	151,648	25,854	6,136	9,146	910	6,746	200,440
State Revenues	184,442	453,844,584	9,064,994	-	-	-	463,094,020
Federal Revenues	94,753	484,157	426	635	63	468	580,502
<b>TOTAL</b>	<b>\$ 22,464,739</b>	<b>\$ 504,848,243</b>	<b>\$ 39,370,833</b>	<b>\$ 19,214,685</b>	<b>\$ 1,861,676</b>	<b>\$ 12,452,730</b>	<b>\$ 600,212,906</b>

### **III. Budget Highlights**

#### **6. Proposed Millage Rate**

Over a 10-year period from FY 2013–14 through FY 2023–24, the District has adopted rolled-back millage rates to fund its annual budgets. While delivering efficient and cost-effective services on behalf of District taxpayer investments, due to the projected need for additional funding to meet the current and future statutory obligations that require District funding for AWS and OFS, combined with the use of fund balance to fund projects, the District's ability to meet its financial obligations in the future, if the District were to continue adopting a rolled-back millage rate, is unlikely. As a result, the District has decided to maintain the millage rate of 0.1793 in FY 2024–25 in order to continue providing the same level of service to the District's constituents. The District is expected to generate \$107,485,114 in ad valorem revenues in FY 2024–25 with an adopted millage rate of 0.1793.

Property values are set by the counties as of January 1. The District received the estimated values from the property appraisers on June 1 and certified property values in July, which include adjustments for new construction, additions to structures, deletions, increases in the value of improvements, property added due to geographic boundary changes, changes in total taxable value of tangible personal property, and any dedicated increment value. Any additional funding provided by adopting a continuation rate has been designated by the Governing Board to be allocated towards projects to meet the statutory requirements for AWS and OFS.

The table on the next page provides a five-year comparison of millage rates and ad valorem taxes.

The FY 2024–25 Tentative Budget ad valorem tax revenue is based on a proposed millage rate of 0.1793. The projected ad valorem for FY 2024–25 is \$107,485,114, which represents a 9.6 percent increase compared to the FY 2023–24 Amended Budget. The increase is a result of additional tax revenues from maintaining the same millage rate to ensure mission critical functions to continue and support projects.

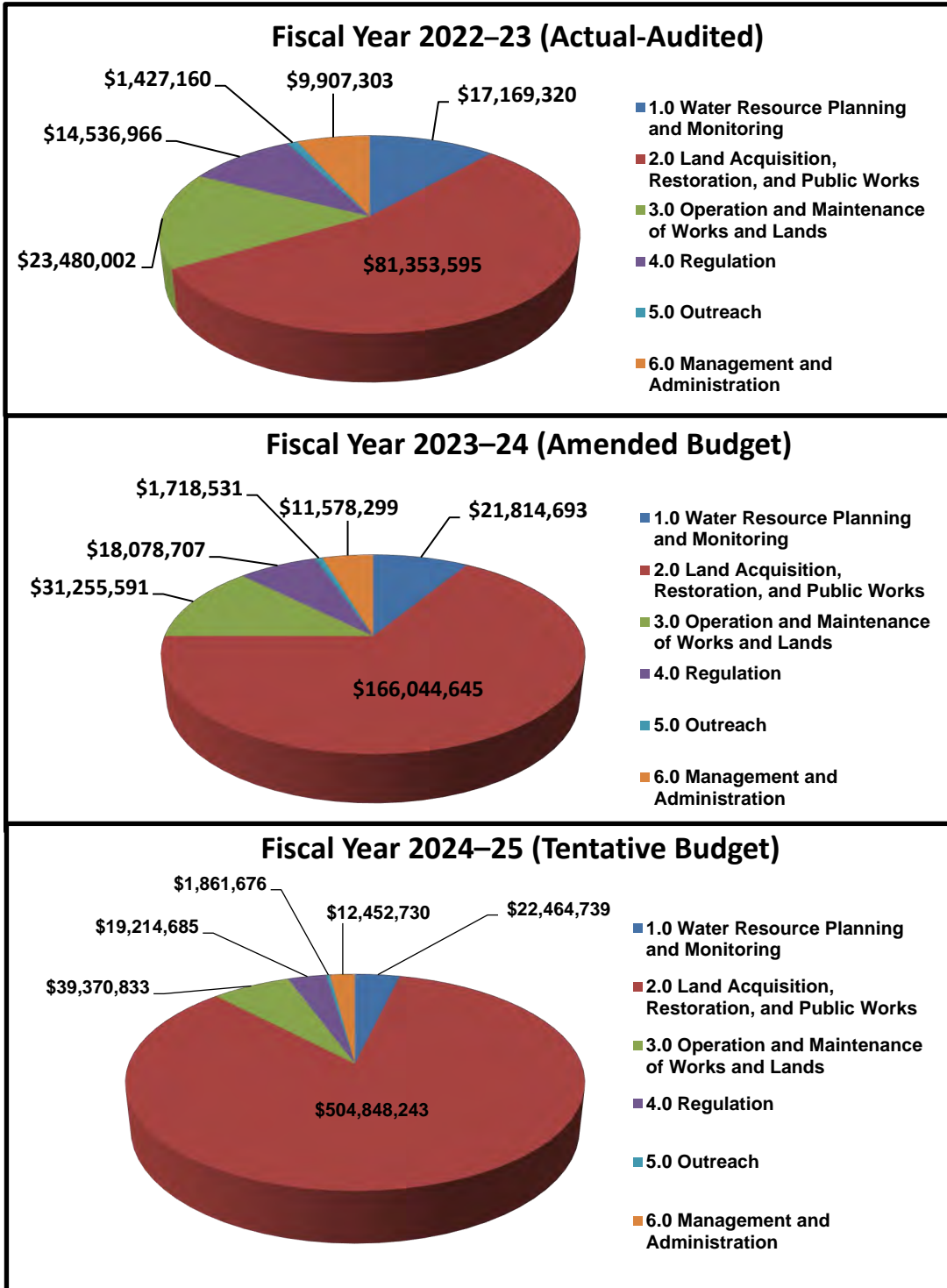
**III. Budget Highlights**

<b>ST. JOHNS RIVER WATER MANAGEMENT DISTRICT</b> <b>FIVE-YEAR AD VALOREM TAX COMPARISON</b> Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25 TENTATIVE BUDGET — Fiscal Year 2024–25					
<b>DISTRICTWIDE</b>					
Ad Valorem Tax Comparison	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)
Ad Valorem Taxes	\$ 90,921,443	\$ 93,071,990	\$ 95,473,023	\$ 98,065,236	\$ 107,485,114
Adopted Millage Rate	0.2287	0.2189	0.1974	0.1793	0.1793
Rolled-back Rate	0.2287	0.2189	0.1974	0.1793	0.1686
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	0.0%	6.3%
Gross Taxable Value for Operating Purposes	\$ 411,352,744,103	\$ 439,982,667,464	\$ 501,149,395,435	\$ 566,770,809,941	\$ 621,213,259,637
Net New Taxable Value	\$ 9,889,672,891	\$ 10,396,086,814	\$ 13,205,338,754	\$ 15,347,277,566	\$ 18,487,168,926
Adjusted Taxable Value	\$ 401,463,071,212	\$ 429,586,580,650	\$ 487,944,056,681	\$ 551,423,532,375	\$ 602,726,090,711

### III. Budget Highlights

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

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



### III. Budget Highlights

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

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

**Fiscal Year 2024–25 (Tentative Budget)**

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended)	Fiscal Year 2024–25 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 14,635,719</b>	<b>\$ 14,862,769</b>	<b>\$ 17,169,320</b>	<b>\$ 21,814,693</b>	<b>\$ 22,464,739</b>	<b>\$ 650,046</b>	<b>3.0%</b>
1.1 - District Water Management Planning	4,020,931	4,212,683	5,013,602	6,803,703	6,793,162	(10,541)	-0.2%
1.1.1 Water Supply Planning	2,601,479	3,043,326	3,733,076	5,294,503	4,949,919	(344,584)	-6.5%
1.1.2 Minimum Flows and Levels	1,346,363	1,100,395	1,225,843	1,409,200	1,743,243	334,043	23.7%
1.1.3 Other Water Resources Planning	73,089	68,962	54,683	100,000	100,000	-	-
1.2 - Research, Data Collection, Analysis, and Monitoring	8,403,649	8,615,759	9,511,110	12,061,912	12,623,981	562,069	4.7%
1.3 - Technical Assistance	510,592	453,028	572,481	628,464	645,766	17,302	2.8%
1.4 - Other Water Resources Planning and Monitoring Activities	467,312	480,202	582,212	791,102	841,025	49,923	6.3%
1.5 - Technology and Information Services	1,233,235	1,101,097	1,489,915	1,529,512	1,560,805	31,293	2.0%
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 50,359,169</b>	<b>\$ 58,637,990</b>	<b>\$ 81,353,595</b>	<b>\$ 166,044,645</b>	<b>\$ 504,848,243</b>	<b>\$ 338,803,598</b>	<b>204.0%</b>
2.1 - Land Acquisition	1,180,282	3,409,020	1,410,425	16,060,908	405,465,358	389,404,450	2424.5%
2.2 - Water Source Development	11,251,478	12,567,836	42,476,755	87,695,930	47,410,327	(40,285,603)	-45.9%
2.2.1 Water Resource Development Projects	10,921,064	11,772,088	41,672,125	86,379,375	46,109,048	(40,270,327)	-46.6%
2.2.2 Water Supply Development Assistance	-	-	-	-	-	-	-
2.2.3 Other Water Source Development Activities	330,414	795,748	804,630	1,316,555	1,301,279	(15,276)	-1.2%
2.3 - Surface Water Projects	33,697,000	37,407,132	36,195,829	60,799,590	50,386,124	(10,413,466)	-17.1%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	2,911,378	4,108,758	(52,216)	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	409,648	408,349	325,409	445,428	493,387	47,959	10.8%
2.7 - Technology and Information Services	909,383	736,895	997,393	1,042,789	1,093,047	50,258	4.8%
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 22,269,652</b>	<b>\$ 26,371,278</b>	<b>\$ 23,480,002</b>	<b>\$ 31,255,591</b>	<b>\$ 39,370,833</b>	<b>\$ 8,115,242</b>	<b>26.0%</b>
3.1 - Land Management	4,463,762	5,192,386	5,524,296	6,766,120	6,978,694	212,574	3.1%
3.2 - Works	7,439,146	8,205,158	6,303,188	10,739,583	15,481,009	4,741,426	44.1
3.3 - Facilities	2,904,264	4,759,495	2,857,772	4,079,304	6,580,092	2,500,788	61.3%
3.4 - Invasive Plant Control	2,978,161	2,404,794	2,456,717	3,432,043	3,328,172	(103,871)	-3.0%
3.5 - Other Operation and Maintenance Activities	560,994	852,109	1,266,945	660,122	774,908	114,786	17.4%
3.6 - Fleet Services	2,985,343	4,146,302	3,973,817	4,440,559	5,120,782	680,223	15.3%
3.7 - Technology and Information Services	937,982	811,034	1,097,267	1,137,860	1,107,176	(30,684)	-2.7%
<b>4.0 Regulation</b>	<b>\$ 12,851,118</b>	<b>\$ 12,553,628</b>	<b>\$ 14,536,966</b>	<b>\$ 18,078,707</b>	<b>\$ 19,214,685</b>	<b>\$ 1,135,978</b>	<b>6.3%</b>
4.1 - Consumptive Use Permitting	1,946,884	2,038,428	2,157,067	2,829,746	3,185,777	356,031	12.6%
4.2 - Water Well Construction Permitting and Contractor Licensing	224,892	244,307	258,763	319,198	453,143	133,945	42.0%
4.3 - Environmental Resource and Surface Water Permitting	7,172,924	7,196,639	8,336,263	10,779,570	11,303,345	523,775	4.9%
4.4 - Other Regulatory and Enforcement Activities	2,266,252	2,000,705	2,236,741	2,612,400	2,621,764	9,364	0.4%
4.5 - Technology and Information Services	1,240,166	1,073,549	1,548,132	1,537,793	1,650,656	112,863	7.3%

### III. Budget Highlights

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

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

**Fiscal Year 2024–25 (Tentative Budget)**

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended)	Fiscal Year 2024–25 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
<b>5.0 Outreach</b>	<b>\$ 1,048,016</b>	<b>\$ 1,142,693</b>	<b>\$ 1,427,160</b>	<b>\$ 1,718,531</b>	<b>\$ 1,861,676</b>	<b>\$ 143,145</b>	<b>8.3%</b>
5.1 - Water Resource Education	91,867	19,426	223,642	363,165	404,416	41,251	11.4%
5.2 - Public Information	826,163	997,854	1,031,170	1,113,593	1,203,594	90,001	8.1%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	32,211	40,505	58,298	124,327	125,825	1,498	1.2%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	97,775	84,908	114,050	117,446	127,841	10,395	8.9%
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>\$ 101,163,674</b>	<b>\$ 113,568,358</b>	<b>\$ 137,967,043</b>	<b>\$ 238,912,167</b>	<b>\$ 587,760,176</b>	<b>\$ 348,848,009</b>	<b>146.0%</b>
<b>6.0 Management and Administration</b>	<b>\$ 9,356,634</b>	<b>\$ 9,106,782</b>	<b>\$ 9,907,303</b>	<b>\$ 11,578,299</b>	<b>\$ 12,452,730</b>	<b>\$ 874,431</b>	<b>7.6%</b>
6.1 - Administrative and Operations Support	6,836,071	6,626,117	7,322,236	8,632,799	9,126,460	493,661	5.7%
6.1.1 - Executive Direction	934,704	1,221,353	1,505,197	1,665,516	1,709,358	43,842	2.6%
6.1.2 - General Counsel / Legal	518,381	523,671	470,936	689,195	636,608	(52,587)	-7.6%
6.1.3 - Inspector General	132,630	170,145	183,421	213,039	214,137	1,098	0.5%
6.1.4 - Administrative Support	2,471,920	2,121,054	2,202,088	2,792,546	3,020,230	227,684	8.2%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	663,802	554,336	615,011	718,101	854,999	136,898	19.1%
6.1.7 - Human Resources	848,521	979,174	982,062	1,149,059	1,247,098	98,039	8.5%
6.1.8 - Communications	177,423	158,243	197,666	203,861	226,552	22,691	11.1%
6.1.9 - Technology and Information Services	1,088,690	898,141	1,165,855	1,201,482	1,217,478	15,996	1.3%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,520,563	2,480,665	2,585,067	2,945,500	3,326,270	380,770	12.9%
<b>TOTAL</b>	<b>\$ 110,520,308</b>	<b>\$ 122,675,140</b>	<b>\$ 147,874,346</b>	<b>\$ 250,490,466</b>	<b>\$ 600,212,906</b>	<b>\$ 349,722,440</b>	<b>139.6%</b>

### III. Budget Highlights

#### 8. Major Use of Funds Variances

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

Expenditures by Program	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 21,814,693	\$ 22,464,739	\$ 650,046	3.0%
2.0 Land Acquisition, Restoration, and Public Works	166,044,645	504,848,243	338,803,598	204.0%
3.0 Operation and Maintenance of Works and Lands	31,255,591	39,370,833	8,115,242	26.0%
4.0 Regulation	18,078,707	19,214,685	1,135,978	6.3%
5.0 Outreach	1,718,531	1,861,676	143,145	8.3%
6.0 Management and Administration	11,578,299	12,452,730	874,431	7.6%

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

The program budget for Water Resources Planning and Monitoring in the FY 2024–25 Tentative Budget has a 3 percent, or \$650,046, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the Florida Retirement System (FRS) and Group Insurance, as well as the addition of 1 FTE and the reallocation of 2.13 FTEs to program 2.0 and 0.48 FTEs to program 6.0. With these adjustments, Salaries and Benefits will increase by 0.5 percent, or \$71,077.
- Contracted Services will increase by 8.7 percent, or \$400,735, primarily due to Data Collection and Analysis Services (\$251,892) and Water Well Construction Services (\$448,750), which are partially offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$170,000) and Mapping Services and Aerial Photos (\$147,000).
- Operating Expenses will increase by 9.8 percent, or \$138,456, primarily due to projected increases in Insurance and Bonds (\$43,912) and Repair and Maintenance of Equipment (\$73,081), which are offset by a decrease in Computer Hardware Under \$5,000 (\$10,203).
- Fixed Capital Outlay will decrease by 100 percent, or \$3,909, due to no projected need in District Headquarters Laboratory Upgrades (\$3,909).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

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

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2024–25 Tentative Budget has a 204 percent, or \$338,803,598, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

### III. Budget Highlights

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 4 FTEs and a reallocation of 7.13 FTEs from programs 1.0, 3.0, and 4.0. With these adjustments, Salaries and Benefits will increase by 9 percent, or \$1,008,752.
- Contracted Services will increase by 2.8 percent, or \$153,609, primarily due to projected increases in Feasibility Studies — Ocklawaha Basin (\$300,000), Data Collection and Analysis Services (\$350,964), and Feasibility Studies — Lower and Middle Basins (\$600,000), which are partially offset by decreases in Lake Apopka Hydrilla Treatment (\$476,611), Lake Apopka Submersed Aquatic Vegetation Restoration (\$470,000), Abandoned Artesian Well Plugging (\$108,750), and First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000).
- Operating Expenses will decrease by 93.9 percent, or \$6,377,277, primarily due to a projected decrease in Lake Apopka Hydrilla Treatment (\$6,405,398), which is partially offset by an increase in Insurance and Bonds (\$32,303).
- Operating Capital Outlay will increase by 21.5 percent, or \$13,141, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,495) and Computer Hardware Over \$5,000 (\$11,146), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).
- Fixed Capital Outlay will increase by 498.6 percent, or \$357,197,916, primarily due to projected increases in Taylor Creek Reservoir Improvements (\$19,394,920) and Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), which are partially offset by project progressions in the Black Creek Water Resource Development Project (\$51,220,000), Bayard Point Land Acquisition — Resiliency (\$7,750,000), Land Purchases and Support Services (\$2,871,985), and Crane Creek M-1 Canal Flow Restoration (\$765,104).
- Interagency Expenditures will decrease by 18.6 percent, or \$13,209,973, primarily due to projected decreases in JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$4,431,539), Innovative Projects Placeholder (\$3,000,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$2,697,600), JEA H2.0 Purification Demonstration Facility (\$2,500,000), and City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), which are partially offset by an increase in Lake Apopka Restoration Placeholder (\$5,351,487).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to.

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

The program budget for Operation and Maintenance of Works and Lands in the FY 2024–25 Tentative Budget has a 26 percent, or \$8,115,242, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:



### III. Budget Highlights

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.6 percent, or \$60,063, decrease in this program due to the reallocation of 0.76 FTEs to program 2.0.
- Operating Expenses will increase by 18.7 percent, or \$1,271,472, primarily due to projected increases in Utilities (\$230,000), Repair and Maintenance of Buildings (\$276,306), and Insurance and Bonds (\$504,326).
- Operating Capital Outlay will increase by 29.4 percent, or \$408,708, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,350), Computer Hardware Over \$5,000 (\$8,172), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$120,523), and Motor Vehicles (\$273,663).
- Fixed Capital Outlay will increase by 79.8 percent, or \$6,475,260, primarily due to projected increases in S-157 Rehabilitation (\$2,609,469) and Operational Support Placeholder (\$5,000,000), which were partially offset by a decrease in Burrell Lock Rehabilitation (\$2,252,000).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

#### Program 4.0 — Regulation

The program budget for Regulation in the FY 2024–25 Tentative Budget has a 6.3 percent, or \$1,135,978, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 11 FTEs and a reallocation of 4.24 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4 percent, or \$668,453.
- Contracted Services will increase by 55.6 percent, or \$356,450, primarily due to a projected increase in Consultant Services (\$335,953).
- Operating Expenses will increase by 10.3 percent, or \$54,630, primarily due to a projected increase in Insurance and Bonds (\$50,806).
- Operating Capital Outlay will increase by 36.7 percent, or \$30,124, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,883) and Computer Hardware Over \$5,000 (\$18,241).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

### III. Budget Highlights

#### Program 5.0 — Outreach

The program budget for Outreach in the FY 2024–25 Tentative Budget has an 8.3 percent, or \$143,145, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE. With these adjustments, Salaries and Benefits will increase by 8.6 percent, or \$109,383.
- Contracted Services will increase by 2.6 percent, or \$3,013, due to projected increases in Software Maintenance Services (\$1,325) and Computer Technology Services (\$6,652), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$4,471), Consultant Services (\$256), Legal Services / Attorney’s Fees (\$151), and Court Reporter and Transcription Services (\$86).
- Operating Expenses will increase by 10 percent, or \$32,143, primarily due to projected increases in Office Furniture / Equipment Under \$5,000 (\$9,998), and Educational Supplies (\$35,000), which are partially offset by a decrease in Promotional Activities (\$18,500).
- Operating Capital Outlay will decrease by 28.3 percent, or \$3,432, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$4,905), which is offset by an increase in Computer Hardware Over \$5,000 (\$1,473).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

#### Program 6.0 —Management and Administration

The program budget for Management and Administration in the FY 2024–25 Tentative Budget has a 7.6 percent, or \$874,431, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE and a reallocation of 0.48 FTEs from program 1. With these adjustments, Salaries and Benefits will increase by 5.4 percent, or \$388,332.
- Contracted Services will increase by 3.5 percent, or \$27,068, primarily due to projected increases in Computer Technology Services (\$50,710) and Training Services (\$70,800), which are partially offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$28,403), and Temporary (Contingent) Labor Services (\$22,988).
- Operating Expenses will increase by 12 percent, or \$420,991, primarily due to a projected increase in Property Appraiser / Tax Collector Commissions (\$380,770).

### **III. Budget Highlights**

- Operating Capital Outlay will increase by 29 percent, or \$18,626, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,740) and Computer Hardware Over \$5,000 (\$10,886).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

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

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

#### **A. Program and Activity Definitions, Descriptions, and Budget**

This section provides the FY 2024–25 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

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

In addition, for each PROGRAM, ACTIVITY, and SUBACTIVITY, narratives include a Program Title, District Description, Trends and Changes, Budget Variances, and Major Budget Items.

The following information is provided for each ACTIVITY and SUBACTIVITY:

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

**IV. Program and Activity Allocations**

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
 PROGRAM BY EXPENDITURE CATEGORY  
 Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
 TENTATIVE BUDGET — Fiscal Year 2024–25  
 ALL PROGRAMS

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 14,635,719	\$ 14,862,769	\$ 17,169,320	\$ 21,814,693	\$ 22,464,739	\$ 650,046	3.0%
2.0 Land Acquisition, Restoration, and Public Works	50,359,169	58,637,990	81,353,595	166,044,645	504,848,243	338,803,598	204.0%
3.0 Operation and Maintenance of Works and Lands	22,269,652	26,371,278	23,480,002	31,255,591	39,370,833	8,115,242	26.0%
4.0 Regulation	12,851,118	12,553,628	14,536,966	18,078,707	19,214,685	1,135,978	6.3%
5.0 Outreach	1,048,016	1,142,693	1,427,160	1,718,531	1,861,676	143,145	8.3%
6.0 Management and Administration	9,356,634	9,106,782	9,907,303	11,578,299	12,452,730	874,431	7.6%
<b>TOTAL</b>	<b>\$ 110,520,308</b>	<b>\$ 122,675,140</b>	<b>\$ 147,874,346</b>	<b>\$ 250,490,466</b>	<b>\$ 600,212,906</b>	<b>\$ 349,722,440</b>	<b>139.6%</b>

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 45,359,459	\$ 44,346,712	\$ 50,209,861	\$ 61,478,960	\$ 63,664,894	\$ 2,185,934	3.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	10,359,563	11,653,440	10,620,626	16,699,545	17,621,345	921,800	5.5%
Operating Expenses	10,690,602	9,843,671	11,302,787	19,375,012	14,915,427	(4,459,585)	-23.0%
Operating Capital Outlay	1,418,903	2,278,234	2,723,145	2,069,992	2,555,958	485,966	23.5%
Fixed Capital Outlay	13,880,000	18,725,396	36,131,172	79,769,055	443,438,322	363,669,267	455.9%
Interagency Expenditures (Cooperative Funding)	28,811,781	35,776,356	36,464,975	70,937,902	57,727,929	(13,209,973)	-18.6%
Debt	-	51,331	421,780	160,000	289,031	129,031	80.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 110,520,308</b>	<b>\$ 122,675,140</b>	<b>\$ 147,874,346</b>	<b>\$ 250,490,466</b>	<b>\$ 600,212,906</b>	<b>\$ 349,722,440</b>	<b>139.6%</b>

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

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 63,434,710	\$ -	\$ -	\$ -	\$ 139,032	\$ 91,152	\$ 63,664,894
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	13,057,590	1,210,386	-	80,440	3,270,329	2,600	17,621,345
Operating Expenses	13,492,627	-	-	100,000	1,319,800	3,000	14,915,427
Operating Capital Outlay	2,555,958	-	-	-	-	-	2,555,958
Fixed Capital Outlay	19,075,034	1,272,181	-	-	423,091,107	-	443,438,322
Interagency Expenditures (Cooperative Funding)	975,155	20,975,272	-	20,000	35,273,752	483,750	57,727,929
Debt	289,031	-	-	-	-	-	289,031
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 112,880,105</b>	<b>\$ 23,457,839</b>	<b>\$ -</b>	<b>\$ 200,440</b>	<b>\$ 463,094,020</b>	<b>\$ 580,502</b>	<b>\$ 600,212,906</b>

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	555.00	\$ 44,898,111	\$ 63,664,894	\$ -	\$ 63,664,894
Other Personal Services	-	-	-	-	-
Contracted Services	7.92	329,610	10,332,051	7,289,294	17,621,345
Operating Expenses	-	-	13,492,627	1,422,800	14,915,427
Operating Capital Outlay	-	-	2,555,958	-	2,555,958
Fixed Capital Outlay	-	-	-	443,438,322	443,438,322
Interagency Expenditures (Cooperative Funding)	-	-	-	57,727,929	57,727,929
Debt	-	-	-	289,031	289,031
Reserves — Emergency Response	-	-	-	-	-
<b>TOTAL</b>			<b>\$ 90,045,530</b>	<b>\$ 510,167,376</b>	<b>\$ 600,212,906</b>

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

WORKFORCE CATEGORY	Fiscal Year					Amended to Tentative Budget Comparison	
	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Authorized Positions	531.00	529.00	537.00	537.00	555.00	18.00	3.4%
Contingent Worker	4.33	4.33	6.92	8.31	7.92	(0.39)	-4.7%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	2.61	3.33	3.33	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>537.94</b>	<b>535.94</b>	<b>546.53</b>	<b>548.64</b>	<b>566.25</b>	<b>17.61</b>	<b>3.2%</b>

**IV. Program and Activity Allocations**

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

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration, and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
<b>Reductions</b>							
Salaries and Benefits	\$ 372,918	\$ -	\$ 335,452	\$ -	\$ -	\$ -	\$ 708,370
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	500,177	1,211,213	320,703	82,544	4,964	100,062	2,219,663
Operating Expenses	24,394	6,428,847	244,217	16,998	19,874	15,757	6,750,087
Operating Capital Outlay	18,811	5,500	-	-	4,905	-	29,216
Fixed Capital Outlay	3,909	64,587,004	6,153,379	-	-	-	70,744,292
Interagency Expenditures (Cooperative Funding)	-	31,608,386	-	-	-	-	31,608,386
Debt Services	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 920,209	\$ 103,840,950	\$ 7,053,751	\$ 99,542	\$ 29,743	\$ 115,819	\$ 112,060,014
<b>New Issues</b>							
Salaries and Benefits	\$ 443,995	\$ 1,008,752	\$ 275,389	\$ 668,453	\$ 109,383	\$ 388,332	\$ 2,894,304
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	900,912	1,364,822	301,628	438,994	7,977	127,130	3,141,463
Operating Expenses	162,850	51,570	1,515,689	71,628	52,017	436,748	2,290,502
Operating Capital Outlay	37,610	18,641	408,708	30,124	1,473	18,626	515,182
Fixed Capital Outlay	-	421,784,920	12,628,639	-	-	-	434,413,559
Interagency Expenditures (Cooperative Funding)	-	18,398,413	-	-	-	-	18,398,413
Debt Services	24,888	17,430	38,940	26,321	2,038	19,414	129,031
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,570,255	\$ 442,644,548	\$ 15,168,993	\$ 1,235,520	\$ 172,888	\$ 990,250	\$ 461,782,454
<b>NET CHANGE</b>							
Salaries and Benefits	\$ 71,077	\$ 1,008,752	\$ (60,063)	\$ 668,453	\$ 109,383	\$ 388,332	\$ 2,185,934
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	400,735	153,609	(19,075)	356,450	3,013	27,068	921,800
Operating Expenses	138,456	(6,377,277)	1,271,472	54,630	32,143	420,991	(4,459,585)
Operating Capital Outlay	18,799	13,141	408,708	30,124	(3,432)	18,626	485,966
Fixed Capital Outlay	(3,909)	357,197,916	6,475,260	-	-	-	363,669,267
Interagency Expenditures (Cooperative Funding)	-	(13,209,973)	-	-	-	-	(13,209,973)
Debt Services	24,888	17,430	38,940	26,321	2,038	19,414	129,031
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 650,046	\$ 338,803,598	\$ 8,115,242	\$ 1,135,978	\$ 143,145	\$ 874,431	\$ 349,722,440

## IV. Program and Activity Allocations

### 1.0 Water Resources Planning and Monitoring

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

#### District Description

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

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

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

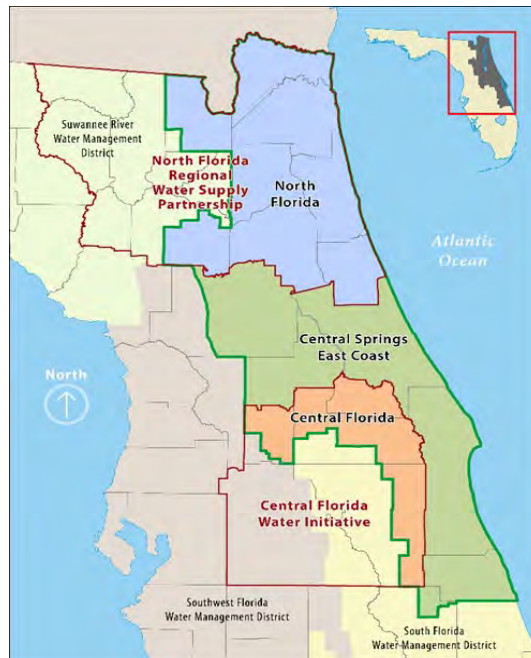


Figure 7 – District Water Supply Planning Regions

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

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

The 2023 MFL Priority List was approved by DEP in January 2024 and incorporated into the District's Consolidated Annual Report in March 2024. The District will be working on 13 MFLs over the next four years. In 2024 and 2025, the District will be working on Sylvan Lake, the Little Wekiva River at Spring Landing Boulevard, the Wekiva River at State Road (SR) 46, Wekiwa Springs, Rock Springs, Johns Lake, Lake Prevatt, and Apshawa Lake South. In 2025 and 2026, the District will be working on Crystal Lake and Lake Weir. In 2026 and 2027, the District will be working on Lake Apopka, Lake Griffin, and the Burrell Basin lakes.

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



**IV. Program and Activity Allocations**

**Expenditures and Budget**

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

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

**1.0 Water Resources Planning and Monitoring**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 10,335,825	\$10,594,236	\$12,122,699	\$15,320,838	\$15,391,915	\$ 71,077	0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,703,410	2,722,542	3,211,663	4,617,991	5,018,726	400,735	8.7%
Operating Expenses	1,187,823	1,096,881	1,229,466	1,413,194	1,551,650	138,456	9.8%
Operating Capital Outlay	398,034	439,946	527,857	458,761	477,560	18,799	4.1%
Fixed Capital Outlay	10,627	9,164	14,616	3,909	-	(3,909)	-100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	63,019	-	24,888	24,888	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 14,635,719</b>	<b>\$14,862,769</b>	<b>\$17,169,320</b>	<b>\$21,814,693</b>	<b>\$22,464,739</b>	<b>\$ 650,046</b>	<b>3.0%</b>

**SOURCE OF FUNDS**

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,161,731	\$ -	\$ -	\$ -	\$ 139,032	\$ 91,152	\$15,391,915
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,945,867	-	-	51,648	20,610	601	5,018,726
Operating Expenses	1,423,850	-	-	100,000	24,800	3,000	1,551,650
Operating Capital Outlay	477,560	-	-	-	-	-	477,560
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	24,888	-	-	-	-	-	24,888
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 22,033,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,648</b>	<b>\$ 184,442</b>	<b>\$ 94,753</b>	<b>\$22,464,739</b>

**RATE, OPERATING, AND NON-OPERATING**

Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	137.82	\$10,858,604	\$ 15,391,915	\$ -	\$15,391,915
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,965,867	2,052,859	5,018,726
Operating Expenses	-	-	1,423,850	127,800	1,551,650
Operating Capital Outlay	-	-	477,560	-	477,560
Fixed Capital Outlay	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-
Debt	-	-	-	24,888	24,888
Reserves — Emergency Response	-	-	-	-	-
<b>TOTAL</b>			<b>\$ 20,259,192</b>	<b>\$ 2,205,547</b>	<b>\$22,464,739</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	130.33	134.43	135.45	139.44	137.82	(1.62)	-1.2%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.20	1.23	1.27	1.27	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>131.53</b>	<b>135.63</b>	<b>136.68</b>	<b>140.71</b>	<b>139.09</b>	<b>(1.62)</b>	<b>-1.2%</b>

**IV. Program and Activity Allocations**

**St. Johns River Water Management District**

**REDUCTIONS — NEW ISSUES**

1.0 Water Resources Planning and Monitoring  
Fiscal Year 2024–25

**TENTATIVE BUDGET — Fiscal Year 2024–25**

FY 2023–24 Amended Budget		140.71	\$ 21,814,693		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.62	372,918	
1	Salary and Benefits Program 1.0 Adjustments	372,918	1.62		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				500,177	
1	Southern District Density Dependent Model (S3DM) — Resiliency	170,000			Adjustment based on project schedule
2	Mapping Services and Aerial Photos	147,000			Fiscal year work plan fluctuates based upon mapping schedule
3	Oracle Enterprise Content Management System Developer Upgrade	58,228			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
4	Water Conservation Best Management Practices Investigations	50,000			Adjustment made based on program needs
5	Consultant Services	45,919			Allocated across programs based on need; overall budget increased by \$216,900
6	Training Services	22,044			Groundwater training for modeling staff anticipated completion in FY 2023–24
7	Scientific Research and Analysis	3,818			Adjustment made based on historical spend and projected needs
8	Materials Test	1,500			Adjustment made based on historical spend and projected needs
9	Legal Services / Attorney's Fees	1,064			Allocated across programs based upon need; total budget stayed the same
10	Court Reporter and Transcription Services	604			Adjustment made based on historical spend and projected needs
Operating Expenses				24,394	
1	Computer Hardware Under \$5,000	10,203			Allocated across programs; overall budget decreased by \$41,248
2	Safety Supplies	5,000			Adjustment made based on historical spend and projected needs
3	Moving Expenses	4,487			Allocated across programs based upon need; total budget remains the same
4	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,335			Adjustment made based on historical spend and projected needs
5	Motor Fuels and Lubricants	830			Adjustment made based on historical spend and projected needs
6	Computer Software	819			Allocated across programs based upon need; overall budget decreased by \$790
7	Telephone and Communications	617			Allocated across programs based upon need; total budget remains the same
8	Cellular Telephones and Accessories	428			Allocated across programs based upon need; total budget remains the same
9	Chemical Supplies	310			Adjustment made based on historical spend and projected needs
10	Advertising	145			Allocated across programs based on need; overall budget decreased by \$47
11	Memberships, Professional Certifications, and Licenses	133			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Office Support Supplies	40			Adjustment made based on historical spend and projected needs
13	Office Furniture / Equipment Under \$5,000	19			Allocated across programs based upon need; overall budget increased by \$7,090
14	Out of State Travel / Training	16			Learning and Development Plan updated annually for anticipated fiscal year needs
15	Printing and Reproduction Services	10			Allocated across programs based upon need; overall budget decreased by \$1,581
16	Rewards, Recognition, Prizes, and Awards	1			Cross-charging variance
17	Subscriptions	1			Cross-charging variance
Operating Capital Outlay				18,811	
1	Office Furniture / Equipment Over \$5,000	18,811			Allocated across programs; overall budget increased by \$9,752
Fixed Capital Outlay				3,909	
1	District Headquarters Laboratory Upgrades	3,909			Planned project completion in FY 2023–24
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>		<b>1.62</b>		<b>920,209</b>	

**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			-	443,995	
1	Salaries and Benefits Potential Merit	384,565			Governor's Focus on Florida's Future Budget potential merit pay adjustment based on documented performance
2	Group Insurance	59,430			Anticipated rate increase in group insurance
Other Personal Services				-	
Contracted Services				900,912	
1	Software Maintenance Services	32,457			Allocated across programs based upon need; overall budget increased by \$59,074
2	Computer Technology Services	74,813			Allocated across programs based upon need; overall budget increased by \$305,046
3	Seagrass Mapping and Water Quality Collection	93,000			Adjusted based on annual work plan needs
4	Data Collection and Analysis Services	251,892			Adjustment made based upon work plan needs
5	Water Well Construction Services	448,750			Fiscal year work plan fluctuates based upon proper classification between contracted services and cooperative funding
Operating Expenses				162,850	
1	Meeting Resources	11			Cross-charging variance. Overall budget decreased by \$600
2	Books and Technical Materials	432			Allocated across programs based upon need; overall budget increased by \$1,450
3	Uniforms	498			Adjustment made based on historical spend and projected needs
4	In-State Training and Related Travel	760			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Recording and Court Costs	846			Allocated across program based upon need; overall budget decreased by \$4,899
6	Training — No Travel	971			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Educational Reimbursements	1,291			Allocated across programs based upon need; total budget remains the same
8	Field, Facility, and Fleet — Tools Under \$5,000	2,689			Adjustment made based on historical spend and projected needs
9	Postage and / or Courier Service	10,000			Adjustment made based on historical spend and projected need; total budget increased by \$5,000
10	Travel — District Business	11,884			Allocated across programs based upon need; overall budget increased by \$20,231
11	Laboratory Supplies	16,475			Adjustment made based on historical spend and projected needs
12	Insurance and Bonds	43,912			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
13	Repair and Maintenance of Equipment	73,081			Allocated across programs based upon need; overall budget increased by \$210,314
Operating Capital Outlay				37,610	
1	Computer Hardware Over \$5,000	14,368			Allocated across programs; overall budget increased by \$64,286
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	23,242			Adjusted based on annual work plan needs
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				24,888	
1	Debt Service Interest — Software Subscription	3,283			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	21,605			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>-</b>	<b>1,570,255</b>	
<b>1.0 Water Resources Planning and Monitoring</b>					
<b>Total Workforce and Tentative Budget for FY 2024–25</b>			<b>139.09</b>	<b>\$ 22,464,739</b>	

## IV. Program and Activity Allocations

### Trends and Changes

This program has annual variations based on water supply planning, monitoring needs, and the MFLs priority list. During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there are noticeable changes in Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase of 10.4 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with 5.38 percent inflation adjustment in the state's FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs, commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The 3 percent increase compared to the total budget for FY 2022–23 under Contracted Services was mainly due to increases in Scientific Research and Analysis (\$543,709) and Water Well Construction Services (\$225,509), which were partially offset by decreases in Consultant Services (\$212,283), Software Maintenance Services (\$47,021), and Legal Settlement (\$40,029).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$15,320,838 compared to the actual audited expenditures in FY 2022–23 of \$12,122,699 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show a 43.8 percent increase primarily due to an increase in CFWI Water Well Construction Services (\$1,125,941). Operating Expenses show an increase of 14.9 percent between FY 2022–23 and FY 2023–24 mainly due to increases because of economic impacts from rising costs. Specific increases are in Field, Facility, and Fleet — Tools Under \$5,000 (\$101,796), Repair and Maintenance of Equipment (\$27,014), Travel — District Business (\$25,275), Postage and/or Courier Service (24,899), and Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000), which were partially offset by a decrease in Computer Software (\$24,992). The primary reason Operating Capital Outlay had a decrease of 13.1 percent and Debt Services had a decrease of 100 percent was due to cross-charges in to comply with GASB 96 requirements for SBITAs. The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. Fixed Capital Outlay had a decrease of 73.3 percent due to a decrease in District Headquarters Laboratory Upgrades (\$10,707).

### Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2024–25 Tentative Budget has a 3 percent, or \$650,046 increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted

#### IV. Program and Activity Allocations

to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE and the reallocation of 2.13 FTEs to program 2.0 and 0.48 FTEs to program 6.0. With these adjustments, Salaries and Benefits will increase by 0.5 percent, or \$71,077.

- Contracted Services will increase by 8.7 percent, or \$400,735, due to projected increases in Software Maintenance Services (\$32,457), Computer Technology Services (\$74,813), Seagrass Mapping and Water Quality Collection (\$93,000), Data Collection and Analysis Services (\$251,892), and Water Well Construction Services (\$448,750), which are offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$170,000), Mapping Services and Aerial Photos (\$147,000), Oracle Enterprise Content Management System Developer Upgrade (\$58,228), Water Conservation Best Management Practices Investigations (\$50,000), Consultant Services (\$45,919), Training Services (\$22,044), Scientific Research and Analysis (\$3,818), Materials Test (\$1,500), Legal Services / Attorney's Fees (\$1,064), and Court Reporter and Transcription Services (\$604).
- Operating Expenses will increase by 9.8 percent, or \$138,456, due to projected increases in Meeting Resources (\$11), Books and Technical Materials (\$432), Uniforms (\$498), In-State Training and Related Travel (\$760), Recording and Court Costs (\$846), Training — No Travel (\$971), Educational Reimbursements (\$1,291), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,689), Postage and / or Courier Service (\$10,000), Travel — District Business (\$11,884), Laboratory Supplies (\$16,475), Insurance and Bonds (\$43,912), and Repair and Maintenance of Equipment (\$73,081), which are offset by decreases in Computer Hardware Under \$5,000 (\$10,203), Safety Supplies (\$5,000), Moving Expenses (\$4,487), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,335), Motor Fuels and Lubricants (\$830), Computer Software (\$819), Telephone and Communications (\$617), Cellular Telephones and Accessories (\$428), Chemical Supplies (\$310), Advertising (\$145), Memberships, Professional Certifications, and Licenses (\$133), Office Support Supplies (\$40), Office Furniture / Equipment Under \$5,000 (\$19), Out of State Travel / Training (\$16), Printing and Reproduction Services (\$10), Rewards, Recognition, Prizes, and Awards (\$1), and Subscriptions (\$1).
- Operating Capital Outlay will increase by 4.1 percent, or \$18,799, due to projected increases in Computer Hardware Over \$5,000 (\$14,368) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$23,242), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$18,811).
- Fixed Capital Outlay will decrease by 100 percent, or \$3,909, due to no projected need in District Headquarters Laboratory Upgrades (\$3,909).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

## IV. Program and Activity Allocations

### Major Budget Items

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

- Salaries and Benefits – \$15,391,915 for 137.82 FTEs
  - 1.1.1 Water Supply Planning (34.45 FTEs)
  - 1.1.2 Minimum Flows and Levels (12.38 FTEs)
  - 1.2 Research, Data Collection, Analysis and Monitoring (75.87 FTEs)
  - 1.3 Technical Assistance (5.5 FTEs)
  - 1.4 Other Water Resources Planning and Monitoring Activities (2.69 FTEs)
  - 1.5 Technology and Information Services (6.93 FTEs)
- Contracted Services
  - Water Well Construction Services (\$1,900,000)
  - Data Collection and Analysis Services (\$1,593,487)
  - Consultant Services (\$463,843)
  - Computer Technology Services (\$412,860)
  - Software Maintenance Services (\$323,379)
  - Seagrass Mapping and Water Quality Collection (\$120,000)
  - Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000)
  - Scientific Research and Analysis (\$50,990)
  - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
  - Geographic Information System Analytical Services (\$15,000)
  - Mapping Services and Aerial Photos (\$13,000)
  - Materials Test (\$8,500)
  - Legal Services / Attorney's Fees (\$4,889)
  - Court Reporter and Transcription Services (\$2,778)
- Operating Expenses
  - Repair and Maintenance of Equipment (\$323,645)
  - Laboratory Supplies (\$315,500)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$178,025)
  - Insurance and Bonds (\$127,641)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$107,900)
  - Postage and / or Courier Service (\$90,000)
  - Telephone and Communications (\$74,264)
  - Computer Hardware Under \$5,000 (\$71,538)
  - Travel — District Business (\$62,237)
  - Cellular Telephones and Accessories (\$51,523)
  - In-State Training and Related Travel (\$29,527)
  - Safety Supplies (\$17,925)
  - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
  - Books and Technical Materials (\$16,294)
  - Training — No Travel (\$15,928)
  - Office Support Supplies (\$9,199)
  - Uniforms (\$8,865)
  - Educational Reimbursements (\$8,085)
  - Memberships, Professional Certifications, and Licenses (\$7,360)
  - Recording and Court Costs (\$6,111)

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

- Office Furniture / Equipment Under \$5,000 (\$3,598)
- Computer Software (\$3,465)
- Out of State Travel / Training (\$1,973)
- Rental of Other Equipment (\$1,000)
- Rewards, Recognition, Prizes, and Awards (\$915)
- Advertising (\$667)
- Meeting Resources (\$567)
- Subscriptions (\$504)
- Educational Supplies (\$350)
- Printing and Reproduction Services (\$44)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$271,408)
  - Office Furniture / Equipment Over \$5,000 (\$133,378)
  - Computer Hardware Over \$5,000 (\$72,774)
- Debt Services
  - Debt Service Principal — Software Subscription (\$21,605)
  - Debt Service Interest — Software Subscription (\$3,283)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**  
**ACTIVITY BY EXPENDITURE CATEGORY**  
 Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
 TENTATIVE BUDGET — Fiscal Year 2024–25  
**1.1 District Water Management Planning**

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 3,465,247	\$ 3,828,571	\$ 4,620,737	\$ 5,969,468	\$ 6,059,298	\$ 89,830	1.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	542,283	361,645	361,062	800,044	702,500	(97,544)	-12.2%
Operating Expenses	13,401	22,467	31,803	34,191	31,364	(2,827)	-8.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,020,931</b>	<b>\$ 4,212,683</b>	<b>\$ 5,013,602</b>	<b>\$ 6,803,703</b>	<b>\$ 6,793,162</b>	<b>\$ (10,541)</b>	<b>-0.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,793,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,793,162

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,059,298	\$ -	\$ 6,059,298
Other Personal Services	-	-	-
Contracted Services	642,500	60,000	702,500
Operating Expenses	31,364	-	31,364
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 6,733,162</b>	<b>\$ 60,000</b>	<b>\$ 6,793,162</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).

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

**Expenditures and Budget**

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**

**SUBACTIVITY BY EXPENDITURE CATEGORY**

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

**1.1.1 Water Supply Planning**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 2,472,025	\$ 2,956,782	\$ 3,538,335	\$ 4,961,415	\$ 4,591,755	\$ (369,660)	-7.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	123,054	68,215	166,950	302,044	327,500	25,456	8.4%
Operating Expenses	6,400	18,329	27,791	31,044	30,664	(380)	-1.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,601,479</b>	<b>\$ 3,043,326</b>	<b>\$ 3,733,076</b>	<b>\$ 5,294,503</b>	<b>\$ 4,949,919</b>	<b>\$ (344,584)</b>	<b>-6.5%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,949,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**IV. Program and Activity Allocations**

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

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 4,591,755	\$ -	\$ 4,591,755
Other Personal Services		-	-	-
Contracted Services		267,500	60,000	327,500
Operating Expenses		30,664	-	30,664
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
<b>TOTAL</b>		<b>\$ 4,889,919</b>	<b>\$ 60,000</b>	<b>\$ 4,949,919</b>

**Trends and Changes**

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, the subactivity showed an overall increase of 43.5 percent. This was due to increases in Salaries and Benefits, Contracted Services, and Operating Expenses. The increase of 43.1 percent in Salaries and Benefits was due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of \$43,896 in Contracted Services was due to an increase in Southern District Density Dependent Model (S3DM) — Resiliency (\$50,700), which was offset by decreases in Central Springs East Coast Groundwater Model (\$3,804) and Legal Services / Attorney's Fees (\$3,000). The increase of \$21,391 in Operating Expenses was mainly due to increases in Uniforms (\$1,903), Travel — District Business (\$2,092), Moving Expenses (\$2,148), Out of State Travel / Training (\$3,763), In-State Training and Related Travel (\$3,801), and Educational Reimbursements (\$7,117).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$4,961,415 compared to the actual audited expenditures in FY 2022–23 of \$3,538,335 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. The increase of 80.9 percent in Contracted Services between FY 2022–23 and FY 2023–24 is primarily due to the project progression of the Southern District Density Dependent Model (S3DM) — Resiliency (\$179,300) and an increase in NFSEG v2.0 Support (\$50,000), which were offset by a decrease in Central Springs East Coast Groundwater Model (\$116,250).

## IV. Program and Activity Allocations

### Budget Variances

The subactivity budget for Water Supply Planning in the FY 2024–25 Tentative Budget has a 6.5 percent, or \$344,584, decrease compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 7.5 percent, or \$369,660, decrease in this subactivity.
- Contracted Services will increase by 8.4 percent, or \$25,456, due to projected increases in Consultant Services (\$30,000) and Data Collection and Analysis Services (\$187,500), which are offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$170,000) and Training Services (\$22,044).
- Operating Expenses will decrease by 1.2 percent, or \$380, due to projected decreases in Educational Reimbursements (\$1,516) and Memberships, Professional Certifications, and Licenses (\$14), which are offset by increases in In-State Training and Related Travel (\$275) and Training — No Travel (\$875).

### Major Budget Items

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

- Salaries and Benefits (\$4,591,755)
- Contracted Services
  - Data Collection and Analysis Services (\$187,500)
  - Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000)
  - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
  - Consultant Services (\$30,000)
- Operating Expenses
  - In-State Training and Related Travel (\$11,809)
  - Travel — District Business (\$8,550)
  - Memberships, Professional Certifications, and Licenses (\$4,155)
  - Office Support Supplies (\$1,650)
  - Training — No Travel (\$1,125)
  - Rewards, Recognition, Prizes, and Awards (\$800)
  - Uniforms (\$750)
  - Safety Supplies (\$575)
  - Subscriptions (\$500)
  - Office Furniture / Equipment Under \$5,000 (\$400)
  - Educational Supplies (\$350)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
**1.1.2 Minimum Flows and Levels**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 992,958	\$ 869,827	\$ 1,075,864	\$ 1,008,053	\$ 1,467,543	\$ 459,490	45.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	346,404	226,430	145,967	398,000	275,000	(123,000)	-30.9%
Operating Expenses	7,001	4,138	4,012	3,147	700	(2,447)	-77.8%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,346,363</b>	<b>\$ 1,100,395</b>	<b>\$ 1,225,843</b>	<b>\$ 1,409,200</b>	<b>\$ 1,743,243</b>	<b>\$ 334,043</b>	<b>23.7%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,743,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,743,243

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 1,467,543	\$ -	\$ 1,467,543
Other Personal Services	-	-	-
Contracted Services	275,000	-	275,000
Operating Expenses	700	-	700
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,743,243</b>	<b>\$ -</b>	<b>\$ 1,743,243</b>

**Trends and Changes**

The 2023 MFL Priority List was approved by DEP in January 2024 and incorporated into the District’s Consolidated Annual Report in March 2024. The District will be working on 13 MFLs over the next four years. In 2024 and 2025, the District will be working on Sylvan Lake, the Little Wekiva River at Spring Landing Boulevard, the Wekiva River at State Road (SR) 46, Wekiwa Springs, Rock Springs, Johns Lake, Lake Prevatt, and

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

Apshawa Lake South. In 2025 and 2026, the District will be working on Crystal Lake and Lake Weir. In 2026 and 2027, the District will be working on Lake Apopka, Lake Griffin, and the Burrell Basin lakes.

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, as well as when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, Contracted Services fluctuates due to the variations in the number of projects, amount of work, and timing of work associated with the MFL priority water bodies within the District’s boundaries.

#### **Budget Variances**

The subactivity budget for Minimum Flows and Levels in the FY 2024–25 Tentative Budget has a 23.7 percent, or \$334,043, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 45.6 percent, or \$459,490.
- Contracted Services will decrease by 30.9 percent, or \$123,000, due to projected decreases in Consultant Services (\$73,000) and Water Conservation Best Management Practices Investigations (\$50,000).
- Operating Expenses will decrease by 77.8 percent, or \$2,447, due to a projected decrease in Field, Facility, and Fleet — Tools Under \$5,000 (\$2,447).

#### **Major Budget Items**

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

- Salaries and Benefits (\$1,467,543)
- Contracted Services
  - Consultant Services (\$275,000)
- Operating Expenses
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**1.1.3 Other Water Resources Planning**

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

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

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

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

**Trends and Changes**

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

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

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

##### **Budget Variances**

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

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

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

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



**IV. Program and Activity Allocations**

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

**District Description**

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

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

**Expenditures and Budget**

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

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

**1.2 Research, Data Collection, Analysis, and Monitoring**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 5,458,029	\$ 5,418,323	\$ 5,840,025	\$ 7,328,303	\$ 7,314,604	\$ (13,699)	-0.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,823,937	2,003,234	2,554,980	3,335,775	3,822,099	486,324	14.6%
Operating Expenses	755,948	757,626	840,958	1,016,861	1,115,870	99,009	9.7%
Operating Capital Outlay	355,108	427,412	260,531	377,064	371,408	(5,656)	-1.5%
Fixed Capital Outlay	10,627	9,164	14,616	3,909	-	(3,909)	-100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,403,649</b>	<b>\$ 8,615,759</b>	<b>\$ 9,511,110</b>	<b>\$12,061,912</b>	<b>\$ 12,623,981</b>	<b>\$ 562,069</b>	<b>4.7%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$12,202,387	\$ -	\$ -	\$ 143,000	\$ 184,442	\$ 94,152	\$12,623,981

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 7,314,604	\$ -	\$ 7,314,604
Other Personal Services	-	-	-
Contracted Services	1,838,489	1,983,610	3,822,099
Operating Expenses	988,070	127,800	1,115,870
Operating Capital Outlay	371,408	-	371,408
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 10,512,571</b>	<b>\$ 2,111,410</b>	<b>\$12,623,981</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 2020–21 through FY 2022–23, the expenditures under Contracted Services show a \$731,043 increase mainly due to increases in Water Well Construction Services (\$225,509) and Scientific Research and Analysis (\$545,653), which are partially offset by decreases in Software Maintenance Services (\$34,434) and Data Collection and Analysis Services (\$16,513).

Additionally, Salaries and Benefits in the FY 2023–24 Amended Budget were \$7,328,303 compared to the actual audited expenditures in FY 2022–23 of \$5,840,025 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show a 30.6 percent, or \$780,795, increase primarily due to an increase in Water Well Construction Services (\$1,125,941), which was partially offset by a decrease in Scientific Research and Analysis (\$566,683). Operating Expenses show a 20.9 percent, or \$175,903, increase primarily due to increases in Repair and Maintenance of Equipment (\$30,303) and Field, Facility, and Fleet — Tools Under \$5,000 (\$99,349), while the increase of \$116,533 in Operating Capital Outlay is largely attribute to an increase in Office Furniture / Equipment Over \$5,000 (\$89,621).

### Budget Variances

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2024–25 Tentative Budget has a 4.7 percent, or \$562,069, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.2 percent, or \$13,699, decrease in this activity.
- Contracted Services will increase by 14.6 percent, or \$486,324, due to projected increases in Computer Technology Services (\$8,159), Software Maintenance Services (\$24,341), Data Collection and Analysis Services (\$64,392), Seagrass Mapping and Water Quality Collection (\$93,000), and Water Well Construction Services (\$448,750), which are offset by decreases in Mapping Services and

#### IV. Program and Activity Allocations

Aerial Photos (\$147,000), Scientific Research and Analysis (\$3,818), and Materials Test (\$1,500).

- Operating Expenses will increase by 9.7 percent, or \$99,009, due to projected increases in Meeting Resources (\$25), Training — No Travel (\$200), Uniforms (\$500), In-State Training and Related Travel (\$700), Books and Technical Materials (\$700), Recording and Court Costs (\$2,200), Field, Facility, and Fleet — Tools Under \$5,000 (\$5,136), Postage and / or Courier Service (\$10,000), Travel — District Business (\$12,000), Laboratory Supplies (\$16,475), and Repair and Maintenance of Equipment (\$67,080), which are offset by decreases in Safety Supplies (\$5,000), Moving Expenses (\$4,487), Educational Reimbursements (\$3,255), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,335), Motor Fuels and Lubricants (\$830), Computer Software (\$790), and Chemical Supplies (\$310).
- Operating Capital Outlay will decrease by 1.5 percent, or \$5,656, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$28,898), which is offset by an increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$23,242).
- Fixed Capital Outlay will decrease by 100 percent, or \$3,909, due to no projected need in District Headquarters Laboratory Upgrades (\$3,909).

#### Major Budget Items

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

- Salaries and Benefits (\$7,314,604)
- Contracted Services
  - Water Well Construction Services (\$1,900,000)
  - Data Collection and Analysis Services (\$1,405,987)
  - Software Maintenance Services (\$186,574)
  - Seagrass Mapping and Water Quality Collection (\$120,000)
  - Computer Technology Services (\$113,048)
  - Scientific Research and Analysis (\$50,990)
  - Geographic Information System Analytical Services (\$15,000)
  - Mapping Services and Aerial Photos (\$13,000)
  - Consultant Services (\$9,000)
  - Materials Test (\$8,500)
- Operating Expenses
  - Laboratory Supplies (\$315,500)
  - Repair and Maintenance of Equipment (\$280,750)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$178,025)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$107,200)
  - Postage and / or Courier Service (\$90,000)
  - Travel — District Business (\$48,600)
  - Safety Supplies (\$17,350)
  - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
  - Books and Technical Materials (\$14,600)
  - In-State Training and Related Travel (\$14,485)

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

- Training — No Travel (\$8,075)
- Uniforms (\$8,000)
- Office Support Supplies (\$6,500)
- Office Furniture / Equipment Under \$5,000 (\$3,000)
- Recording and Court Costs (\$3,000)
- Memberships, Professional Certifications, and Licenses (\$2,285)
- Rental of Other Equipment (\$1,000)
- Meeting Resources (\$500)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$271,408)
  - Office Furniture / Equipment Over \$5,000 (\$100,000)

### IV. Program and Activity Allocations

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

#### District Description

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

#### Expenditures and Budget

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

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

#### 1.3 Technical Assistance

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 509,059	\$ 451,628	\$ 570,879	\$ 625,056	\$ 642,358	\$ 17,302	2.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	1,533	1,400	1,602	3,408	3,408	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 510,592</b>	<b>\$ 453,028</b>	<b>\$ 572,481</b>	<b>\$ 628,464</b>	<b>\$ 645,766</b>	<b>\$ 17,302</b>	<b>2.8%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 645,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,766

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 642,358	\$ -	\$ 642,358
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	3,408	-	3,408
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 645,766</b>	<b>\$ -</b>	<b>\$ 645,766</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. The NFRWSP was recently updated in 2023. Land development activities in general have increased, which results in more reviews of comprehensive and sector plans. The District will continue to build and maintain its relationships with local governments, water supply utilities, and other key target audiences.

Over the three-year comparison period, from FY 2020–21 to FY 2022–23, the activity's expenditures relatively stable with no discernable trends.

Salaries and Benefits in the FY 2023–24 Amended Budget were \$625,056 compared to the actual audited expenditures in FY 2022–23 of \$570,879 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Operating Expenses have a noticeable increase of \$1,806 primarily due to an increase in Travel — District Business (\$2,301), which was offset by a decrease in Printing and Reproduction Services (\$736).

#### **Budget Variances**

The activity budget for Technical Assistance in the FY 2024–25 Tentative Budget has a 2.8 percent, or \$17,302, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 2.8 percent, or \$17,302.

#### **Major Budget Items**

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

- Salaries and Benefits (\$642,358)
- Operating Expenses
  - Travel — District Business (\$2,333)
  - In-State Training and Related Travel (\$500)
  - Memberships, Professional Certifications, and Licenses (\$375)
  - Office Support Supplies (\$200)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**1.4 Other Water Resources Planning and Monitoring Activities**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 210,817	\$ 210,668	\$ 306,208	\$ 492,287	\$ 468,277	\$ (24,010)	-4.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	40,968	58,777	16,063	28,092	23,785	(4,307)	-15.3%
Operating Expenses	212,893	210,697	229,260	242,363	282,553	40,190	16.6%
Operating Capital Outlay	2,634	60	30,681	28,360	66,410	38,050	134.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 467,312</b>	<b>\$ 480,202</b>	<b>\$ 582,212</b>	<b>\$ 791,102</b>	<b>\$ 841,025</b>	<b>\$ 49,923</b>	<b>6.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 841,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 841,025

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 468,277	\$ -	\$ 468,277
Other Personal Services	-	-	-
Contracted Services	23,785	-	23,785
Operating Expenses	282,553	-	282,553
Operating Capital Outlay	66,410	-	66,410
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 841,025</b>	<b>\$ -</b>	<b>\$ 841,025</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 2024–25 Tentative Budget has a 6.3 percent, or \$49,923, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 4.9 percent, or \$24,010, decrease in this activity.
- Contracted Services will decrease by 15.3 percent, or \$4,307, due to projected decreases in Consultant Services (\$2,631), Legal Services / Attorney's Fees (\$1,064), Court Reporter and Transcription Services (\$604), and Computer Technology Services (\$8).
- Operating Expenses will increase by 16.6 percent, or \$40,190, due to projected increases in Repair and Maintenance of Equipment (\$632), Educational Reimbursements (\$6,062), and Insurance and Bonds (\$43,912), which are offset by decreases in Computer Hardware Under \$5,000 (\$7,062), Recording and Court Costs (\$1,354), Telephone and Communications (\$617), Cellular Telephones and Accessories (\$428), Books and Technical Materials (\$268), In-State Training and Related Travel (\$200), Advertising (\$145), Memberships, Professional Certifications, and Licenses (\$119), Travel — District Business (\$97), Training — No Travel (\$50), Office Support Supplies (\$34), Office Furniture / Equipment Under \$5,000 (\$17), Meeting Resources (\$14), Printing and Reproduction Services (\$10), and Subscriptions (\$1).
- Operating Capital Outlay will increase by 134.2 percent, or \$38,050, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$10,087) and Computer Hardware Over \$5,000 (\$27,963).

### Major Budget Items

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

- Salaries and Benefits (\$468,277)
- Contracted Services
  - Consultant Services (\$15,194)
  - Legal Services / Attorney's Fees (\$4,889)
  - Court Reporter and Transcription Services (\$2,778)
  - Computer Technology Services (\$924)
- Operating Expenses
  - Insurance and Bonds (\$127,641)
  - Telephone and Communications (\$74,264)
  - Cellular Telephones and Accessories (\$51,523)
  - Repair and Maintenance of Equipment (\$10,764)
  - Educational Reimbursements (\$8,085)
  - Recording and Court Costs (\$3,111)
  - Computer Hardware Under \$5,000 (\$2,310)
  - Books and Technical Materials (\$1,694)



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

- In-State Training and Related Travel (\$920)
- Advertising (\$667)
- Memberships, Professional Certifications, and Licenses (\$545)
- Travel — District Business (\$444)
- Training — No Travel (\$231)
- Office Support Supplies (\$156)
- Office Furniture / Equipment Under \$5,000 (\$83)
- Meeting Resources (\$67)
- Printing and Reproduction Services (\$44)
- Subscriptions (\$4)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$33,378)
  - Computer Hardware Over \$5,000 (\$33,032)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**1.5 Technology and Information Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 692,673	\$ 685,046	\$ 784,850	\$ 905,724	\$ 907,378	\$ 1,654	0.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	296,222	298,886	279,558	454,080	470,342	16,262	3.6%
Operating Expenses	204,048	104,691	125,843	116,371	118,455	2,084	1.8%
Operating Capital Outlay	40,292	12,474	236,645	53,337	39,742	(13,595)	-25.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	63,019	-	24,888	24,888	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,233,235</b>	<b>\$ 1,101,097</b>	<b>\$ 1,489,915</b>	<b>\$ 1,529,512</b>	<b>\$ 1,560,805</b>	<b>\$ 31,293</b>	<b>2.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,551,556	\$ -	\$ -	\$ 8,648	\$ -	\$ 601	\$ 1,560,805

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

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 907,378	\$ -	\$ 907,378
Other Personal Services	-	-	-
Contracted Services	461,093	9,249	470,342
Operating Expenses	118,455	-	118,455
Operating Capital Outlay	39,742	-	39,742
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	24,888	24,888
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,526,668</b>	<b>\$ 34,137</b>	<b>\$ 1,560,805</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 2024–25 Tentative Budget has a 2 percent, or \$31,293, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 0.2 percent, or \$1,654.
- Contracted Services will increase by 3.6 percent, or \$16,262, due to projected increases in Software Maintenance Services (\$8,116) and Computer Technology Services (\$66,662), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$58,228) and Consultant Services (\$288).
- Operating Expenses will increase by 1.8 percent, or \$2,084, due to projected increases in Repair and Maintenance of Equipment (\$5,369), which are offset by decreases in Computer Hardware Under \$5,000 (\$3,141), Training — No Travel (\$54), Computer Software (\$29), Travel — District Business (\$19), Out of State Travel / Training (\$16), In-State Training and Related Travel (\$15), Office Support Supplies (\$6), Office Furniture / Equipment Under \$5,000 (\$2), Uniforms (\$2), and Rewards, Recognition, Prizes, and Awards (\$1).
- Operating Capital Outlay will decrease by 25.5 percent, or \$13,595, due to a projected decrease in Computer Hardware Over \$5,000 (\$13,595).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

### Major Budget Items

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

- Salaries and Benefits (\$907,378)
- Contracted Services
  - Computer Technology Services (\$298,888)
  - Software Maintenance Services (\$136,805)
  - Consultant Services (\$34,649)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$69,228)
  - Repair and Maintenance of Equipment (\$32,131)
  - Training — No Travel (\$6,497)
  - Computer Software (\$3,465)
  - Travel — District Business (\$2,310)
  - Out of State Travel / Training (\$1,973)

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

- In-State Training and Related Travel (\$1,813)
- Office Support Supplies (\$693)
- Rewards, Recognition, Prizes, and Awards (\$115)
- Uniforms (\$115)
- Office Furniture / Equipment Under \$5,000 (\$115)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$39,742)
- Debt Services
  - Debt Service Principal — Software Subscription (\$21,605)
  - Debt Service Interest — Software Subscription (\$3,283)

**IV. Program and Activity Allocations**

**2.0 Land Acquisition, Restoration, and Public Works**

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

**District Description**

This program includes the development and construction of all capital projects (except for those contained in Program 3.0), including water resource development projects, water supply development assistance, water control projects and support, and administrative facilities construction; cooperative projects; land acquisition, and the restoration of lands and water bodies. This program is also responsible for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative activities, certain human resource activities, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

**Expenditures and Budget**

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

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

**2.0 Land Acquisition, Restoration, and Public Works**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 9,267,815	\$ 8,365,265	\$ 9,217,675	\$ 11,183,231	\$ 12,191,983	\$ 1,008,752	9.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,096,197	3,723,266	2,519,080	5,426,623	5,580,232	153,609	2.8%
Operating Expenses	374,181	298,158	731,953	6,788,391	411,114	(6,377,277)	-93.9%
Operating Capital Outlay	31,666	8,387	221,744	61,199	74,340	13,141	21.5%
Fixed Capital Outlay	9,777,529	10,466,558	32,155,984	71,647,299	428,845,215	357,197,916	498.6%
Interagency Expenditures (Cooperative Funding)	28,811,781	35,776,356	36,464,975	70,937,902	57,727,929	(13,209,973)	-18.6%
Debt	-	-	42,184	-	17,430	17,430	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 50,359,169</b>	<b>\$ 58,637,990</b>	<b>\$ 81,353,595</b>	<b>\$166,044,645</b>	<b>\$504,848,243</b>	<b>\$ 338,803,598</b>	<b>204.0%</b>

**SOURCE OF FUNDS**

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,191,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,191,983
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,083,139	-	-	5,854	1,490,832	407	5,580,232
Operating Expenses	411,114	-	-	-	-	-	411,114
Operating Capital Outlay	74,340	-	-	-	-	-	74,340
Fixed Capital Outlay	10,493,034	1,272,181	-	-	417,080,000	-	428,845,215
Interagency Expenditures (Cooperative Funding)	975,155	20,975,272	-	20,000	35,273,752	483,750	57,727,929
Debt	17,430	-	-	-	-	-	17,430
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 28,246,195</b>	<b>\$ 22,247,453</b>	<b>\$ -</b>	<b>\$ 25,854</b>	<b>\$453,844,584</b>	<b>\$ 484,157</b>	<b>\$504,848,243</b>

**IV. Program and Activity Allocations**

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	95.92	\$ 8,690,803	\$ 12,191,983	\$ -	\$ 12,191,983
Other Personal Services	-	-	-	-	-
Contracted Services	0.50	20,800	2,186,998	3,393,234	5,580,232
Operating Expenses			411,114	-	411,114
Operating Capital Outlay			74,340	-	74,340
Fixed Capital Outlay			-	428,845,215	428,845,215
Interagency Expenditures (Cooperative Funding)			-	57,727,929	57,727,929
Debt			-	17,430	17,430
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 14,864,435</b>	<b>\$ 489,983,808</b>	<b>\$504,848,243</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	96.73	90.63	86.44	84.79	95.92	11.13	13.1%
Contingent Worker	-	-	0.50	0.50	0.50	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.46	0.50	0.50	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>97.17</b>	<b>91.07</b>	<b>87.40</b>	<b>85.79</b>	<b>96.92</b>	<b>11.13</b>	<b>13.0%</b>

**IV. Program and Activity Allocations**

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

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

**TENTATIVE BUDGET — Fiscal Year 2024–25**

FY 2023–24 Amended Budget		85.79	166,044,645		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				1,211,213	
1	Lake Apopka Hydrilla Treatment	476,611			Adjustment based on project schedule
2	Lake Apopka Submersed Aquatic Vegetation Restoration	470,000			Adjustment based on project schedule
3	Abandoned Artesian Well Plugging	108,750			Adjustment based on project schedule
4	First Coast Expressway Mitigation Area Restoration / Enhancement Project	60,000			Adjustment based on project schedule
5	Mobile Irrigation Lab for Agricultural Cost-share Program	53,125			Work is being completed in house
6	Oracle Enterprise Content Management System Developer Upgrade	39,699			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
7	Consultant Services	1,437			Allocated across programs based on need; overall budget increased by \$216,900
8	Lake Apopka Rough Fish Removal	801			Adjustment based on project schedule
9	Legal Services / Attorney's Fees	504			Allocated across programs based upon need; total budget remains the same
10	Court Reporter and Transcription Services	286			Allocated across programs based upon need; total budget remains the same
Operating Expenses				6,428,847	
1	Lake Apopka Hydrilla Treatment	6,405,398			Adjustment based on project schedule
2	In-State Training and Related Travel	7,713			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Computer Hardware Under \$5,000	5,631			Allocated across programs; overall budget decreased by \$41,248
4	Lake George Rough Fish Removal	2,910			Adjustment based on project schedule
5	Educational Reimbursements	2,528			Allocated across programs based upon need; total budget remains the same
6	Upper St. Johns River Basin Rough Fish Removal	1,271			Adjustment based on project schedule
7	Rental of Training / Meeting Facilities	1,168			Adjustment made based on historical spend and projected needs
8	Moving Expenses	742			Allocated across programs based upon need; total budget remains the same
9	Recording and Court Costs	600			Allocated across program based upon need; overall budget decreased by \$4,899
10	Meeting Resources	432			Cross-charging variance. Overall budget decreased by \$600
11	Lake Apopka Submersed Aquatic Vegetation Restoration	250			Adjustment based on project schedule
12	Books and Technical Materials	132			Allocated across programs based upon need; overall budget increased by \$1,450
13	Advertising	68			Allocated across programs based on need; overall budget decreased by \$47
14	Printing and Reproduction Services	4			Allocated across programs based upon need; overall budget decreased by \$1,581
Operating Capital Outlay				5,500	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	5,500			Equipment purchase related to Abandoned Artesian Well Plugging Program being purchased in FY 2023–24
Fixed Capital Outlay				64,587,004	
1	Black Creek Water Resource Development Project	51,220,000			Adjustment based on project schedule
2	Bayard Point Land Acquisition — Resiliency	7,750,000			All available parcels have been purchased
3	Land Purchases and Support Services	2,871,985			Adjustment based on project schedule
4	Crane Creek M-1 Canal Flow Restoration	765,104			Adjustment based on project schedule
5	Lake Jesup Nutrient Reduction and Flow Enhancement Project	500,000			Adjustment based on project schedule
6	Lake Apopka Beauclair Canal Levee	450,000			Adjustment based on project schedule
7	Lake Apopka North Shore Phase 5 Levee Improvements	350,000			Adjustment based on project schedule
8	Lake Apopka Marsh Flow-Way Improvements	340,000			Adjustment based on project schedule
9	Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection	265,000			Adjustment based on project schedule
10	Coastal Oaks Preserve	38,915			Adjustment based on project schedule
11	Halfmile Creek Tract	36,000			Adjustment based on project schedule

**IV. Program and Activity Allocations**

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Interagency Expenditures (Cooperative Funding)				31,608,386	
1	JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main	4,431,539			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
2	Innovative Projects Placeholder	3,000,000			FY 2023–24 legislative appropriation
3	Springs Funding Cost-share Placeholder — Non Project Specific	2,697,600			Adjustment made based on anticipated state funding
4	JEA H2.0 Purification Demonstration Facility	2,500,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
5	City of Mount Dora Wastewater Treatment Facility #1 Improvements	2,250,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
6	JEA Ozone Wetland Pilot Study	2,000,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
7	Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms	1,500,000			FY 2023–24 legislative appropriation
8	JEA Demand-Side Management Water Conservation Program	1,500,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
9	Lake Apopka Innovative Total Phosphorus Removal	1,420,000			Planned project completion in FY 2023–24
10	Phosphorus Remediation in the Ocklawaha Prairie Restoration Area	1,100,000			FY 2023–24 legislative appropriation
11	City of DeBary Lake Konomac Spillway Reconstruction	1,000,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
12	C-1 Canal Baseflow Nutrient Reduction Demonstration Project	995,000			Adjustment based on project schedule
13	City of Ocala Lower Floridan Aquifer Conversion	750,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
14	City of Palm Coast London Waterway Expansion	678,375			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
15	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	637,500			Adjustment based on project schedule
16	City of DeLand Reclaimed Water Main Extension — Phase 5	567,093			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
17	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	439,568			Adjustment made based on anticipated funding
18	City of Bunnell Wastewater Treatment Facility Improvements	375,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
19	Town of Callahan Force Main Extension to Fairgrounds	375,000			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
20	Springs Septic Tank Cost-share Placeholder — Non Project Specific	364,904			Funds fully allocated to a specific project
21	City of Orange City for Volusia Blue Spring Septic-to-Sewer Program	335,250			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
22	City of Neptune Beach Wastewater Treatment Facility Process Upgrade	328,125			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
23	Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific	318,906			Adjustment made based on anticipated funding
24	Brevard County Grand Canal Muck Removal Phase 4	241,332			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
25	North Florida Regional Water Supply Plan Project Conceptualization	214,286			Encumbered funds at the end of FY 2023–24 will carryover into FY 2024–25
26	Lake Apopka Newton Park Dredging Project	200,000			Adjustment based on project schedule
27	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	180,736			Encumbered funds at the end of FY 2023–24 will carryover into FY 2024–25
28	Richard Wells Jr. Farms Precision Fertilizer Application Equipment with Auto Boom Leveling	165,000			Planned project completion in FY 2023–24
29	Lennon Grove Service Irrigation Conversion with Pump Automation and Telemetry	141,216			Planned project completion in FY 2023–24
30	Global Strategic Investments Pump Automation System	109,730			Planned project completion in FY 2023–24
31	Long and Scott Farms Seepage to Drip Irrigation Conversion	93,780			Planned project completion in FY 2023–24
32	City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements	88,522			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
33	Global Strategic Investments Pump Automation and Irrigation Retrofit	85,838			Planned project completion in FY 2023–24
34	Royal Agriculture Land Leveling Equipment	63,949			Planned project completion in FY 2023–24
35	Island Grove Irrigation Retrofit Phase 2	56,175			Planned project completion in FY 2023–24
36	Florida Blue Farms Irrigation Retrofit	41,325			Planned project completion in FY 2023–24
37	L and M Farms Land Leveling Equipment	41,001			Planned project completion in FY 2023–24
38	Wild Goose Farms LLC Irrigation Retrofit	39,266			Planned project completion in FY 2023–24
39	Tater Farms Drone Soil Mapping for Fertilizer Application Timing	37,618			Planned project completion in FY 2023–24
40	Crescent Lake Farms Variable Rate Fertilizer Application Equipment	34,841			Planned project completion in FY 2023–24



**IV. Program and Activity Allocations**

Reductions					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
41	Southern Hill Farms Precision Fertilizer Equipment and Irrigation Controllers	34,642			Planned project completion in FY 2023–24
42	Estes Citrus Automated Fertigation System	32,398			Planned project completion in FY 2023–24
43	DeLee Produce Precision Fertilizer Application Equipment	31,981			Planned project completion in FY 2023–24
44	Ben Wells Produce Precision Land Leveling Equipment	30,804			Planned project completion in FY 2023–24
45	DeLee Produce Land Leveling Equipment	27,215			Planned project completion in FY 2023–24
46	Richard Davis Cover Crop Establishment Equipment	24,281			Planned project completion in FY 2023–24
47	Orlando Utilities Commission Water Conservation Rebates	8,475			Cost-share project at or nearing completion; any encumbered funds with a contract expiration date past 9/30/24 will carryover into FY 2024–25
48	Greene's Farms Incorporated Soil Moisture Sensors	8,437			Planned project completion in FY 2023–24
49	Districtwide Cost-share Placeholder — Non Project Specific	7,631			Adjustment made based on available funding for new projects
50	May and Whitaker Family Partnership Variable Rate Fertilizer Application Equipment	4,031			Planned project completion in FY 2023–24
51	Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations	16			Planned project completion in FY 2023–24
Debt Services					-
Reserves					-
<b>TOTAL REDUCTIONS</b>			<b>-</b>	<b>103,840,950</b>	

**IV. Program and Activity Allocations**

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
<b>Salaries and Benefits</b>			11.13	1,008,752	
1	Group Insurance	148,372			Anticipated rate increase in group insurance
2	Program 2.0 Adjustments	552,221	11.13		Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
3	Salaries and Benefits Potential Merit	308,159			Governor's Focus on Florida's Future Budget potential merit pay adjustment based on documented performance
<b>Other Personal Services</b>				-	
<b>Contracted Services</b>				1,364,822	
1	Vegetation Management and Planting Services	246			Adjusted based on annual work plan needs
2	Lake George Rough Fish Removal	1,969			Adjustment based on project schedule
3	Software Maintenance Services	8,069			Allocated across programs based upon need; overall budget increased by \$59,074
4	Computer Technology Services	50,999			Allocated across programs based upon need; overall budget increased by \$305,046
5	Upper St. Johns River Basin Rough Fish Removal	52,575			Adjustment based on project schedule
6	Feasibility Studies — Ocklawaha Basin	300,000			New project identified
7	Data Collection and Analysis Services	350,964			Adjustment made based upon work plan needs
8	Feasibility Studies — Lower and Middle Basins	600,000			New project identified
<b>Operating Expenses</b>				51,570	
1	Out of State Travel / Training	25			Learning and Development Plan updated annually for anticipated fiscal year needs
2	Computer Software	44			Allocated across programs based upon need; overall budget decreased by \$790
3	Memberships, Professional Certifications, and Licenses	122			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Office Support Supplies	243			Adjustment made based on historical spend and projected needs
5	Rewards, Recognition, Prizes, and Awards	260			Adjustment made based on historical spend and projected needs
6	Lake Apopka Rough Fish Removal	326			Adjustment based on project schedule
7	Cellular Telephones and Accessories	662			Allocated across programs based upon need; total budget remains the same
8	Office Furniture / Equipment Under \$5,000	667			Allocated across programs based upon need; overall budget increased by \$7,090
9	Safety Supplies	800			Adjustment made based on historical spend and projected needs
10	Telephone and Communications	955			Allocated across programs based upon need; total budget remains the same
11	Field, Facility, and Fleet — Tools Under \$5,000	1,018			Adjustment made based on historical spend and projected needs
12	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,195			Adjustment made based on historical spend and projected needs
13	Uniforms	1,802			Adjustment made based on historical spend and projected needs
14	Training — No Travel	2,267			Learning and Development Plan updated annually for anticipated fiscal year needs
15	Travel — District Business	3,995			Allocated across programs based upon need; overall budget increased by \$20,231
16	Repair and Maintenance of Equipment	4,886			Allocated across programs based upon need; overall budget increased by \$210,314
17	Insurance and Bonds	32,303			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
<b>Operating Capital Outlay</b>				18,641	
1	Office Furniture / Equipment Over \$5,000	7,495			Allocated across programs; overall budget increased by \$9,752
2	Computer Hardware Over \$5,000	11,146			Allocated across programs; overall budget increased by \$64,286
<b>Fixed Capital Outlay</b>				421,784,920	
1	Lake George Conservation Area Hydrologic Restoration — Resiliency	160,000			New project identified
2	Lake Apopka West Marsh Restoration	230,000			New project identified - design work
3	Indian River Lagoon Project Design Services	500,000			Placeholder for IRL project design services
4	C-10 Water Management Area Project	1,500,000			Adjustment based on project schedule
5	Taylor Creek Reservoir Improvements	19,394,920			Adjustment based on project schedule; FY 2023–24 state appropriation of \$17 million rebudgeted in FY 2024–25
6	Grove Land Reservoir and Stormwater Treatment Area Project	400,000,000			New project identified; FY 2024–25 state appropriation
<b>Interagency Expenditures (Cooperative Funding)</b>				18,398,413	
1	Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program	13,125			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
2	Orlando Utilities Commission Water Conservation Rebates	33,900			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
3	Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation	51,502			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24

**IV. Program and Activity Allocations**

New Issues					
4	Gainesville Regional Utilities Water Efficient Toilet Exchange Program	52,500			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
5	City of Ormond Beach Stormwater Outfall Flood Protection	75,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
6	City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot	77,194			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
7	Indian River Lagoon Projects Placeholder	93,473			Placeholder for anticipated IRL projects
8	Water Conservation Program	168,545			FY 2023–24 state appropriation rebudgeted in FY 2024–25
9	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	203,388			District and state program placeholder for new projects identified
10	Green Infrastructure / Resiliency Project Placeholder	310,260			District funding program placeholder
11	Brevard County Pioneer Road Denitrification	345,469			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
12	City of Fellsmere State Street Reservoir Expansion	364,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
13	Brevard County Sykes Creek Muck Removal Project Phase 2B	375,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
14	City of Umatilla Central Avenue Lift Station	437,064			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
15	Community of American Beach Water and Sewer District Well and Septic Tank Phase Out	496,162			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
16	City of Hawthorne Wastewater Treatment Facility Rehabilitation	500,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
17	City of Crescent City Prospect Street Water Main Replacement	500,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
18	City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods	550,830			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
19	City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	655,320			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
20	City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	671,626			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
21	City of Ormond Beach Reclaimed Water Supply and Storage	835,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
22	Volusia County Southwest Regional Wastewater Reclamation Facility	874,798			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
23	Agricultural Cost-share Program Placeholder	900,158			District program placeholder for new projects identified
24	St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	1,462,612			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
25	City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades	1,500,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
26	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4	1,500,000			Continuation of existing projects; this is the FY 2024–25 estimated budget based on project progression through FY 2023–24
27	Lake Apopka Restoration Placeholder	5,351,487			New FY 2024–25 state appropriation as well as reductions in prior year appropriations that are fully spent
Debt Services					17,430
1	Debt Service Interest — Software Subscription	2,299			
2	Debt Service Principal — Software Subscription	15,131			
Reserves					-
<b>TOTAL NEW ISSUES</b>			<b>11.13</b>	<b>442,644,548</b>	
<b>2.0 Land Acquisition, Restoration, and Public Works</b>					
<b>Total Workforce and Tentative Budget for FY 2024–25</b>			<b>96.92</b>	<b>\$504,848,243</b>	

**Trends and Changes**

Funding within this program is typically driven by requests submitted through the District’s cost-share program, as well as state appropriations for AWS and springs projects. Fluctuations within Fixed Capital Outlay rely heavily on the acquisition of new properties as well as large projects such as the Black Creek Water Resource

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

Development Project and the Crane Creek M-1 Canal Flow Restoration project within recent years. Since the program's budget and expenditures are primarily driven by the fund balance utilization plan, multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program's actual expenditures and budgets could fluctuate significantly from one year to another. This program has provided a significant amount of cost-share funding in support of water development, water quality improvement, and environmental restoration projects. It is worth noting that, starting in FY 2021–22, the District reduced its cost-share match from 33 percent to 25 percent.

During the three-year comparison period of actual audited expenditures, from FY 2020–21 to FY 2022–23, Operating Expenses experienced a 95.6 percent, or \$357,772, increase mainly due to an increase in state funding for the Harmful Algae Bloom Response (\$409,500), which was partially offset by a decrease in Computer Software (\$65,462). Operating Capital Outlay experienced a 600.3 percent, or \$190,078, increase during the three-year comparison period primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$124,177). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for all major object categories. Salaries and Benefits in the FY 2023–24 Amended Budget were \$11,183,231 compared to the actual audited expenditures in FY 2022–23 of \$9,217,675 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance.

Contracted Services have an increase of 115.4 percent, or \$2,907,543, between the actual audited expenditures in FY 2022–23 and the FY 2023–24 Amended Budget, primarily due to increases in Emeraldal Marsh Conservation Area 5 Peat Removal - Lake Jem Farms (\$100,000), Consultant Services (\$103,615), Upper St. Johns River Basin Rough Fish Removal (\$146,125), Lake George Rough Fish Removal (\$176,525), Data Collection and Analysis Services (\$178,222), Surveying Services (\$300,000), Lake Apopka Rough Fish Removal (\$316,246), Lake Apopka Hydrilla Treatment (\$476,611), Abandoned Artesian Well Plugging (\$485,464), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$604,286). The increase of \$6,056,438 in Operating Expenses is mainly attributed to the funding received from the state for the Lake Apopka Hydrilla Treatment (\$6,405,398), which was partially offset by the Harmful Algae Bloom Response mentioned above (\$409,500).

Fixed Capital Outlay increased by \$39,491,315 and Interagency Expenditures increased by \$34,472,927. The increases in Fixed Capital Outlay are primarily attributed to the

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

progression of the Black Creek Water Resource Development Project (\$27,483,815). 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 2024–25 Tentative Budget has a 204 percent, or \$338,803,598, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 4 FTEs and a reallocation of 7.13 FTEs from programs 1.0, 3.0, and 4.0. With these adjustments, Salaries and Benefits will increase by 9 percent, or \$1,008,752.
- Contracted Services will increase by 2.8 percent, or \$153,609, due to projected increases in Vegetation Management and Planting Services (\$246), Lake George Rough Fish Removal (\$1,969), Software Maintenance Services (\$8,069), Computer Technology Services (\$50,999), Upper St. Johns River Basin Rough Fish Removal (\$52,575), Feasibility Studies — Ocklawaha Basin (\$300,000), Data Collection and Analysis Services (\$350,964), and Feasibility Studies — Lower and Middle Basins (\$600,000), which are offset by decreases in Lake Apopka Hydrilla Treatment (\$476,611), Lake Apopka Submersed Aquatic Vegetation Restoration (\$470,000), Abandoned Artesian Well Plugging (\$108,750), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000), Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125), Oracle Enterprise Content Management System Developer Upgrade (\$39,699), Consultant Services (\$1,437), Lake Apopka Rough Fish Removal (\$801), Legal Services / Attorney’s Fees (\$504), and Court Reporter and Transcription Services (\$286).
- Operating Expenses will decrease by 93.9 percent, or \$6,377,277, due to projected decreases in Lake Apopka Hydrilla Treatment (\$6,405,398), In-State Training and Related Travel (\$7,713), Computer Hardware Under \$5,000 (\$5,631), Lake George Rough Fish Removal (\$2,910), Educational Reimbursements (\$2,528), Upper St. Johns River Basin Rough Fish Removal (\$1,271), Rental of Training / Meeting Facilities (\$1,168), Moving Expenses (\$742), Recording and Court Costs (\$600), Meeting Resources (\$432), Lake Apopka Submersed Aquatic Vegetation Restoration (\$250), Books and Technical Materials (\$132), Advertising (\$68), and Printing and Reproduction Services (\$4), which are offset by increases in Out of State Travel / Training (\$25), Computer Software (\$44), Memberships, Professional Certifications, and Licenses (\$122), Office Support Supplies (\$243), Rewards, Recognition, Prizes, and Awards (\$260), Lake Apopka Rough Fish Removal (\$326), Cellular Telephones and Accessories (\$662), Office Furniture / Equipment Under \$5,000 (\$667), Safety

#### IV. Program and Activity Allocations

Supplies (\$800), Telephone and Communications (\$955), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,018), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,195), Uniforms (\$1,802), Training — No Travel (\$2,267), Travel — District Business (\$3,995), Repair and Maintenance of Equipment (\$4,886), and Insurance and Bonds (\$32,303).

- Operating Capital Outlay will increase by 21.5 percent, or \$13,141, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,495) and Computer Hardware Over \$5,000 (\$11,146), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).
- Fixed Capital Outlay will increase by 498.6 percent, or \$357,197,916, due to projected increases in Lake George Conservation Area Hydrologic Restoration — Resiliency (\$160,000), Lake Apopka West Marsh Restoration (\$230,000), Indian River Lagoon Project Design Services (\$500,000), C-10 Water Management Area Project (\$1,500,000), Taylor Creek Reservoir Improvements (\$19,394,920), and Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), which are offset by project progressions in the Black Creek Water Resource Development Project (\$51,220,000), Bayard Point Land Acquisition — Resiliency (\$7,750,000), Land Purchases and Support Services (\$2,871,985), Crane Creek M-1 Canal Flow Restoration (\$765,104), Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$500,000), Lake Apopka Beauclair Canal Levee (\$450,000), Lake Apopka North Shore Phase 5 Levee Improvements (\$350,000), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection (\$265,000), Coastal Oaks Preserve (\$38,915), and Halfmile Creek Tract (\$36,000).
- Interagency Expenditures will decrease by 18.6 percent, or \$13,209,973, due to projected decreases in JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$4,431,539), Innovative Projects Placeholder (\$3,000,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$2,697,600), JEA H2.0 Purification Demonstration Facility (\$2,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), JEA Ozone Wetland Pilot Study (\$2,000,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), JEA Demand-Side Management Water Conservation Program (\$1,500,000), Lake Apopka Innovative Total Phosphorus Removal (\$1,420,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), City of DeBary Lake Konomac Spillway Reconstruction (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), City of Ocala Lower Floridan Aquifer Conversion (\$750,000), City of Palm Coast London Waterway Expansion (\$678,375), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$439,568), City of Bunnell Wastewater Treatment Facility Improvements (\$375,000), Town of Callahan Force Main Extension to Fairgrounds (\$375,000), Springs Septic Tank Cost-share Placeholder — Non

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

Project Specific (\$364,904), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$335,250), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$328,125), Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$318,906), Brevard County Grand Canal Muck Removal Phase 4 (\$241,332), North Florida Regional Water Supply Plan Project Conceptualization (\$214,286), Lake Apopka Newton Park Dredging Project (\$200,000), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736), Richard Wells Jr. Farms Precision Fertilizer Application Equipment with Auto Boom Leveling (\$165,000), Lennon Grove Service Irrigation Conversion with Pump Automation and Telemetry (\$141,216), Global Strategic Investments Pump Automation System (\$109,730), Long and Scott Farms Seepage to Drip Irrigation Conversion (\$93,780), City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements (\$88,522), Global Strategic Investments Pump Automation and Irrigation Retrofit (\$85,838), Royal Agriculture Land Leveling Equipment (\$63,949), Island Grove Irrigation Retrofit Phase 2 (\$56,175), Florida Blue Farms Irrigation Retrofit (\$41,325), L and M Farms Land Leveling Equipment (\$41,001), Wild Goose Farms LLC Irrigation Retrofit (\$39,266), Tater Farms Drone Soil Mapping for Fertilizer Application Timing (\$37,618), Crescent Lake Farms Variable Rate Fertilizer Application Equipment (\$34,841), Southern Hill Farms Precision Fertilizer Equipment and Irrigation Controllers (\$34,642), Estes Citrus Automated Fertigation System (\$32,398), DeLee Produce Precision Fertilizer Application Equipment (\$31,981), Ben Wells Produce Precision Land Leveling Equipment (\$30,804), DeLee Produce Land Leveling Equipment (\$27,215), Richard Davis Cover Crop Establishment Equipment (\$24,281), Orlando Utilities Commission Water Conservation Rebates (\$8,475), Greene's Farms Incorporated Soil Moisture Sensors (\$8,437), Districtwide Cost-share Placeholder — Non Project Specific (\$7,631), May and Whitaker Family Partnership Variable Rate Fertilizer Application Equipment (\$4,031), and Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations (\$16), which are offset by increases in Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$13,125), Orlando Utilities Commission Water Conservation Rebates (\$33,900), Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502), Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500), City of Ormond Beach Stormwater Outfall Flood Protection (\$75,000), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$77,194), Indian River Lagoon Projects Placeholder (\$93,473), Water Conservation Program (\$168,545), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$203,388), Green Infrastructure / Resiliency Project Placeholder (\$310,260), Brevard County Pioneer Road Denitrification (\$345,469), City of Fellsmere State Street Reservoir Expansion (\$364,000), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), City of Umatilla Central Avenue Lift Station (\$437,064), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$496,162), City of Crescent City

**IV. Program and Activity Allocations**

Prospect Street Water Main Replacement (\$500,000), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$500,000), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$550,830), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$655,320), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$671,626), City of Ormond Beach Reclaimed Water Supply and Storage (\$835,000), Volusia County Southwest Regional Wastewater Reclamation Facility (\$874,798), Agricultural Cost-share Program Placeholder (\$900,158), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,462,612), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$1,500,000), City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$1,500,000), and Lake Apopka Restoration Placeholder (\$5,351,487).

- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

**Major Budget Items**

A total budget of \$485,573,144 is included for projects identified in Appendix C. A list identifying each project is provided in the applicable activity/subactivity.

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Grove Land Reservoir and Stormwater Treatment Area Project	\$400,000,000
Taylor Creek Reservoir Improvements	\$19,825,000
Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	\$13,600,000
Indian River Lagoon Water Quality Improvement Projects Placeholder	\$10,502,305
Lake Apopka Restoration Placeholder	\$5,500,000
Land Purchases and Support Services	\$4,880,215
Springs Cost-share Program Placeholder	\$3,500,000
Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4	\$2,250,000
City of DeLand Wiley M. Nash Water Reclamation Facility	\$2,250,000
St. Johns County State Road 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	\$2,037,437
Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	\$2,000,000
Black Creek Water Resource Development Project	\$1,750,000
Agricultural Cost-share Program Placeholder	\$1,500,000
C-10 Water Management Area Project	\$1,500,000



**IV. Program and Activity Allocations**

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	\$1,350,000
Volusia County Southwest Regional Wastewater Reclamation Facility	\$1,312,197
City of Ormond Beach Reclaimed Water Supply and Storage	\$1,252,500
City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	\$1,007,438
Green Infrastructure / Resiliency Projects Placeholder	\$1,000,000
City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	\$982,980
City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place/Dundee Circle Neighborhoods	\$826,244
City of Hawthorne Wastewater Treatment Facility Rehabilitation REDI/Innovative	\$750,000
Brevard County Sykes Creek Muck Removal Project Phase 2B	\$750,000
City of Crescent City Prospect Street Water Main Replacement REDI/Innovative	\$750,000
Community of American Beach Water and Sewer District Well and Septic Tank Phase Out REDI/Innovative	\$744,243
City of Umatilla Central Avenue Lift Station REDI/Innovative	\$655,597
Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	\$637,500
City of Fellsmere State Street Reservoir Expansion REDI/Innovative	\$546,000
Brevard County Pioneer Road Denitrification	\$483,750
Coastal Wetland Restoration Program	\$400,000
Lake Apopka West Marsh Restoration	\$230,000
Water Conservation Program	\$168,545
Lake George Conservation Area Hydrologic Restoration — Resiliency	\$160,000
City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot REDI/Innovative	\$115,791
City of Ormond Beach Stormwater Outfall Flood Protection	\$112,500
Gainesville Regional Utilities Water Efficient Toilet Exchange Program	\$52,500
Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation	\$51,502
Water Conservation Rebate Program	\$50,000
Abandoned Artesian Well Plugging	\$40,000
Orlando Utilities Commission Water Conservation Rebates	\$33,900
Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program	\$15,000

#### IV. Program and Activity Allocations

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

- Salaries and Benefits – \$12,191,983 for 95.92 FTEs
  - 2.1 Land Acquisition (5 FTEs)
  - 2.2.1 Water Resource Development Projects (5.97 FTEs)
  - 2.2.3 Other Water Source Development Activities (3.18 FTE)
  - 2.3 Surface Water Projects (75.63 FTEs)
  - 2.6 Other Acquisition and Restoration Activities (1.29 FTEs)
  - 2.7 Technology and Information Services (4.85 FTEs)
- Contracted Services
  - Abandoned Artesian Well Plugging (\$950,000)
  - Lake Apopka Rough Fish Removal (\$873,525)
  - Lake George Rough Fish Removal (\$723,700)
  - Data Collection and Analysis Services (\$624,332)
  - Feasibility Studies — Lower and Middle Basins (\$600,000)
  - Surveying Services (\$300,000)
  - Feasibility Studies — Ocklawaha Basin (\$300,000)
  - Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000)
  - Computer Technology Services (\$209,960)
  - Upper St. Johns River Basin Rough Fish Removal (\$198,700)
  - Consultant Services (\$182,343)
  - Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
  - Software Maintenance Services (\$95,806)
  - Mapping Services and Aerial Photos (\$75,000)
  - Temporary (Contingent) Labor Services (\$20,800)
  - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000)
  - Vegetation Management and Planting Services (\$8,000)
  - Legal Services / Attorney's Fees (\$1,955)
  - Court Reporter and Transcription Services (\$1,111)
- Operating Expenses
  - Insurance and Bonds (\$89,388)
  - Telephone and Communications (\$52,008)
  - Computer Hardware Under \$5,000 (\$52,098)
  - Cellular Telephones and Accessories (\$36,082)
  - Travel — District Business (\$32,529)
  - Repair and Maintenance of Equipment (\$32,040)
  - In-State Training and Related Travel (\$31,743)
  - Training — No Travel (\$21,438)
  - Memberships, Professional Certifications, and Licenses (\$9,512)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$7,960)
  - Advertising (\$6,267)
  - Educational Reimbursements (\$5,662)
  - Office Support Supplies (\$5,347)

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

- Recording and Court Costs (\$5,245)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000)
- Safety Supplies (\$4,775)
- Uniforms (\$3,496)
- Books and Technical Materials (\$2,678)
- Computer Software (\$2,426)
- Out of State Travel / Training (\$1,381)
- Meeting Resources (\$1,227)
- Office Furniture / Equipment Under \$5,000 (\$1,214)
- Lake Apopka Rough Fish Removal (\$1,000)
- Rewards, Recognition, Prizes, and Awards (\$928)
- Upper St. Johns River Basin Rough Fish Removal (\$500)
- Subscriptions (\$452)
- Rental of Other Equipment (\$400)
- Lake George Rough Fish Removal (\$300)
- Printing and Reproduction Services (\$18)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$50,965)
  - Office Furniture / Equipment Over \$5,000 (\$23,375)
- Fixed Capital Outlay
  - Indian River Lagoon Project Design Services (\$500,000)
- Interagency Expenditures
  - Indian River Lagoon Interagency Agreement (\$500,000)
- Debt Services
  - Debt Service Principal — Software Subscription (\$15,131)
  - Debt Service Interest — Software Subscription (\$2,299)

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

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

##### **District Description**

This activity includes funds for acquisition of land and facilities for the protection and management of water resources. This activity category does not include land acquisition components of “water resource development projects,” “surface water projects,” or “other cooperative projects.” Land acquisition activities include both fee simple and less-than-fee acquisitions. For FY 2024–25, the District expects to have a single purchase of land in excess of \$10,000,000 and a cumulative purchase of land in excess of \$50,000,000. Legislative funding was appropriated for the purchase of land in support of the Grove Land Reservoir and Stormwater Treatment Area Project in the amount of \$400,000,000.

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

**IV. Program and Activity Allocations**

**Expenditures and Budget**

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

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

**2.1 Land Acquisition**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 436,793	\$ 357,444	\$ 432,156	\$ 525,755	\$ 551,990	\$ 26,235	5.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	2,330	12,824	20,800	20,800	-	-
Operating Expenses	3,864	4,831	4,801	12,153	12,353	200	1.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	739,625	3,044,415	960,644	15,502,200	404,880,215	389,378,015	2511.8%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves – Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,180,282</b>	<b>\$ 3,409,020</b>	<b>\$ 1,410,425</b>	<b>\$ 16,060,908</b>	<b>\$405,465,358</b>	<b>\$389,404,450</b>	<b>2424.5%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
		\$ 4,193,177	\$ 1,272,181	\$ -	\$ -	\$400,000,000	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 551,990	\$ -	\$ 551,990
Other Personal Services	-	-	-
Contracted Services	20,800	-	20,800
Operating Expenses	12,353	-	12,353
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	404,880,215	404,880,215
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves – Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 585,143</b>	<b>\$ 404,880,215</b>	<b>\$405,465,358</b>

**Trends and Changes**

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

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, there are increases in Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits were \$525,755 in FY 2023–24 compared to \$432,156 in FY 2022–23 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show an increase of 62.2 percent, or \$7,976, due to an increase in Temporary (Contingent) Labor Services (\$9,351), which is offset by a decrease in Consultant Services (\$1,375). Operating Expenses have an increase of 153.1 percent primarily due to increases in Recording and Court Costs (\$3,606) and

#### IV. Program and Activity Allocations

Advertising (\$1,259). Finally, Fixed Capital Outlay has a substantial increase of 1513.7 percent, or \$14,541,556, due to an increase in Land Purchases and Support Services related to the Bayard Point Land Acquisition – Resiliency project (\$15,009,091), which is offset by a decrease in Tomoka River Riparian Habitat Protection Zone (\$467,535).

#### Budget Variances

The activity budget for Land Acquisition in the FY 2024–25 Tentative Budget has a 2,424.5 percent, or \$389,404,450, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 5 percent, or \$26,235.
- Operating Expenses will increase by 1.6 percent, or \$200, due to a projected increase in Safety Supplies (\$200).
- Fixed Capital Outlay will increase by 2,511.8 percent, or \$389,378,015, due to a new state appropriation for Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), which is offset by decreases in Bayard Point Land Acquisition — Resiliency (\$7,750,000) and Land Purchases and Support Services (\$2,871,985).

#### Major Budget Items

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

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Grove Land Reservoir and Stormwater Treatment Area Project	\$400,000,000
Land Purchases and Support Services	\$4,880,215

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

- Salaries and Benefits (\$551,990)
- Contracted Services
  - Temporary (Contingent) Labor Services (\$20,800)
- Operating Expenses
  - Recording and Court Costs (\$4,000)
  - Advertising (\$3,000)
  - In-State Training and Related Travel (\$1,600)
  - Training — No Travel (\$1,131)
  - Travel — District Business (\$858)
  - Office Support Supplies (\$500)
  - Memberships, Professional Certifications, and Licenses (\$399)

**IV. Program and Activity Allocations**

- Rewards, Recognition, Prizes, and Awards (\$250)
- Uniforms (\$215)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$200)
- Safety Supplies (\$200)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**2.2 Water Source Development**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 521,489	\$ 810,795	\$ 851,316	\$ 1,091,622	\$ 1,099,503	\$ 7,881	0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	47,250	577,451	599,886	1,165,447	1,125,000	(40,447)	-3.5%
Operating Expenses	2,888	1,182	118	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	5,500	-	(5,500)	-100.0%
Fixed Capital Outlay	963,494	1,239,454	25,558,488	53,400,080	21,575,000	(31,825,080)	-59.6%
Interagency Expenditures (Cooperative Funding)	9,716,357	9,938,954	15,466,947	32,030,281	23,607,824	(8,422,457)	-26.3%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 11,251,478</b>	<b>\$ 12,567,836</b>	<b>\$ 42,476,755</b>	<b>\$ 87,695,930</b>	<b>\$ 47,410,327</b>	<b>\$ (40,285,603)</b>	<b>-45.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 7,530,735	\$ 8,438,145	\$ -	\$ 20,000	\$ 31,421,447	\$ -	\$ 47,410,327

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,099,503	\$ -	\$ 1,099,503
Other Personal Services	-	-	-
Contracted Services	1,125,000	-	1,125,000
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	21,575,000	21,575,000
Interagency Expenditures (Cooperative Funding)	-	23,607,824	23,607,824
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,227,503</b>	<b>\$ 45,182,824</b>	<b>\$ 47,410,327</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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**2.2.1 Water Resource Development Projects**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–24 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 427,280	\$ 649,298	\$ 678,405	\$ 879,317	\$ 788,224	\$ (91,093)	-10.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	47,250	23,200	26,600	106,697	175,000	68,303	64.0%
Operating Expenses	2,888	1,182	118	3,000	3,000	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	963,494	1,239,454	25,558,488	53,400,080	21,575,000	(31,825,080)	-59.6%
Interagency Expenditures (Cooperative Funding)	9,480,152	9,858,954	15,408,514	31,990,281	23,567,824	(8,422,457)	-26.3%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 10,921,064</b>	<b>\$ 11,772,088</b>	<b>\$ 41,672,125</b>	<b>\$ 86,379,375</b>	<b>\$ 46,109,048</b>	<b>\$ (40,270,327)</b>	<b>-46.6%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,269,456	\$ 8,418,145	\$ -	\$ -	\$ 31,421,447	\$ -	\$ 46,109,048

### IV. Program and Activity Allocations

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

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 788,224	\$ -	\$ 788,224
Other Personal Services		-	-	-
Contracted Services		175,000	-	175,000
Operating Expenses		3,000	-	3,000
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	21,575,000	21,575,000
Interagency Expenditures (Cooperative Funding)		-	23,567,824	23,567,824
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 966,224	\$ 45,142,824	\$ 46,109,048

#### Trends and Changes

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

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

Over the three-year comparison period, from FY 2020–21 through FY 2022–23, variations are shown for Salaries and Benefits, Contracted Services, Operating Expenses, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits show an increase of 58.8 percent primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The \$20,650 decrease in Contracted Services is due to a reduced need in Mobile Irrigation Lab for Agricultural Cost-share Program. The 95.9 percent decrease in Operating Expenses was due to a decrease in Advertising (\$2,770). The major increase in expenditures during the comparison period for Fixed Capital Outlay was mainly due to the continuation of the Black Creek Water Resource Development Project (\$24,447,053). The increase of 62.5 percent in Interagency Expenditures was due to the nature of the District’s cost-share programs and cooperative projects, as well as state appropriations.

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

## IV. Program and Activity Allocations

### Budget Variances

The subactivity budget for Water Resource Development Projects in the FY 2024–25 Tentative Budget has a 46.6 percent, or \$40,270,327, decrease compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 10.4 percent, or \$91,093, decrease in this subactivity.
- Contracted Services will increase by 64 percent, or \$68,303, due to a projected increase in Consultant Services (\$121,428), which is offset by a decrease in Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125).
- Fixed Capital Outlay will decrease by 59.6 percent, or \$31,825,080, due the progression of the Black Creek Water Resource Development Project (\$51,220,000), which is offset by an increase in Taylor Creek Reservoir Improvements (\$19,394,920).
- Interagency Expenditures will decrease by 26.3 percent, or \$8,422,457, due to projected decreases in JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$4,431,539), JEA H2.0 Purification Demonstration Facility (\$2,500,000), JEA Ozone Wetland Pilot Study (\$2,000,000), JEA Demand-Side Management Water Conservation Program (\$1,500,000), City of Ocala Lower Floridan Aquifer Conversion (\$750,000), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$439,568), Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$318,906), North Florida Regional Water Supply Plan Project Conceptualization (\$214,286), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736), Richard Wells Jr. Farms Precision Fertilizer Application Equipment with Auto Boom Leveling (\$165,000), Lennon Grove Service Irrigation Conversion with Pump Automation and Telemetry (\$141,216), Global Strategic Investments Pump Automation System (\$109,730), Long and Scott Farms Seepage to Drip Irrigation Conversion (\$93,780), Global Strategic Investments Pump Automation and Irrigation Retrofit (\$85,838), Royal Agriculture Land Leveling Equipment (\$63,949), Island Grove Irrigation Retrofit Phase 2 (\$56,175), Florida Blue Farms Irrigation Retrofit (\$41,325), L and M Farms Land Leveling Equipment (\$41,001), Wild Goose Farms LLC Irrigation Retrofit (\$39,266), Tater Farms Drone Soil Mapping for Fertilizer Application Timing (\$37,618), Crescent Lake Farms Variable Rate Fertilizer Application Equipment (\$34,841), Southern Hill Farms Precision Fertilizer Equipment and Irrigation Controllers (\$34,642), Estes Citrus Automated Fertigation System (\$32,398), DeLee Produce Precision Fertilizer Application Equipment (\$31,981), Ben Wells Produce Precision Land Leveling Equipment (\$30,804), DeLee Produce Land Leveling Equipment (\$27,215), Richard Davis Cover Crop Establishment Equipment (\$24,281), Orlando Utilities Commission Water Conservation Rebates (\$8,475), Greene's Farms Incorporated Soil

**IV. Program and Activity Allocations**

Moisture Sensors (\$8,437), May and Whitaker Family Partnership Variable Rate Fertilizer Application Equipment (\$4,031), and Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations (\$16), which are offset by increases in Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$13,125), Orlando Utilities Commission Water Conservation Rebates (\$33,900), Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502), Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500), Water Conservation Program (\$168,545), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$203,388), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$496,162), City of Crescent City Prospect Street Water Main Replacement (\$500,000), City of Ormond Beach Reclaimed Water Supply and Storage (\$835,000), Volusia County Southwest Regional Wastewater Reclamation Facility (\$874,798), Agricultural Cost-share Program Placeholder (\$900,158), and St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,462,612).

**Major Budget Items**

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

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Taylor Creek Reservoir Improvements	\$19,825,000
Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	\$13,600,000
St. Johns County State Road 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	\$2,037,437
Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	\$2,000,000
Black Creek Water Resource Development Project	\$1,750,000
Agricultural Cost-share Program Placeholder	\$1,500,000
Volusia County Southwest Regional Wastewater Reclamation Facility	\$1,312,197
City of Ormond Beach Reclaimed Water Supply and Storage	\$1,252,500
City of Crescent City Prospect Street Water Main Replacement REDI/Innovative	\$750,000
Community of American Beach Water and Sewer District Well and Septic Tank Phase Out REDI/Innovative	\$744,243
Water Conservation Program	\$168,545
Gainesville Regional Utilities Water Efficient Toilet Exchange Program	\$52,500
Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation	\$51,502

**IV. Program and Activity Allocations**

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Water Conservation Rebate Program	\$50,000
Orlando Utilities Commission Water Conservation Rebates	\$33,900
Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program	\$15,000

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

- Salaries and Benefits (\$788,224)
- Contracted Services
  - Consultant Services (\$150,000)
  - Data Collection and Analysis Services (\$25,000)
- Operating Expenses
  - Advertising (\$3,000)

**IV. Program and Activity Allocations**

**2.2.2 Water Supply Development Assistance** — Financial assistance for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in section 373.019(21), F.S.

**District Description**

This subactivity provides financial assistance for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in section 373.019(21), F.S.

**Expenditures and Budget**

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

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

TENTATIVE BUDGET — Fiscal Year 2024–25

**2.2.2 Water Supply Development Assistance**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

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

**Expenditures and Budget**

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

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

**2.2.3 Other Water Source Development Activities**

	Fiscal Year 2020–2021 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 94,209	\$ 161,497	\$ 172,911	\$ 212,305	\$ 311,279	\$ 98,974	46.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	554,251	573,286	1,058,750	950,000	(108,750)	-10.3%
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	5,500	-	(5,500)	-100.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	236,205	80,000	58,433	40,000	40,000	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 330,414</b>	<b>\$ 795,748</b>	<b>\$ 804,630</b>	<b>\$ 1,316,555</b>	<b>\$ 1,301,279</b>	<b>\$ (15,276)</b>	<b>-1.2%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,261,279	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 1,301,279

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 311,279	\$ -	\$ 311,279
Other Personal Services	-	-	-
Contracted Services	950,000	-	950,000
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	40,000	40,000
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,261,279</b>	<b>\$ 40,000</b>	<b>\$ 1,301,279</b>

**Trends and Changes**

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

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

#### IV. Program and Activity Allocations

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

#### Budget Variances

The subactivity budget for Other Water Source Development Activities in the FY 2024–25 Tentative Budget has a 1.2 percent, or \$15,276, decrease compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as a reallocation of 1.25 FTEs. With these adjustments, Salaries and Benefits will increase by 46.6 percent, or \$98,974.
- Contracted Services will decrease by 10.3 percent, or \$108,750, due to a projected decrease in Abandoned Artesian Well Plugging (\$108,750).
- Operating Capital Outlay will decrease by 100 percent, or \$5,500, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).

#### Major Budget Items

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

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

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

- Salaries and Benefits (\$311,279)
- Contracted Services
  - Abandoned Artesian Well Plugging (\$950,000)



**IV. Program and Activity Allocations**

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

**District Description**

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

The District outlined several projects and objectives for this activity within its FY 2024–28 Strategic Plan. This plan includes numerous strategies for improvements, protection, and restoration of several major surface water bodies within the District’s basins (Lower St. Johns River, Middle St. Johns River, IRL/Upper St. Johns River, and Ocklawaha), as well as the IRL, Northern Coastal Basin (NCB), St. Johns River, and Lake Apopka.

**Expenditures and Budget**

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

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

**2.3 Surface Water Projects**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 7,594,332	\$ 6,537,274	\$ 7,262,448	\$ 8,696,589	\$ 9,663,437	\$ 966,848	11.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,785,769	2,879,246	1,711,000	3,918,941	4,095,257	176,316	4.5%
Operating Expenses	58,443	79,279	492,483	6,531,420	117,325	(6,414,095)	-98.2%
Operating Capital Outlay	-	-	42,802	-	-	-	-
Fixed Capital Outlay	5,163,032	2,073,931	5,689,068	2,745,019	2,390,000	(355,019)	-12.9%
Interagency Expenditures (Cooperative Funding)	19,095,424	25,837,402	20,998,028	38,907,621	34,120,105	(4,787,516)	-12.3%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 33,697,000</b>	<b>\$ 37,407,132</b>	<b>\$ 36,195,829</b>	<b>\$ 60,799,590</b>	<b>\$ 50,386,124</b>	<b>\$ (10,413,466)</b>	<b>-17.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 14,942,110	\$ 12,537,127	\$ -	\$ -	\$ 22,423,137	\$ 483,750	\$ 50,386,124

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,663,437	\$ -	\$ 9,663,437
Other Personal Services	-	-	-
Contracted Services	708,500	3,386,757	4,095,257
Operating Expenses	117,325	-	117,325
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	2,390,000	2,390,000
Interagency Expenditures (Cooperative Funding)	-	34,120,105	34,120,105
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 10,489,262</b>	<b>\$ 39,896,862</b>	<b>\$ 50,386,124</b>

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

##### **Trends and Changes**

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

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

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were seen under Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2023–24 Amended Budget were \$8,696,589 compared to the actual audited expenditures in FY 2022–23 of \$7,262,448 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. The substantial increase of 129 percent, or \$2,207,941, in Contracted Services was primarily due to increases in Upper St. Johns River Basin Rough Fish Removal (\$146,125), Data Collection and Analysis Services (\$153,222), Lake George Rough Fish (\$176,525), Surveying Services (\$300,000), Lake Apopka Rough Fish Removal (\$316,246), Lake Apopka Hydrilla Treatment (\$476,611), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$604,286). A new state appropriation for Lake Apopka, specifically used to treat Hydrilla (\$6,405,398) in Operating Expenses mainly attributed to the increase in this expense category, which is partially offset by the project progression of a prior year state appropriation for Harmful Algae Bloom Response (\$409,500). The 100 percent decrease in Operating Capital Outlay is due to a replacement need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$42,802) for surveying and global positioning system equipment.

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

#### IV. Program and Activity Allocations

##### Budget Variances

The activity budget for Surface Water Projects in the FY 2024–25 Tentative Budget has a 17.1 percent, or \$10,413,466, decrease compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 3 FTEs and a reallocation of 7.36 FTEs. With these adjustments, Salaries and Benefits will increase by 11.1 percent, or \$966,848.
- Contracted Services will increase by 4.5 percent, or \$176,316, due to projected increases in Vegetation Management and Planting Services (\$246), Lake George Rough Fish Removal (\$1,969), Upper St. Johns River Basin Rough Fish Removal (\$52,575), Feasibility Studies — Ocklawaha Basin (\$300,000), Data Collection and Analysis Services (\$350,964), and Feasibility Studies — Lower and Middle Basins (\$600,000), which are offset by decreases in Lake Apopka Hydrilla Treatment (\$476,611), Lake Apopka Submersed Aquatic Vegetation Restoration (\$470,000), Consultant Services (\$122,026), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000), and Lake Apopka Rough Fish Removal (\$801).
- Operating Expenses will decrease by 98.2 percent, or \$6,414,095, due to projected decreases in Lake Apopka Hydrilla Treatment (\$6,405,398), In-State Training and Related Travel (\$7,641), Educational Reimbursements (\$6,811), Lake George Rough Fish Removal (\$2,910), Upper St. Johns River Basin Rough Fish Removal (\$1,271), Rental of Training / Meeting Facilities (\$1,168), Moving Expenses (\$742), Meeting Resources (\$425), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$250), which are offset by increases in Memberships, Professional Certifications, and Licenses (\$178), Office Support Supplies (\$250), Rewards, Recognition, Prizes, and Awards (\$262), Lake Apopka Rough Fish Removal (\$326), Safety Supplies (\$600), Office Furniture / Equipment Under \$5,000 (\$674), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,018), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,195), Uniforms (\$1,800), Training — No Travel (\$2,207), and Travel — District Business (\$4,011).
- Fixed Capital Outlay will decrease by 12.9 percent, or \$355,019, due to the progression of the Crane Creek M-1 Canal Flow Restoration (\$765,104), as well as projected decreases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$500,000), Lake Apopka Beauclair Canal Levee (\$450,000), Lake Apopka North Shore Phase 5 Levee Improvements (\$350,000), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection (\$265,000), Coastal Oaks Preserve (\$38,915), and Halfmile Creek Tract (\$36,000), which are offset by increases in Lake George Conservation Area Hydrologic Restoration — Resiliency (\$160,000), Lake Apopka West Marsh Restoration (\$230,000), Indian

#### IV. Program and Activity Allocations

River Lagoon Project Design Services (\$500,000), and C-10 Water Management Area Project (\$1,500,000).

- Interagency Expenditures will decrease by 12.3 percent, or \$4,787,516, due to projected decreases in Innovative Projects Placeholder (\$3,000,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$2,697,600), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), Lake Apopka Innovative Total Phosphorus Removal (\$1,420,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), City of DeBary Lake Konomac Spillway Reconstruction (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), City of Palm Coast London Waterway Expansion (\$678,375), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), Town of Callahan Force Main Extension to Fairgrounds (\$375,000), City of Bunnell Wastewater Treatment Facility Improvements (\$375,000), Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$364,904), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$335,250), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$328,125), Brevard County Grand Canal Muck Removal Phase 4 (\$241,332), Lake Apopka Newton Park Dredging Project (\$200,000), City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements (\$88,522), and Districtwide Cost-share Placeholder — Non Project Specific (\$7,631), which are offset by increases in City of Ormond Beach Stormwater Outfall Flood Protection (\$75,000), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$77,194), Indian River Lagoon Projects Placeholder (\$93,473), Green Infrastructure / Resiliency Project Placeholder (\$310,260), Brevard County Pioneer Road Denitrification (\$345,469), City of Fellsmere State Street Reservoir Expansion (\$364,000), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), City of Umatilla Central Avenue Lift Station (\$437,064), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$500,000), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$550,830), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$655,320), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$671,626), City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$1,500,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$1,500,000), and Lake Apopka Restoration Placeholder (\$5,351,487).

**IV. Program and Activity Allocations**

**Major Budget Items**

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

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Indian River Lagoon Water Quality Improvement Projects Placeholder	\$10,502,305
Lake Apopka Restoration Placeholder	\$5,500,000
Springs Cost-share Program Placeholder	\$3,500,000
Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4	\$2,250,000
City of DeLand Wiley M. Nash Water Reclamation Facility	\$2,250,000
C-10 Water Management Area Project	\$1,500,000
Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	\$1,350,000
City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	\$1,007,438
Green Infrastructure / Resiliency Projects Placeholder	\$1,000,000
City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	\$982,980
City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place/Dundee Circle Neighborhoods	\$826,244
City of Hawthorne Wastewater Treatment Facility Rehabilitation REDI/Innovative	\$750,000
Brevard County Sykes Creek Muck Removal Project Phase 2B	\$750,000
City of Umatilla Central Avenue Lift Station REDI/Innovative	\$655,597
Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	\$637,500
City of Fellsmere State Street Reservoir Expansion REDI/Innovative	\$546,000
Brevard County Pioneer Road Denitrification	\$483,750
Coastal Wetland Restoration Program	\$400,000
Lake Apopka West Marsh Restoration	\$230,000
Lake George Conservation Area Hydrologic Restoration — Resiliency	\$160,000
City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot REDI/Innovative	\$115,791
City of Ormond Beach Stormwater Outfall Flood Protection	\$112,500

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

- Salaries and Benefits (\$9,663,437)
- Contracted Services
  - Lake Apopka Rough Fish Removal (\$873,525)
  - Lake George Rough Fish Removal (\$723,700)
  - Feasibility Studies — Lower and Middle Basins (\$600,000)
  - Data Collection and Analysis Services (\$599,332)

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

- Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000)
- Surveying Services (\$300,000)
- Feasibility Studies — Ocklawaha Basin (\$300,000)
- Upper St. Johns River Basin Rough Fish Removal (\$198,700)
- Emeralda Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
- Mapping Services and Aerial Photos (\$75,000)
- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000)
- Vegetation Management and Planting Services (\$8,000)
- Consultant Services (\$2,000)
- Operating Expenses
  - Travel — District Business (\$29,875)
  - In-State Training and Related Travel (\$28,505)
  - Training — No Travel (\$15,665)
  - Memberships, Professional Certifications, and Licenses (\$8,895)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$7,760)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000)
  - Safety Supplies (\$4,575)
  - Office Support Supplies (\$4,300)
  - Uniforms (\$3,200)
  - Books and Technical Materials (\$2,000)
  - Repair and Maintenance of Equipment (\$2,000)
  - Meeting Resources (\$1,200)
  - Office Furniture / Equipment Under \$5,000 (\$1,100)
  - Lake Apopka Rough Fish Removal (\$1,000)
  - Rewards, Recognition, Prizes, and Awards (\$600)
  - Upper St. Johns River Basin Rough Fish Removal (\$500)
  - Subscriptions (\$450)
  - Rental of Other Equipment (\$400)
  - Lake George Rough Fish Removal (\$300)
- Fixed Capital Outlay
  - Indian River Lagoon Project Design Services (\$500,000)
- Interagency Expenditures
  - Indian River Lagoon Interagency Agreement (\$500,000)

**IV. Program and Activity Allocations**

**2.4 Other Cooperative Projects** — Any non-water source development cooperative effort under this program area between a water management district and another organization. This does not include projects resulting in capital facilities that are owned or operated by the water management district.

**District Description**

The District does not currently allocate funds to this activity.

**Expenditures and Budget**

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

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

**2.4 Other Cooperative Projects**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**2.5 Facilities Construction and Major Renovations**

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

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

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
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 \$7,694,453, while remaining debt free. Construction began in FY



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

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

##### **Budget Variances**

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

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

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

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**2.6 Other Acquisition and Restoration Activities**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 204,433	\$ 201,314	\$ 146,385	\$ 251,759	\$ 241,605	\$ (10,154)	-4.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	44,748	64,199	8,223	11,854	9,791	(2,063)	-17.4%
Operating Expenses	158,524	142,796	150,266	162,480	195,483	33,003	20.3%
Operating Capital Outlay	1,943	40	20,535	19,335	46,508	27,173	140.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 409,648</b>	<b>\$ 408,349</b>	<b>\$ 325,409</b>	<b>\$ 445,428</b>	<b>\$ 493,387</b>	<b>\$ 47,959</b>	<b>10.8%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 493,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,387

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 241,605	\$ -	\$ 241,605
Other Personal Services	-	-	-
Contracted Services	9,791	-	9,791
Operating Expenses	195,483	-	195,483
Operating Capital Outlay	46,508	-	46,508
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 493,387</b>	<b>\$ -</b>	<b>\$ 493,387</b>

**Trends and Changes**

There were three major budget categories in this activity that experienced noticeable expenditure fluctuations during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, including Salaries and Benefits, Contracted Services, and Operating Capital Outlay. It is worth noting that the activity’s expenditures can fluctuate from one year to another due to increases or decreases of overall expenditures from other activities that are cross-charged to this activity, or due to increases or decreases of total FTEs in Program 2.0 that affect the percentage and total amount cross-charged to this activity. For example, a decrease of 81.6 percent, or

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

\$36,525, in expenditures during the comparison period in Contracted Services was primarily due to no further cross-charges from subactivity 6.1.2 in FY 2022–23 for Legal Settlement expenses for the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549. In comparison, a 956.9 percent, or \$18,592, increase under Operating Capital Outlay was due to an increase in Computer Hardware Over \$5,000 (\$18,592).

When comparing the actual audited expenses in FY 2022–23 to the FY 2023–24 Amended Budget, there are noticeable increases in Salaries and Benefits as well as Contracted Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$251,759 compared to the FY 2022–23 actual audited expenditures of \$146,385 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 44.2 percent, or \$3,631, mainly due to increases in Consultant Services (\$1,187), Court Reporter and Transcription Services (\$1,346), and Legal Settlement (\$1,092).

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

#### **Budget Variances**

The activity budget for Other Acquisition and Restoration Activities in the FY 2024–25 Tentative Budget has a 10.8 percent, or \$47,959, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 4 percent, or \$10,154, decrease in this activity.
- Contracted Services will decrease by 17.4 percent, or \$2,063, due to projected decreases in Consultant Services (\$1,285), Legal Services / Attorney’s Fees (\$504), and Court Reporter and Transcription Services (\$286), which are offset by an increase in Computer Technology Services (\$12).
- Operating Expenses will increase by 20.3 percent, or \$33,003, due to projected increases in Repair and Maintenance of Equipment (\$630), Cellular Telephones and Accessories (\$662), Telephone and Communications (\$955), Educational Reimbursements (\$4,283), and Insurance and Bonds (\$32,303), which are offset by decreases in Computer Hardware Under \$5,000 (\$4,773), Recording and Court Costs (\$600), Books and Technical Materials (\$132), In-State Training and Related Travel (\$95), Advertising (\$68), Memberships, Professional Certifications, and Licenses (\$56), Travel — District Business (\$46), Training — No Travel (\$24), Office Support Supplies (\$16), Office Furniture / Equipment

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

Under \$5,000 (\$9), Meeting Resources (\$7), and Printing and Reproduction Services (\$4).

- Operating Capital Outlay will increase by 140.5 percent, or \$27,173, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,495) and Computer Hardware Over \$5,000 (\$19,678).

#### **Major Budget Items**

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

- Salaries and Benefits (\$241,605)
- Contracted Services
  - Consultant Services (\$6,078)
  - Legal Services / Attorney's Fees (\$1,955)
  - Court Reporter and Transcription Services (\$1,111)
  - Computer Technology Services (\$647)
- Operating Expenses
  - Insurance and Bonds (\$89,388)
  - Telephone and Communications (\$52,008)
  - Cellular Telephones and Accessories (\$36,082)
  - Repair and Maintenance of Equipment (\$7,538)
  - Educational Reimbursements (\$5,662)
  - Computer Hardware Under \$5,000 (\$1,617)
  - Recording and Court Costs (\$1,245)
  - Books and Technical Materials (\$678)
  - In-State Training and Related Travel (\$368)
  - Advertising (\$267)
  - Memberships, Professional Certifications, and Licenses (\$218)
  - Travel — District Business (\$178)
  - Training — No Travel (\$92)
  - Office Support Supplies (\$62)
  - Office Furniture / Equipment Under \$5,000 (\$33)
  - Meeting Resources (\$27)
  - Printing and Reproduction Services (\$18)
  - Subscriptions (\$2)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$23,375)
  - Computer Hardware Over \$5,000 (\$23,133)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

TENTATIVE BUDGET — Fiscal Year 2024–25

**2.7 Technology and Information Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 510,768	\$ 458,438	\$ 525,370	\$ 617,506	\$ 635,448	\$ 17,942	2.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	218,430	200,040	187,147	309,581	329,384	19,803	6.4%
Operating Expenses	150,462	70,070	84,285	79,338	82,953	3,615	4.6%
Operating Capital Outlay	29,723	8,347	158,407	36,364	27,832	(8,532)	-23.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	42,184	-	17,430	17,430	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 909,383</b>	<b>\$ 736,895</b>	<b>\$ 997,393</b>	<b>\$ 1,042,789</b>	<b>\$ 1,093,047</b>	<b>\$ 50,258</b>	<b>4.8%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,086,786	\$ -	\$ -	\$ 5,854	\$ -	\$ 407	\$ 1,093,047

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 635,448	\$ -	\$ 635,448
Other Personal Services	-	-	-
Contracted Services	322,907	6,477	329,384
Operating Expenses	82,953	-	82,953
Operating Capital Outlay	27,832	-	27,832
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	17,430	17,430
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,069,140</b>	<b>\$ 23,907</b>	<b>\$ 1,093,047</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 2024–25 Tentative Budget has a 4.8 percent, or \$50,258, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 2.9 percent, or \$17,942.
- Contracted Services will increase by 6.4 percent, or \$19,803, due to projected increases in Consultant Services (\$446), Software Maintenance Services (\$8,069), and Computer Technology Services (\$50,987), which are offset by a decrease in Oracle Enterprise Content Management System Developer Upgrade (\$39,699).
- Operating Expenses will increase by 4.6 percent, or \$3,615, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$2), Uniforms (\$2), Office Support Supplies (\$9), In-State Training and Related Travel (\$23), Out of State Travel / Training (\$25), Travel — District Business (\$30), Computer Software (\$44), Training — No Travel (\$84), and Repair and Maintenance of Equipment (\$4,256), which are offset by decreases in Computer Hardware Under \$5,000 (\$858) and Rewards, Recognition, Prizes, and Awards (\$2).
- Operating Capital Outlay will decrease by 23.5 percent, or \$8,532, due to a projected decrease in Computer Hardware Over \$5,000 (\$8,532).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

### Major Budget Items

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

- Salaries and Benefits (\$635,448)
- Contracted Services
  - Computer Technology Services (\$209,313)
  - Software Maintenance Services (\$95,806)
  - Consultant Services (\$24,265)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$48,481)
  - Repair and Maintenance of Equipment (\$22,502)
  - Training — No Travel (\$4,550)
  - Computer Software (\$2,426)
  - Travel — District Business (\$1,618)
  - Out of State Travel / Training (\$1,381)
  - In-State Training and Related Travel (\$1,270)
  - Office Support Supplies (\$485)
  - Uniforms (\$81)
  - Office Furniture / Equipment Under \$5,000 (\$81)

**IV. Program and Activity Allocations**

- Rewards, Recognition, Prizes, and Awards (\$78)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$27,832)
- Debt Services
  - Debt Service Principal — Software Subscription (\$15,131)
  - Debt Service Interest — Software Subscription (\$2,299)

**IV. Program and Activity Allocations**

**3.0 Operation and Maintenance of Works and Lands**

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

**District Description**

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

**Expenditures and Budget**

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

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

**3.0 Operation and Maintenance of Works and Lands**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 7,390,210	\$ 7,408,356	\$ 8,467,914	\$ 9,650,131	\$ 9,590,068	\$ (60,063)	-0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,356,032	3,813,704	3,868,420	5,127,590	5,108,515	(19,075)	-0.4%
Operating Expenses	5,523,393	5,041,245	5,517,540	6,808,432	8,079,904	1,271,472	18.7%
Operating Capital Outlay	908,173	1,806,968	1,468,298	1,391,591	1,800,299	408,708	29.4%
Fixed Capital Outlay	4,091,844	8,249,674	3,960,572	8,117,847	14,593,107	6,475,260	79.8%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	51,331	197,258	160,000	198,940	38,940	24.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 22,269,652</b>	<b>\$ 26,371,278</b>	<b>\$ 23,480,002</b>	<b>\$ 31,255,591</b>	<b>\$ 39,370,833</b>	<b>\$ 8,115,242</b>	<b>26.0%</b>

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

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,590,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,590,068
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,132,680	1,210,386	-	6,136	1,758,887	426	5,108,515
Operating Expenses	6,784,904	-	-	-	1,295,000	-	8,079,904
Operating Capital Outlay	1,800,299	-	-	-	-	-	1,800,299
Fixed Capital Outlay	8,582,000	-	-	-	6,011,107	-	14,593,107
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	198,940	-	-	-	-	-	198,940
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 29,088,891</b>	<b>\$ 1,210,386</b>	<b>\$ -</b>	<b>\$ 6,136</b>	<b>\$ 9,064,994</b>	<b>\$ 426</b>	<b>\$ 39,370,833</b>



**IV. Program and Activity Allocations**

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	98.15	\$ 6,601,304	\$ 9,590,068	\$ -	\$ 9,590,068
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	3,343,066	1,765,449	5,108,515
Operating Expenses			6,784,904	1,295,000	8,079,904
Operating Capital Outlay			1,800,299	-	1,800,299
Fixed Capital Outlay			-	14,593,107	14,593,107
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	198,940	198,940
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 21,518,337</b>	<b>\$ 17,852,496</b>	<b>\$ 39,370,833</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	99.40	99.36	100.96	98.91	98.15	(0.76)	-0.8%
Contingent Worker	4.33	4.33	4.33	6.49	6.49	-	
Other Personal Services	-	-	-	-	-	-	
Intern	0.44	0.44	0.47	0.51	0.50	(0.01)	-2.0%
Volunteer	-	-	-	-	-	-	
<b>TOTAL WORKFORCE</b>	<b>104.17</b>	<b>104.13</b>	<b>105.76</b>	<b>105.91</b>	<b>105.14</b>	<b>(0.77)</b>	<b>-0.7%</b>

### IV. Program and Activity Allocations

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

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

FY 2023–24 Amended Budget				105.91	\$ 31,255,591	
Reductions						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
<b>Salaries and Benefits</b>						
			0.77	335,452		
1	Program 3.0 Adjustments	335,452	0.76		Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections	
2	Intern	-	0.01		Redirection to program 4.0	
<b>Other Personal Services</b>						
<b>Contracted Services</b>						
				320,703		
1	Lake Apopka North Shore Water Yield and Solar Farm Resilience	100,000			Adjustment based on project schedule	
2	Mapping Services and Aerial Photos	52,200			Fiscal year work plan fluctuates based upon mapping schedule	
3	Vegetation Management and Planting Services	49,157			Adjustment made based on historical spend and projected needs	
4	Oracle Enterprise Content Management System Developer Upgrade	43,318			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24	
5	Consultant Services	43,038			Allocated across programs based on need; overall budget increased by \$216,900	
6	Remove / Mulch Canal Vegetation	25,000			Adjusted based on annual work plan needs	
7	Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements	4,299			Adjustment based on project schedule	
8	Software Maintenance Services	3,691			Allocated across programs based upon need; overall budget increased by \$59,074	
<b>Operating Expenses</b>						
				244,217		
1	Chemical Supplies	177,000			Adjusted based on annual work plan needs	
2	Fire Management — Prescribed Burns	40,000			Adjusted based on annual work plan needs	
3	Computer Hardware Under \$5,000	10,063			Allocated across programs; overall budget decreased by \$41,248	
4	Field, Facility, and Fleet — Tools Under \$5,000	4,311			Adjustment made based on historical spend and projected needs	
5	Office Furniture / Equipment Under \$5,000	3,567			Allocated across programs based upon need; overall budget increased by \$7,090	
6	Telephone and Communications	3,028			Allocated across programs based upon need; total budget remains the same	
7	Cellular Telephones and Accessories	2,099			Allocated across programs based upon need; total budget remains the same	
8	Out of State Travel / Training	1,936			Learning and Development Plan updated annually for anticipated fiscal year needs	
9	Printing and Reproduction Services	1,569			Allocated across programs based upon need; overall budget decreased by \$1,581	
10	Rewards, Recognition, Prizes, and Awards	267			Adjustment made based on historical spend and projected needs	
11	Training — No Travel	202			Learning and Development Plan updated annually for anticipated fiscal year needs	
12	Computer Software	141			Allocated across programs based upon need; overall budget decreased by \$790	
13	Promotional Activities	34			Adjustment made based on historical spend and projected needs	
<b>Operating Capital Outlay</b>						
<b>Fixed Capital Outlay</b>						
				6,153,379		
1	Burrell Lock Rehabilitation	2,252,000			Adjustment based on project schedule	
2	Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area	949,211			Planned project completion in FY 2023–24	
3	Lake Apopka Wildlife Drive Levee Repairs	495,918			Planned project completion in FY 2023–24	
4	L-73, Section 2 (Jane Green), L-74N, and L-74W Levee Erosion Repair	328,506			Planned project completion in FY 2023–24	
5	District Headquarters Chiller #3 Replacement	300,000			Planned project completion in FY 2023–24	
6	Upper Basin Levee Capping	230,000			Planned project completion in FY 2023–24	
7	District Headquarters Laboratory Upgrades	207,000			Planned project completion in FY 2023–24	
8	Lake Apopka Refurbish Duda Pump Station	164,868			Planned project completion in FY 2023–24	
9	Upper Basin Remove Fabriform and Restabilize with Riprap	150,000			Planned project completion in FY 2023–24	
10	Pole Barn Build — Lake George and Sunnyhill Field Stations	125,000			Planned project completion in FY 2023–24	
11	Lake Apopka Loop Trail Upgrades	100,000			Planned project completion in FY 2023–24	
12	Lake Apopka Wildlife Drive Flex Pave	100,000			Planned project completion in FY 2023–24	
13	Orange Creek Restoration Area	99,189			Planned project completion in FY 2023–24	
14	Lease Right of Use	95,000			Updated estimate based on requirements for GASB 87 compliance	
15	District Headquarters Culvert Replacement	90,260			Planned project completion in FY 2023–24	
16	District Headquarters Executive Roof Replacement	75,000			Planned project completion in FY 2023–24	
17	Upper Basin Refurbish Pump Station and Water Control Structure Buildings	75,000			Planned project completion in FY 2023–24	

**IV. Program and Activity Allocations**

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
18	CS-1 and C-54 Boat Ramp Improvements	75,000			Planned project completion in FY 2023–24
19	Pump Management / Remote Gate Operations	60,000			Adjusted based on annual work plan needs
20	Sunland Citrus	45,000			Adjustment based on project schedule
21	District Headquarters Heating, Ventilation, and Air Conditioning Replacements	45,000			Planned project completion in FY 2023–24
22	Palm Bay Service Center Variable Air Valves Replacement	38,000			Planned project completion in FY 2023–24
23	Walkways / Platforms in Support of Data Collection	25,000			Adjusted based on annual work plan needs
24	Walkways / Platforms in Support of Data Collection	12,000			Adjustment based on project schedule
25	Airboat Crossing Rehabilitation	7,400			Planned project completion in FY 2023–24
26	Stick Marsh Pump Station Unit 4 Upgrade to Axial Flow Pumps	5,820			Planned project completion in FY 2023–24
27	Moss Bluff Heating, Ventilation, and Air Conditioning Replacements	3,207			Planned project completion in FY 2023–24
Interagency Expenditures (Cooperative Funding)					-
Debt Services					-
Reserves					-
<b>TOTAL REDUCTIONS</b>			<b>0.77</b>	<b>7,053,751</b>	

**IV. Program and Activity Allocations**

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	275,389	
1	Group Insurance	45,323			Anticipated rate increase in group insurance
2	Salaries and Benefits Potential Merit	230,066			Governor's Focus on Florida's Future Budget potential merit pay adjustment based on documented performance
Other Personal Services				-	
Contracted Services				301,628	
1	Court Reporter and Transcription Services	735			Allocated across programs based upon need; total budget remains the same
2	Pest Control	900			Adjustment made based on historical spend and projected needs
3	Legal Services / Attorney's Fees	1,294			Allocated across programs based upon need; total budget remains the same
4	Lake Jesup Conservation Area	2,500			Adjustment based on project schedule
5	Electrical Services	3,000			Adjustment made based on historical spend and projected needs
6	Coastal Oaks Preserve	6,570			Adjustment based on project schedule
7	Security Services	8,000			Adjustment made based on historical spend and projected needs
8	Longleaf Pine Preserve	19,000			Adjustment based on project schedule
9	Computer Technology Services	39,222			Allocated across programs based upon need; overall budget increased by \$305,046
10	West Augustine — Twelve Mile Swamp	220,407			New project identified
Operating Expenses				1,515,689	
1	Subscriptions	1			Cross-charging variance
2	Meeting Resources	18			Cross-charging variance. Overall budget decreased by \$600
3	Travel — District Business	24			Allocated across programs based upon need; overall budget increased by \$20,231
4	Advertising	130			Allocated across programs based on need; overall budget decreased by \$47
5	Memberships, Professional Certifications, and Licenses	145			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Recording and Court Costs	470			Allocated across program based upon need; overall budget decreased by \$4,899
7	Books and Technical Materials	502			Allocated across programs based upon need; overall budget increased by \$1,450
8	Uniforms	1,795			Adjustment made based on historical spend and projected needs
9	Seeds, Sods, Shrubs, and Fertilizer	2,000			Adjustment made based on historical spend and projected needs
10	In-State Training and Related Travel	2,231			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Office Support Supplies	2,406			Adjustment made based on historical spend and projected needs
12	Rental of Other Equipment	3,087			Adjustment made based on historical spend and projected needs
13	Educational Reimbursements	4,230			Allocated across programs based upon need; total budget remains the same
14	Safety Supplies	9,991			Adjustment made based on historical spend and projected needs
15	Rental of Buildings and Property	20,000			Adjustment made based on historical spend and projected needs
16	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	35,796			Adjustment made based on historical spend and projected needs
17	Tires and Tubes	40,000			Adjustment made based on historical spend and projected needs
18	Motor Fuels and Lubricants	54,818			Adjustment made for rate increases
19	Rental of Charter Aircraft and Pilot for Land Management Activities	70,000			Adjusted based on annual work plan needs
20	Repair and Maintenance of Equipment	116,469			Allocated across programs based upon need; overall budget increased by \$210,314
21	Repair and Maintenance of Property and Works	140,944			Adjustment made based on historical spend and projected needs
22	Utilities	230,000			Adjustment made for rate increases
23	Repair and Maintenance of Buildings	276,306			Adjustment made based on historical spend and projected needs
24	Insurance and Bonds	504,326			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
Operating Capital Outlay				408,708	
1	Office Furniture / Equipment Over \$5,000	6,350			Allocated across programs; overall budget increased by \$9,752
2	Computer Hardware Over \$5,000	8,172			Allocated across programs; overall budget increased by \$64,286
3	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	120,523			Adjusted based on annual work plan needs
4	Motor Vehicles	273,663			Adjusted based on annual work plan needs

**IV. Program and Activity Allocations**

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Fixed Capital Outlay				12,628,639	
1	Field Activities — Land Management	40,440			Adjusted based on annual work plan needs
2	Seal Tom Lawton Parking Lot	50,000			New project identified
3	Security Residence Repairs and Upgrades	62,000			New project identified
4	Manatee Barriers	62,407			Continuation of amended grant with FWC
5	District Headquarters Generator Control Panel Upgrades	75,000			New project identified
6	District Headquarters Restroom / Breakroom Renovations	85,000			New project identified
7	Lake Apopka North Shore Miscellaneous Infrastructure Improvements	100,000			New project identified
8	Upgrade Lake Apopka North Shore Pump Stations with Remote Operations	120,000			New project identified
9	Sawgrass Lake Pump Station — North Rehabilitation	150,000			New project identified
10	C-54 Erosion Repairs	150,000			New project identified
11	Infrastructure Rehabilitation and Improvements	203,405			Adjusted based on annual work plan needs
12	Stabilize Roach Road Slope with Geosynthetic (SOX)	250,000			New project identified
13	Palm Bay Service Center Fleet Building Roof Replacement	325,000			New project identified
14	Chip Seal Fellsmere Grade	350,000			New project identified
15	Levee Repairs	370,918			Adjusted based on annual work plan needs
16	Lake Apopka Lock and Dam Rehabilitation	400,000			New project identified
17	District Headquarters Chiller #1 Replacement	425,000			New project identified
18	Facility Maintenance and Security Upgrades	1,800,000			New project identified
19	S-157 Rehabilitation	2,609,469			Adjusted based on annual work plan needs
20	Operational Support Placeholder	5,000,000			New FY 2024–25 state appropriation
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				38,940	
1	Debt Service Interest — Software Subscription	2,329			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	15,326			Allocated across programs based on GASB 96 annual estimate for SBITAs
3	Debt Service – Long-Term Lease	21,285			GASB 87 compliance annual estimate for Jacksonville Service Center Lease
Reserves				-	
<b>TOTAL NEW ISSUES</b>				<b>15,168,993</b>	
<b>3.0 Operation and Maintenance of Works and Lands</b>					
<b>Total Workforce and Tentative Budget for FY 2024–25</b>			<b>105.14</b>	<b>\$ 39,370,833</b>	

**Trends and Changes**

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

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

Fluctuations during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, are noticeable under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 4.6 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based

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

on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The 61.7 percent, or \$560,125, increase in Operating Capital Outlay was due to increases for the replacement of vehicles that meet or exceed the District's replacement criteria (\$518,742) and Software Subscription Right of Use (136,619), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$135,822). All debt within 3.0 is directly related to the implementation of GASB 87 pertaining to Lessee agreements and GASB 96 related to SBITAs. Under GASB 87, leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and the current lease expires in December 2031. These do not include borrowing or bonding.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$9,650,131 compared to the actual audited expenditures in FY 2022–23 of \$8,467,914 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services are budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in variances between actual needs and budget. Operating Expenses, when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, show a 23.4 percent, or \$1,290,892, increase due mainly to increases in the use of Chemical Supplies for plant management and a specific state appropriation in FY 2023–24 for an Invasive Plant Control Placeholder. Fixed Capital Outlay shows a substantial increase of 105 percent, or \$4,157,275, primarily due to increases in S-157 Rehabilitation (\$389,026), Field Activities — Land Management (\$632,933), and Burrell Lock Rehabilitation (\$2,502,000).

#### **Budget Variances**

The program budget for Operation and Maintenance of Works and Lands in the FY 2024–25 Tentative Budget has a 26 percent, or \$8,115,242, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.6 percent, or \$60,063, decrease in this program due to the reallocation of 0.76 FTEs to program 2.0.

#### IV. Program and Activity Allocations

- Contracted Services will decrease by 0.4 percent, or \$19,075, due to projected decreases in Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000), Mapping Services and Aerial Photos (\$52,200), Vegetation Management and Planting Services (\$49,157), Oracle Enterprise Content Management System Developer Upgrade (\$43,318), Consultant Services (\$43,038), Remove / Mulch Canal Vegetation (\$25,000), Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$4,299), and Software Maintenance Services (\$3,691), which are offset by increases in Court Reporter and Transcription Services (\$735), Pest Control (\$900), Legal Services / Attorney's Fees (\$1,294), Lake Jesup Conservation Area (\$2,500), Electrical Services (\$3,000), Coastal Oaks Preserve (\$6,570), Security Services (\$8,000), Longleaf Pine Preserve (\$19,000), Computer Technology Services (\$39,222), and West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will increase by 18.7 percent, or \$1,271,472, due to projected increases in Subscriptions (\$1), Meeting Resources (\$18), Travel — District Business (\$24), Advertising (\$130), Memberships, Professional Certifications, and Licenses (\$145), Recording and Court Costs (\$470), Books and Technical Materials (\$502), Uniforms (\$1,795), Seeds, Sods, Shrubs, and Fertilizer (\$2,000), In-State Training and Related Travel (\$2,231), Office Support Supplies (\$2,406), Rental of Other Equipment (\$3,087), Educational Reimbursements (\$4,230), Safety Supplies (\$9,991), Rental of Buildings and Property (\$20,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$35,796), Tires and Tubes (\$40,000), Motor Fuels and Lubricants (\$54,818), Rental of Charter Aircraft and Pilot for Land Management Activities (\$70,000), Repair and Maintenance of Equipment (\$116,469), Repair and Maintenance of Property and Works (\$140,944), Utilities (\$230,000), Repair and Maintenance of Buildings (\$276,306), and Insurance and Bonds (\$504,326), which are offset by decreases in Chemical Supplies (\$177,000), Fire Management — Prescribed Burns (\$40,000), Computer Hardware Under \$5,000 (\$10,063), Field, Facility, and Fleet — Tools Under \$5,000 (\$4,311), Office Furniture / Equipment Under \$5,000 (\$3,567), Telephone and Communications (\$3,028), Cellular Telephones and Accessories (\$2,099), Out of State Travel / Training (\$1,936), Printing and Reproduction Services (\$1,569), Rewards, Recognition, Prizes, and Awards (\$267), Training — No Travel (\$202), Computer Software (\$141), and Promotional Activities (\$34).
- Operating Capital Outlay will increase by 29.4 percent, or \$408,708, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,350), Computer Hardware Over \$5,000 (\$8,172), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$120,523), and Motor Vehicles (\$273,663).
- Fixed Capital Outlay will increase by 79.8 percent, or \$6,475,260, due to projected increases in Field Activities — Land Management (\$40,440), Seal Tom Lawton Parking Lot (\$50,000), Security Residence Repairs and Upgrades (\$62,000), Manatee Barriers (\$62,407), District Headquarters Generator Control Panel Upgrades (\$75,000), District Headquarters Restroom / Breakroom Renovations (\$85,000), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$100,000), Upgrade Lake Apopka North Shore Pump Stations

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

with Remote Operations (\$120,000), Sawgrass Lake Pump Station — North Rehabilitation (\$150,000), C-54 Erosion Repairs (\$150,000), Infrastructure Rehabilitation and Improvements (\$203,405), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$250,000), Palm Bay Service Center Fleet Building Roof Replacement (\$325,000), Chip Seal Fellsmere Grade (\$350,000), Levee Repairs (\$370,918), Lake Apopka Lock and Dam Rehabilitation (\$400,000), District Headquarters Chiller #1 Replacement (\$425,000), Facility Maintenance and Security Upgrades (\$1,800,000), S-157 Rehabilitation (\$2,609,469), and Operational Support Placeholder (\$5,000,000), which were offset by decreases in Burrell Lock Rehabilitation (\$2,252,000), Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$949,211), Lake Apopka Wildlife Drive Levee Repairs (\$495,918), L-73, Section 2 (Jane Green), L-74N, and L-74W Levee Erosion Repair (\$328,506), District Headquarters Chiller #3 Replacement (\$300,000), Upper Basin Levee Capping (\$230,000), District Headquarters Laboratory Upgrades (\$207,000), Lake Apopka Refurbish Duda Pump Station (\$164,868), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Lake Apopka Loop Trail Upgrades (\$100,000), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Orange Creek Restoration Area (\$99,189), Lease Right of Use (\$95,000), District Headquarters Culvert Replacement (\$90,260), District Headquarters Executive Roof Replacement (\$75,000), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), CS-1 and C-54 Boat Ramp Improvements (\$75,000), Pump Management / Remote Gate Operations (\$60,000), Sunland Citrus (\$45,000), District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$45,000), Palm Bay Service Center Variable Air Valves Replacement (\$38,000), Walkways / Platforms in Support of Data Collection (\$25,000), Lake Jesup Conservation Area (\$12,000), Airboat Crossing Rehabilitation (\$7,400), Stick Marsh Pump Station Unit 4 Upgrade to Axial Flow Pumps (\$5,820), and Moss Bluff Heating, Ventilation, and Air Conditioning Replacements (\$3,207).

- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.



#### IV. Program and Activity Allocations

##### Major Budget Items

A total budget of \$5,782,407 is included for projects identified in Appendix C. A list identifying each project is provided in the applicable activity/subactivity.

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
S-157 Rehabilitation	\$3,000,000
Infrastructure Rehabilitation and Improvements	\$450,000
Lake Apopka Lock and Dam Rehabilitation	\$400,000
Levee Repairs	\$375,000
Chip Seal Fellsmere Grade	\$350,000
Burrell Lock Rehabilitation	\$250,000
Stabilize Roach Road Slope with Geosynthetic (SOX)	\$250,000
C-54 Erosion Repairs	\$150,000
Sawgrass Lake Pump Station — North Rehabilitation	\$150,000
Upgrade Lake Apopka North Shore Pump Stations with Remote Operations	\$120,000
Lake Apopka North Shore Miscellaneous Infrastructure Improvements	\$100,000
Walkways / Platforms in Support of Data Collection	\$75,000
Manatee Barriers	\$62,407
Seal Tom Lawton Parking Lot	\$50,000

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

- Salaries and Benefits – \$9,590,068 for 98.15 FTEs
  - 3.1 Land Management (30.97 FTEs)
  - 3.2 Works (31.2 FTEs)
  - 3.3 Facilities (5.5 FTEs)
  - 3.4 Invasive Plant Control (8.06 FTEs)
  - 3.5 Other Operations and Maintenance Activities (3 FTEs)
  - 3.6 Fleet Services (14.5 FTEs)
  - 3.7 Technology and Information Services (4.92 FTEs)
- Contracted Services
  - Vegetation Management and Planting Services (\$2,878,047)
  - Fire Management — Prescribed Burns (\$430,000)
  - Locktending Services (\$271,008)
  - Janitorial Services (\$250,000)
  - West Augustine — Twelve Mile Swamp (\$220,407)
  - Mechanical Services (\$215,000)
  - Computer Technology Services (\$212,676)
  - Security Services (\$141,000)
  - Software Maintenance Services (\$117,044)
  - Consultant Services (\$72,253)
  - Surveying Services (\$60,000)

#### IV. Program and Activity Allocations

- Remove / Mulch Canal Vegetation (\$50,000)
- Pest Control (\$41,000)
- Electrical Services (\$38,000)
- Coastal Oaks Preserve (\$26,280)
- Mapping Services and Aerial Photos (\$25,000)
- Longleaf Pine Preserve (\$24,000)
- Environmental Management (\$23,000)
- Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$4,400)
- Legal Services / Attorney's Fees (\$4,400)
- Lake Jesup Conservation Area (\$2,500)
- Court Reporter and Transcription Services (\$2,500)
- Operating Expenses
  - Utilities (\$1,258,000)
  - Chemical Supplies (\$1,175,000)
  - Insurance and Bonds (\$1,037,965)
  - Motor Fuels and Lubricants (\$955,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$722,250)
  - Repair and Maintenance of Equipment (\$608,928)
  - Repair and Maintenance of Property and Works (\$600,391)
  - Repair and Maintenance of Buildings (\$523,000)
  - Chemical Supplies — Invasive Plant Management (\$200,000)
  - Rental of Charter Aircraft and Pilot for Land Management Activities (\$195,000)
  - Rental of Buildings and Property (\$182,000)
  - Tires and Tubes (\$140,000)
  - Telephone and Communications (\$52,679)
  - Computer Hardware Under \$5,000 (\$50,747)
  - In-State Training and Related Travel (\$48,668)
  - Safety Supplies (\$47,991)
  - Seeds, Sod, Shrubs, and Fertilizer (\$44,000)
  - Cellular Telephones and Accessories (\$36,549)
  - Rental of Other Equipment (\$31,300)
  - Janitorial Supplies (\$30,000)
  - Travel — District Business (\$21,288)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$21,000)
  - Permits and Other Fees (\$20,200)
  - Uniforms (\$19,082)
  - Office Support Supplies (\$10,632)
  - Office Furniture / Equipment Under \$5,000 (\$10,157)
  - Memberships, Professional Certifications, and Licenses (\$6,158)
  - Educational Reimbursements (\$5,735)
  - Training — No Travel (\$5,167)
  - Freight, Moving, and Storage (\$5,000)
  - Recording and Court Costs (\$2,800)

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

- Other Utilities (\$2,500)
- Computer Software (\$2,458)
- Printing and Reproduction Services (\$2,040)
- Meeting Resources (\$1,760)
- Books and Technical Materials (\$1,525)
- Out of State Travel / Training (\$1,399)
- Advertising (\$750)
- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$282)
- Subscriptions (\$3)
- Operating Capital Outlay
  - Motor Vehicles (\$1,125,000)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$600,000)
  - Computer Hardware Over \$5,000 (\$51,622)
  - Office Furniture / Equipment Over \$5,000 (\$23,677)
- Fixed Capital Outlay
  - Operational Support Placeholder (\$5,000,000)
  - Facility Maintenance and Security Upgrades (\$1,800,000)
  - Field Activities — Land Management (\$1,038,700)
  - District Headquarters Chiller #1 Replacement (\$425,000)
  - Palm Bay Service Center Fleet Building Roof Replacement (\$325,000)
  - District Headquarters Restroom / Breakroom Renovations (\$85,000)
  - District Headquarters Generator Control Panel Upgrades (\$75,000)
  - Security Residence Repairs and Upgrades (\$62,000)
- Debt Services
  - Debt Service — Long-Term Lease (\$181,285)
  - Debt Service Principal — Software Subscription (\$15,326)
  - Debt Service Interest — Software Subscription (\$2,329)

**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 July 2024, the District owns an interest in approximately 778,277 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 778,277 acres, the District is the lead manager for approximately 430,211 acres.

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
**3.1 Land Management**

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
Salaries and Benefits	\$ 2,144,168	\$ 1,934,342	\$ 2,375,760	\$ 2,990,535	\$ 2,992,332	\$ 1,797	0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,388,370	1,173,091	1,140,147	1,749,083	1,837,704	88,621	5.1%
Operating Expenses	641,960	543,111	647,004	864,653	1,047,958	183,305	21.2%
Operating Capital Outlay	167,155	65,089	-	-	-	-	-
Fixed Capital Outlay	122,109	1,476,753	1,361,385	1,161,849	1,100,700	(61,149)	-5.3%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,463,762</b>	<b>\$ 5,192,386</b>	<b>\$ 5,524,296</b>	<b>\$ 6,766,120</b>	<b>\$ 6,978,694</b>	<b>\$ 212,574</b>	<b>3.1%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,725,290	\$ 764,117	\$ -	\$ -	\$ 2,489,287	\$ -	\$ 6,978,694

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,992,332	\$ -	\$ 2,992,332
Other Personal Services	-	-	-
Contracted Services	792,117	1,045,587	1,837,704
Operating Expenses	552,958	495,000	1,047,958
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	1,100,700	1,100,700
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 4,337,407</b>	<b>\$ 2,641,287</b>	<b>\$ 6,978,694</b>

**Trends and Changes**

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

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

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

Since FY 2020–21, the activity’s total FTEs have been increased by 1.67, from 29.3 in FY 2020–21 to 30.97 in FY 2024–25.

A decrease of 100 percent, or \$167,155, under Operating Capital Outlay during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, is due to a reduction in Field, Facility, and Fleet — Equipment and Tools Over \$5,000. The large increase of \$1,239,276 in Fixed Capital Outlay was mainly due to increases in Bridge Replacements (\$24,800), Infrastructure Rehabilitation and Improvements (\$39,617), L-77W Levee Regrading (\$82,900), Regrade the Marsh Flow-Way Levee / Access Roads (\$94,963), Lake Apopka Loop Trail Upgrades (\$98,210), Airboat Crossing Rehabilitation (\$177,071), Field Activities — Land Management (\$242,220), and Lake Apopka Wildlife Drive Levee Repairs (\$450,985).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2023–24 Amended Budget were \$2,990,535 compared to the actual audited expenditures in FY 2022–23 of \$2,375,760 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. The 53.4 percent, or \$608,936, increase under Contracted Services was primarily due to increases in Fire Management — Prescribed Burns (\$222,820) and Vegetation Management and Planting Services (\$308,881).

The \$217,649 increase under Operating Expenses, when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, was primarily due to an increase in Repair and Maintenance of Property and Works (\$192,079). Fixed Capital Outlay shows a decrease of 14.7 percent, or \$199,536, due to the completion of projects, including, but not limited to, Lake Apopka Wildlife Drive Levee Repairs (\$450,985), Airboat Crossing Rehabilitation (\$169,671), Lake Apopka Loop Trail Upgrades (\$98,210), and Regrade the Marsh Flow-Way Levee / Access Roads (\$94,963), which were partially offset by an increase in Field Activities — Land Management (\$632,933).

## IV. Program and Activity Allocations

### Budget Variances

The activity budget for Land Management in the FY 2024–25 Tentative Budget has a 3.1 percent, or \$212,574, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 0.1 percent, or \$1,797.
- Contracted Services will increase by 5.1 percent, or \$88,621, due to projected increases in Lake Jesup Conservation Area (\$2,500), Coastal Oaks Preserve (\$6,570), Longleaf Pine Preserve (\$19,000), and West Augustine — Twelve Mile Swamp (\$220,407), which are offset by decreases in Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000), Mapping Services and Aerial Photos (\$52,200), Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$4,299), and Vegetation Management and Planting Services (\$3,357).
- Operating Expenses will increase by 21.2 percent, or \$183,305, due to projected increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$30), In-State Training and Related Travel (\$1,855), Office Support Supplies (\$2,393), Safety Supplies (\$9,991), Utilities (\$40,000), Rental of Charter Aircraft and Pilot for Land Management Activities (\$70,000), and Repair and Maintenance of Property and Works (\$109,544), which are offset by decreases in Fire Management — Prescribed Burns (\$40,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,078), Rental of Other Equipment (\$1,913), Out of State Travel / Training (\$1,855), Printing and Reproduction Services (\$1,581), Repair and Maintenance of Equipment (\$1,318), Motor Fuels and Lubricants (\$1,182), Uniforms (\$500), Advertising (\$47), and Promotional Activities (\$34).
- Fixed Capital Outlay will decrease by 5.3 percent, or \$61,149, due to projected decreases in Orange Creek Restoration Area (\$99,189), Sunland Citrus (\$45,000), Lake Jesup Conservation Area (\$12,000), and Airboat Crossing Rehabilitation (\$7,400), which are offset by increases in Field Activities — Land Management (\$40,440) and Security Residence Repairs and Upgrades (\$62,000).

### Major Budget Items

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

- Salaries and Benefits (\$2,992,332)
- Contracted Services
  - Vegetation Management and Planting Services (\$1,042,117)
  - Fire Management — Prescribed Burns (\$430,000)
  - West Augustine — Twelve Mile Swamp (\$220,407)
  - Surveying Services (\$60,000)
  - Coastal Oaks Preserve (\$26,280)
  - Mapping Services and Aerial Photos (\$25,000)

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

- Longleaf Pine Preserve (\$24,000)
- Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$4,400)
- Lake Jesup Conservation Area (\$2,500)
- Consultant Services (\$2,000)
- Pest Control (\$1,000)
- Operating Expenses
  - Repair and Maintenance of Property and Works (\$435,391)
  - Rental of Charter Aircraft and Pilot for Land Management Activities (\$195,000)
  - Utilities (\$178,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$137,000)
  - Seeds, Sod, Shrubs, and Fertilizer (\$37,000)
  - In-State Training and Related Travel (\$24,235)
  - Safety Supplies (\$17,991)
  - Travel — District Business (\$8,000)
  - Office Support Supplies (\$5,000)
  - Uniforms (\$2,500)
  - Printing and Reproduction Services (\$2,000)
  - Rental of Other Equipment (\$1,500)
  - Permits and Other Fees (\$1,500)
  - Memberships, Professional Certifications, and Licenses (\$1,191)
  - Promotional Activities (\$500)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$500)
  - Training — No Travel (\$300)
  - Meeting Resources (\$200)
  - Advertising (\$150)
- Fixed Capital Outlay
  - Field Activities — Land Management (\$1,038,700)
  - Security Residence Repairs and Upgrades (\$62,000)

**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 July 2024, 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 11 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks.

**Expenditures and Budget**

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

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

**3.2 Works**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 2,299,762	\$ 2,234,961	\$ 2,377,154	\$ 2,918,064	\$ 2,916,314	\$ (1,750)	-0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	662,281	722,937	785,031	950,108	881,008	(69,100)	-7.3%
Operating Expenses	711,300	695,817	806,121	884,877	901,280	16,403	1.9%
Operating Capital Outlay	-	-	7,653	5,796	-	(5,796)	-100.0%
Fixed Capital Outlay	3,765,803	4,551,443	2,327,229	5,980,738	10,782,407	4,801,669	80.3%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 7,439,146</b>	<b>\$ 8,205,158</b>	<b>\$ 6,303,188</b>	<b>\$ 10,739,583</b>	<b>\$ 15,481,009</b>	<b>\$ 4,741,426</b>	<b>44.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$10,418,602	\$ -	\$ -	\$ -	\$ 5,062,407	\$ -	\$15,481,009

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,916,314	\$ -	\$ 2,916,314
Other Personal Services	-	-	-
Contracted Services	881,008	-	881,008
Operating Expenses	901,280	-	901,280
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	10,782,407	10,782,407
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 4,698,602</b>	<b>\$ 10,782,407</b>	<b>\$15,481,009</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 remained steady at 31 from FY 2020–21 to FY 2022–23. The FTE count slightly increased to 31.2 in FY 2023–24 and will remain at that level in FY 2024–25.

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

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2023–24 Amended Budget were \$2,918,064 compared to the actual audited expenditures in FY 2022–23 of \$2,377,154 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 21 percent, or \$165,077, primarily due to an increase in Vegetation Management and Planting Services (\$110,238).

Operating Expenses experienced a 9.8 percent, or \$78,756, increase when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, largely due to an increase in Utilities (\$62,186). The most significant increase of 157 percent, or \$3,653,509, was in Fixed Capital Outlay and was primarily due to new projects: S-157 Rehabilitation (\$389,026), Lake Apopka Wildlife Drive Levee Repairs (\$495,918), and Burrell Lock Rehabilitation (\$2,502,000).

#### **Budget Variances**

The activity budget for Works in the FY 2024–25 Tentative Budget has a 44.1 percent, or \$4,741,426, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.1 percent, or \$1,750, decrease in this subactivity.
- Contracted Services will decrease by 7.3 percent, or \$69,100, due to projected decreases in Vegetation Management and Planting Services (\$40,000), Remove / Mulch Canal Vegetation (\$25,000), and Software Maintenance Services (\$5,000), which are offset by an increase in Pest Control (\$900).

**IV. Program and Activity Allocations**

- Operating Expenses will increase by 1.9 percent, or \$16,403, due to projected increases in Motor Fuels and Lubricants (\$1,000), Repair and Maintenance of Buildings (\$3,207), Rental of Other Equipment (\$5,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$25,796), Repair and Maintenance of Property and Works (\$31,400), and Utilities (\$50,000), which are offset by a decrease in Chemical Supplies (\$100,000).
- Operating Capital Outlay will decrease by 100 percent, or \$5,796, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,796).
- Fixed Capital Outlay will increase by 80.3 percent, or \$4,801,669, due to projected increases in Seal Tom Lawton Parking Lot (\$50,000), Manatee Barriers (\$62,407), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$100,000), Upgrade Lake Apopka North Shore Pump Stations with Remote Operations (\$120,000), C-54 Erosion Repairs (\$150,000), Sawgrass Lake Pump Station — North Rehabilitation (\$150,000), Infrastructure Rehabilitation and Improvements (\$203,405), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$250,000), Chip Seal Fellsmere Grade (\$350,000), Levee Repairs (\$370,918), Lake Apopka Lock and Dam Rehabilitation (\$400,000), S-157 Rehabilitation (\$2,609,469), and Operational Support Placeholder (\$5,000,000), which are offset by decreases in Burrell Lock Rehabilitation (\$2,252,000), Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$949,211), Lake Apopka Wildlife Drive Levee Repairs (\$495,918), L-73, Section 2 (Jane Green), L-74N, and L-74W Levee Erosion Repair (\$328,506), Upper Basin Levee Capping (\$230,000), Lake Apopka Refurbish Duda Pump Station (\$164,868), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Lake Apopka Loop Trail Upgrades (\$100,000), Lake Apopka Wildlife Drive Flex Pave (\$100,000), CS-1 and C-54 Boat Ramp Improvements (\$75,000), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Pump Management / Remote Gate Operations (\$60,000), Walkways / Platforms in Support of Data Collection (\$25,000), Stick Marsh Pump Station Unit 4 Upgrade to Axial Flow Pumps (\$5,820), and Moss Bluff Heating, Ventilation, and Air Conditioning Replacements (\$3,207).

**Major Budget Items**

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

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
S-157 Rehabilitation	\$3,000,000
Infrastructure Rehabilitation and Improvements	\$450,000
Lake Apopka Lock and Dam Rehabilitation	\$400,000
Levee Repairs	\$375,000
Chip Seal Fellsmere Grade	\$350,000
Burrell Lock Rehabilitation	\$250,000

**IV. Program and Activity Allocations**

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Stabilize Roach Road Slope with Geosynthetic (SOX)	\$250,000
C-54 Erosion Repairs	\$150,000
Sawgrass Lake Pump Station — North Rehabilitation	\$150,000
Upgrade Lake Apopka North Shore Pump Stations with Remote Operations	\$120,000
Lake Apopka North Shore Miscellaneous Infrastructure Improvements	\$100,000
Walkways / Platforms in Support of Data Collection	\$75,000
Manatee Barriers	\$62,407
Seal Tom Lawton Parking Lot	\$50,000

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

- Salaries and Benefits (\$2,916,314)
- Contracted Services
  - Vegetation Management and Planting Services (\$460,000)
  - Locktending Services (\$271,008)
  - Remove / Mulch Canal Vegetation (\$50,000)
  - Electrical Services (\$30,000)
  - Consultant Services (\$30,000)
  - Software Maintenance Services (\$20,000)
  - Pest Control (\$20,000)
- Operating Expenses
  - Utilities (\$415,000)
  - Repair and Maintenance of Property and Works (\$165,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$160,000)
  - Chemical Supplies (\$75,000)
  - Rental of Other Equipment (\$25,000)
  - In-State Training and Related Travel (\$11,030)
  - Uniforms (\$10,000)
  - Repair and Maintenance of Buildings (\$10,000)
  - Travel — District Business (\$7,500)
  - Safety Supplies (\$7,500)
  - Seeds, Sod, Shrubs, and Fertilizer (\$5,000)
  - Motor Fuels and Lubricants (\$5,000)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$3,000)
  - Office Support Supplies (\$1,500)
  - Repair and Maintenance of Equipment (\$500)
  - Memberships, Professional Certifications, and Licenses (\$200)
  - Training — No Travel (\$50)
- Fixed Capital Outlay
  - Operational Support Placeholder (\$5,000,000)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**3.3 Facilities**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 547,275	\$ 558,335	\$ 504,780	\$ 673,508	\$ 549,182	\$ (124,326)	-18.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	654,032	634,113	571,145	749,800	761,000	11,200	1.5%
Operating Expenses	1,499,025	1,111,913	1,330,218	1,500,018	2,378,625	878,607	58.6%
Operating Capital Outlay	-	182,325	28,823	20,718	-	(20,718)	-100.0%
Fixed Capital Outlay	203,932	2,221,478	271,958	975,260	2,710,000	1,734,740	177.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	51,331	150,848	160,000	181,285	21,285	13.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,904,264</b>	<b>\$ 4,759,495</b>	<b>\$ 2,857,772</b>	<b>\$ 4,079,304</b>	<b>\$ 6,580,092</b>	<b>\$ 2,500,788</b>	<b>61.3%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,580,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 549,182	\$ -	\$ 549,182
Other Personal Services	-	-	-
Contracted Services	761,000	-	761,000
Operating Expenses	2,378,625	-	2,378,625
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	2,710,000	2,710,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	181,285	181,285
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,688,807</b>	<b>\$ 2,891,285</b>	<b>\$ 6,580,092</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 practices, contract negotiations, and more efficient staff assignments. The completed

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

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

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

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

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

The increase of 31.3 percent, or \$178,655, under Contracted Services was mainly due to an increase in Mechanical Services (\$106,965), while the increase under Operating Expenses was largely attributed to an increase in Insurance and Bonds (\$98,454). The increase in Fixed Capital Outlay reflects increases in expenditures related to Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), District Headquarters Laboratory Upgrades (\$207,000), and District Headquarters Chiller #3 Replacement (\$300,000).

#### **Budget Variances**

The activity budget for Facilities in the FY 2024–25 Tentative Budget has a 61.3 percent, or \$2,500,788, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group

#### IV. Program and Activity Allocations

Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is an 18.5 percent, or \$124,326, decrease in this activity due to the reallocation of 1.05 FTEs to program 2.0.

- Contracted Services will increase by 1.5 percent, or \$11,200 due to projected increases in Electrical Services (\$3,000), Janitorial Services (\$6,000), and Security Services (\$8,000), which are offset by a decrease in Vegetation Management and Planting Services (\$5,800).
- Operating Expenses will increase by 58.6 percent, or \$878,607, due to projected increases in Seeds, Sod, Shrubs, and Fertilizer (\$2,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$10,000), Rental of Buildings and Property (\$20,000), Utilities (\$140,000), Repair and Maintenance of Buildings (\$273,099), and Insurance and Bonds (\$439,325), which are offset by decreases in Office Furniture / Equipment Under \$5,000 (\$3,584) and Field, Facility, and Fleet — Tools Under \$5,000 (\$2,233).
- Operating Capital Outlay will decrease by 100 percent, or \$20,718, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$20,718).
- Fixed Capital Outlay will increase by 177.9 percent, or \$1,734,740, due to projected increases in District Headquarters Generator Control Panel Upgrades (\$75,000), District Headquarters Restroom / Breakroom Renovations (\$85,000), Palm Bay Service Center Fleet Building Roof Replacement (\$325,000), District Headquarters Chiller #1 Replacement (\$425,000), and Facility Maintenance and Security Upgrades (\$1,800,000), which are offset by decreases in District Headquarters Chiller #3 Replacement (\$300,000), District Headquarters Laboratory Upgrades (\$207,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Lease Right of Use (\$95,000), District Headquarters Culvert Replacement (\$90,260), District Headquarters Executive Roof Replacement (\$75,000), District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$45,000), and Palm Bay Service Center Variable Air Valves Replacement (\$38,000).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

#### Major Budget Items

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

- Salaries and Benefits (\$549,182)
- Contracted Services
  - Janitorial Services (\$250,000)
  - Mechanical Services (\$215,000)
  - Security Services (\$141,000)
  - Vegetation Management and Planting Services (\$125,000)
  - Pest Control (\$20,000)
  - Electrical Services (\$8,000)

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

- Consultant Services (\$2,000)
- Operating Expenses
  - Insurance and Bonds (\$837,325)
  - Utilities (\$665,000)
  - Repair and Maintenance of Buildings (\$513,000)
  - Rental of Buildings and Property (\$182,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$85,000)
  - 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)
  - Seeds, Sod, Shrubs, and Fertilizer (\$2,000)
  - Permits and Other Fees (\$1,500)
  - Office Support Supplies (\$1,000)
- Fixed Capital Outlay
  - Facility Maintenance and Security Upgrades (\$1,800,000)
  - District Headquarters Chiller #1 Replacement (\$425,000)
  - Palm Bay Service Center Fleet Building Roof Replacement (\$325,000)
  - District Headquarters Restroom / Breakroom Renovations (\$85,000)
  - District Headquarters Generator Control Panel Upgrades (\$75,000)
- Debt Services
  - Debt Service — Long-Term Lease (\$181,285)

**IV. Program and Activity Allocations**

**3.4 Invasive Plant Control** — The treatment of invasive upland and aquatic plants in District waterways or District-owned property to improve water abatement, maintain navigability, improve water quality or aid in the preservation, restoration, or protection of environmentally sensitive lands.

**District Description**

The activity is responsible for the treatment of invasive upland and aquatic plants in District waterways or District-owned property to improve water abatement, maintain navigability, improve water quality or aid in the preservation, restoration, or protection of environmentally sensitive lands. To improve efficiency, the District partners with FWC when controlling aquatic vegetation that impacts both agencies. The District also partners with the Central Florida Lygodium Strategy to limit the expansion of *Lygodium microphyllum*.

**Expenditures and Budget**

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

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

**3.4 Invasive Plant Control**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 584,694	\$ 585,121	\$ 666,205	\$ 788,564	\$ 761,423	\$ (27,141)	-3.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,370,066	991,143	1,135,864	1,250,930	1,250,930	-	-
Operating Expenses	1,023,401	828,530	654,648	1,392,549	1,315,819	(76,730)	-5.5%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,978,161</b>	<b>\$ 2,404,794</b>	<b>\$ 2,456,717</b>	<b>\$ 3,432,043</b>	<b>\$ 3,328,172</b>	<b>\$ (103,871)</b>	<b>-3.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,368,603	\$ 446,269	\$ -	\$ -	\$ 1,513,300	\$ -	\$ 3,328,172

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 761,423	\$ -	\$ 761,423
Other Personal Services	-	-	-
Contracted Services	537,630	713,300	1,250,930
Operating Expenses	515,819	800,000	1,315,819
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,814,872</b>	<b>\$ 1,513,300</b>	<b>\$ 3,328,172</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.

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

Similar to other activities within Program 3.0, this activity has gradually reduced its FTEs from 8.9 in FY 2020–21 to 8.53 in FY 2023–24 and it will reduce even further to 8.06 for FY 2024–25.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Amended Budget were \$788,564 compared to the actual audited expenditures in FY 2022–23 of \$666,205 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. The 10.1 percent, or \$115,066, increase under Contracted Services was due to an increase in Vegetation Management and Planting Services (\$343,514), which was offset with a decrease in Invasive Department of Environmental Protection / FWC Plant Management (\$228,448). During the same time frame, the \$737,901 increase under Operating Expenses was mainly due to an increase in Chemical Supplies (including Invasive Plant Management) (\$736,624).

##### **Budget Variances**

The activity budget for Invasive Plant Control in the FY 2024–25 Tentative Budget has a 3 percent, or \$103,871, decrease compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 3.4 percent, or \$27,141, decrease in this activity.

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

- Operating Expenses will decrease by 5.5 percent, or \$76,730, due to projected decreases in Chemical Supplies (\$77,000) and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$30), which are offset by an increase in Uniforms (\$300).

#### **Major Budget Items**

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

- Salaries and Benefits (\$761,423)
- Contracted Services
  - Vegetation Management and Planting Services (\$1,250,930)
- Operating Expenses
  - Chemical Supplies (\$1,100,000)
  - Chemical Supplies — Invasive Plant Management (\$200,000)
  - In-State Training and Related Travel (\$10,389)
  - Travel — District Business (\$2,000)
  - Safety Supplies (\$1,500)
  - Uniforms (\$1,500)
  - Memberships, Professional Certifications, and Licenses (\$430)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**

**ACTIVITY BY EXPENDITURE CATEGORY**

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

**3.5 Other Operation and Maintenance Activities**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 288,274	\$ 621,537	\$ 1,034,516	\$ 373,481	\$ 478,219	\$ 104,738	28.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	55,980	72,262	30,052	83,864	44,230	(39,634)	-47.3%
Operating Expenses	214,737	158,266	179,780	181,679	205,351	23,672	13.0%
Operating Capital Outlay	2,003	44	22,597	21,098	47,108	26,010	123.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 560,994</b>	<b>\$ 852,109</b>	<b>\$ 1,266,945</b>	<b>\$ 660,122</b>	<b>\$ 774,908</b>	<b>\$ 114,786</b>	<b>17.4%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 774,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 478,219	\$ -	\$ 478,219
Other Personal Services	-	-	-
Contracted Services	44,230	-	44,230
Operating Expenses	205,351	-	205,351
Operating Capital Outlay	47,108	-	47,108
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 774,908</b>	<b>\$ -</b>	<b>\$ 774,908</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.

A significant increase under Salaries and Benefits during the three-year comparison period from FY 2020–21 through FY 2022–23 was due to redirections of certain support

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

staff into this activity from other activities within Program 3.0, primarily related to three hurricanes; Nicole, Ian, and Idalia.

Operating Capital Outlay had an increase of \$20,594 during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, due to cross-charges from subactivity 6.1.8 for an increased need in Computer Hardware Over \$5,000 (\$20,594).

Salaries and Benefits in the FY 2023–24 Amended Budget were \$373,481 compared to the actual audited expenditures in FY 2022–23 of \$1,034,516 primarily due to redirections of certain support staff in this activity to other activities within Program 3.0 during the amended budget cycle. An increase of \$53,812 in Contracted Services for this same comparison period was primarily due to an increase in Consultant Services (\$48,426), of which \$9,300 was cross-charged in from subactivity 6.1.2.

#### **Budget Variances**

The activity budget for Other Operation and Maintenance Activities in the FY 2024–25 Tentative Budget has a 17.4 percent, or \$114,786, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 28 percent, or \$104,738.
- Contracted Services will decrease by 47.3 percent, or \$39,634, due to projected decreases in Consultant Services (\$41,625) and Computer Technology Services (\$38), which are offset by increases in Court Reporter and Transcription Services (\$735) and Legal Services / Attorney's Fees (\$1,294).
- Operating Expenses will increase by 13 percent, or \$23,672, due to projected increases in Subscriptions (\$1), Printing and Reproduction Services (\$12), Meeting Resources (\$18), Office Furniture / Equipment Under \$5,000 (\$22), Office Support Supplies (\$41), Training — No Travel (\$62), Repair and Maintenance of Equipment (\$99), Travel — District Business (\$118), Memberships, Professional Certifications, and Licenses (\$145), Advertising (\$177), In-State Training and Related Travel (\$243), Recording and Court Costs (\$470), Books and Technical Materials (\$502), Educational Reimbursements (\$4,230), and Insurance and Bonds (\$28,254), which are offset by decreases in Computer Hardware Under \$5,000 (\$5,333), Telephone and Communications (\$3,028), Cellular Telephones and Accessories (\$2,099), and Rewards, Recognition, Prizes, and Awards (\$262).
- Operating Capital Outlay will increase by 123.3 percent, or \$26,010, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,350) and Computer Hardware Over \$5,000 (\$19,660).

#### IV. Program and Activity Allocations

##### Major Budget Items

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

- Salaries and Benefits (\$478,219)
- Contracted Services
  - Environmental Management (\$23,000)
  - Consultant Services (\$13,675)
  - Legal Services / Attorney's Fees (\$4,400)
  - Court Reporter and Transcription Services (\$2,500)
  - Computer Technology Services (\$655)
- Operating Expenses
  - Insurance and Bonds (\$90,543)
  - Telephone and Communications (\$52,679)
  - Cellular Telephones and Accessories (\$36,549)
  - Repair and Maintenance of Equipment (\$7,636)
  - Educational Reimbursements (\$5,735)
  - Recording and Court Costs (\$2,800)
  - Computer Hardware Under \$5,000 (\$1,639)
  - Meeting Resources (\$1,560)
  - Books and Technical Materials (\$1,525)
  - Travel — District Business (\$1,150)
  - In-State Training and Related Travel (\$828)
  - Office Support Supplies (\$640)
  - Advertising (\$600)
  - Memberships, Professional Certifications, and Licenses (\$491)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$250)
  - Training — No Travel (\$208)
  - Rewards, Recognition, Prizes, and Awards (\$200)
  - Permits and Other Fees (\$200)
  - Office Furniture / Equipment Under \$5,000 (\$75)
  - Printing and Reproduction Services (\$40)
  - Subscriptions (\$3)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$23,677)
  - Computer Hardware Over \$5,000 (\$23,431)

**IV. Program and Activity Allocations**

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

**District Description**

This activity includes providing staff with well-maintained vehicles and equipment to complete their job responsibilities in a safe and efficient manner. This includes automobiles and light, medium, and heavy trucks, construction equipment, marine equipment (e.g., boats, airboats, boat engines, etc.), trailers, tractors, mowers, and all-terrain vehicles. As of July 2024, the District maintains a districtwide fleet of approximately 205 vehicles and 332 pieces of equipment. Replacement of vehicles and equipment typically exceeds Department of Management Services established minimal replacement criteria.

**Expenditures and Budget**

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

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

**3.6 Fleet Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 999,195	\$ 969,488	\$ 931,489	\$ 1,232,175	\$ 1,248,939	\$ 16,764	1.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	287	6,000	-	(6,000)	-100.0%
Operating Expenses	1,277,776	1,626,491	1,807,094	1,898,084	2,146,843	248,759	13.1%
Operating Capital Outlay	708,372	1,550,323	1,234,947	1,304,300	1,725,000	420,700	32.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,985,343</b>	<b>\$ 4,146,302</b>	<b>\$ 3,973,817</b>	<b>\$ 4,440,559</b>	<b>\$ 5,120,782</b>	<b>\$ 680,223</b>	<b>15.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 5,120,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,120,782

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,248,939	\$ -	\$ 1,248,939
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	2,146,843	-	2,146,843
Operating Capital Outlay	1,725,000	-	1,725,000
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 5,120,782</b>	<b>\$ -</b>	<b>\$ 5,120,782</b>

## IV. Program and Activity Allocations

### Trends and Changes

An increased spending level over the three-year comparison period, from FY 2020–21 through FY 2022–23, under Operating Capital Outlay was due to an increase of \$518,742 for the replacement of vehicles that meet or exceed the District’s replacement criteria.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, Salaries and Benefits in the FY 2023–24 Amended Budget were \$1,232,175 compared to the actual audited expenditures in FY 2022–23 of \$931,489 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance.

### Budget Variances

The activity budget for Fleet Services in the FY 2024–25 Tentative Budget has a 15.3 percent, or \$680,223, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 1.4 percent, or \$16,764.
- Contracted Services will decrease by 100 percent, or \$6,000, due to a projected decrease in in Janitorial Services (\$6,000).
- Operating Expenses will increase by 13.1 percent, or \$248,759, due to projected increases in In-State Training and Related Travel (\$207), Uniforms (\$2,000), Insurance and Bonds (\$36,747), Tires and Tubes (\$40,000), Motor Fuels and Lubricants (\$55,000), and Repair and Maintenance of Equipment (\$114,805).
- Operating Capital Outlay will increase by 32.3 percent, or \$420,700, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$147,037) and Motor Vehicles (\$273,663).

### Major Budget Items

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

- Salaries and Benefits (\$1,248,939)
- Operating Expenses
  - Motor Fuels and Lubricants (\$950,000)
  - Repair and Maintenance of Equipment (\$550,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$340,000)
  - Tires and Tubes (\$140,000)
  - Insurance and Bonds (\$110,097)
  - Permits and Other Fees (\$17,000)

**IV. Program and Activity Allocations**

- Field, Facility, and Fleet — Tools Under \$5,000 (\$15,000)
- Safety Supplies (\$12,000)
- Uniforms (\$5,000)
- Memberships, Professional Certifications, and Licenses (\$3,846)
- Office Support Supplies (\$2,000)
- Travel — District Business (\$1,000)
- In-State Training and Related Travel (\$900)
- Operating Capital Outlay
  - Motor Vehicles (\$1,125,000)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$600,000)



**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**3.7 Technology and Information Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 526,842	\$ 504,572	\$ 578,010	\$ 673,804	\$ 643,659	\$ (30,145)	-4.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	225,303	220,158	205,894	337,805	333,643	(4,162)	-1.2%
Operating Expenses	155,194	77,117	92,675	86,572	84,028	(2,544)	-2.9%
Operating Capital Outlay	30,643	9,187	174,278	39,679	28,191	(11,488)	-29.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	46,410	-	17,655	17,655	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 937,982</b>	<b>\$ 811,034</b>	<b>\$ 1,097,267</b>	<b>\$ 1,137,860</b>	<b>\$ 1,107,176</b>	<b>\$ (30,684)</b>	<b>-2.7%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,100,614	\$ -	\$ -	\$ 6,136	\$ -	\$ 426	\$ 1,107,176

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 643,659	\$ -	\$ 643,659
Other Personal Services	-	-	-
Contracted Services	327,081	6,562	333,643
Operating Expenses	84,028	-	84,028
Operating Capital Outlay	28,191	-	28,191
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	17,655	17,655
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,082,959</b>	<b>\$ 24,217</b>	<b>\$ 1,107,176</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 2024–25 Tentative Budget has a 2.7 percent, or \$30,684, decrease compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 4.5 percent, or \$30,145, decrease in this activity.
- Contracted Services will decrease by 1.2 percent, or \$4,162, due to projected decreases in Oracle Enterprise Content Management System Developer Upgrade (\$43,318) and Consultant Services (\$1,413), which are offset by increases in Software Maintenance Services (\$1,309) and Computer Technology Services (\$39,260).
- Operating Expenses will decrease by 2.9 percent, or \$2,544, due to projected decreases in Computer Hardware Under \$5,000 (\$4,730), Training — No Travel (\$264), Computer Software (\$141), Travel — District Business (\$94), Out of State Travel / Training (\$81), In-State Training and Related Travel (\$74), Office Support Supplies (\$28), Rewards, Recognition, Prizes, and Awards (\$5), Uniforms (\$5), and Office Furniture / Equipment Under \$5,000 (\$5), which are offset by an increase in Repair and Maintenance of Equipment (\$2,883).
- Operating Capital Outlay will decrease by 29 percent, or \$11,488, due to a projected decrease in Computer Hardware Over \$5,000 (\$11,488).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

### Major Budget Items

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

- Salaries and Benefits (\$643,659)
- Contracted Services
  - Computer Technology Services (\$212,021)
  - Software Maintenance Services (\$97,044)
  - Consultant Services (\$24,578)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$49,108)
  - Repair and Maintenance of Equipment (\$22,792)
  - Training — No Travel (\$4,609)
  - Computer Software (\$2,458)
  - Travel — District Business (\$1,638)
  - Out of State Travel / Training (\$1,399)
  - In-State Training and Related Travel (\$1,286)
  - Office Support Supplies (\$492)
  - Rewards, Recognition, Prizes, and Awards (\$82)

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

- Uniforms (\$82)
- Office Furniture / Equipment Under \$5,000 (\$82)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$28,191)
- Debt Services
  - Debt Service Principal — Software Subscription (\$15,326)
  - Debt Service Interest — Software Subscription (\$2,329)

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

### **4.0 Regulation**

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

#### **District Description**

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

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

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

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

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

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

- Increased proactive communication with applicants, targeted at reducing paperwork and requests for additional information.
- Increased use of electronic permitting to save applicants money and to reduce District staff processing time (electronic permitting is approximately 99 percent of total applications).
- Continued to promote the use of pre-application meetings for potential applicants so staff can answer questions and provide technical support and materials prior to application submittal. An enhanced environmental resource permit (ERP) pre-

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

application portal was created in ePermit in 2023, which provides the customer with a more streamlined and efficient pre-application process.

- Restarting enhanced outreach to consultants, applicants, and the public with additional and simplified web resources, training sessions, and workshops.
- Increased cross-training and rotation of duties for staff to enhance their understanding of all aspects of the permitting process, ensure consistency, and better prepare them to make decisions.
- Increasing use of ORRS staff and Water Supply Planning support staff for CFWI District initiated letter modifications, consumptive use permit (CUP) reviews, and continuing water use verifications for small permittees.

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

**IV. Program and Activity Allocations**

**Expenditures and Budget**

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

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

**4.0 Regulation**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 11,716,312	\$ 11,470,209	\$ 13,299,853	\$ 16,826,496	\$ 17,494,949	\$ 668,453	4.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	569,183	648,586	408,140	641,486	997,936	356,450	55.6%
Operating Expenses	522,454	422,612	486,749	528,586	583,216	54,630	10.3%
Operating Capital Outlay	43,169	12,221	276,767	82,139	112,263	30,124	36.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	65,457	-	26,321	26,321	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,851,118</b>	<b>\$ 12,553,628</b>	<b>\$ 14,536,966</b>	<b>\$ 18,078,707</b>	<b>\$ 19,214,685</b>	<b>\$ 1,135,978</b>	<b>6.3%</b>

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

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 17,494,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,494,949
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	988,155	-	-	9,146	-	635	997,936
Operating Expenses	583,216	-	-	-	-	-	583,216
Operating Capital Outlay	112,263	-	-	-	-	-	112,263
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	26,321	-	-	-	-	-	26,321
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 19,204,904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,146</b>	<b>\$ -</b>	<b>\$ 635</b>	<b>\$ 19,214,685</b>

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	152.89	\$ 12,433,260	\$ 17,494,949	\$ -	\$ 17,494,949
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	988,155	9,781	997,936
Operating Expenses			583,216	-	583,216
Operating Capital Outlay			112,263	-	112,263
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	26,321	26,321
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 19,178,583</b>	<b>\$ 36,102</b>	<b>\$ 19,214,685</b>

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	136.94	137.03	145.63	146.12	152.89	6.77	4.6%
Contingent Worker	-	-	0.45	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.42	0.53	0.54	0.01	1.9%
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>137.32</b>	<b>137.41</b>	<b>146.50</b>	<b>147.10</b>	<b>153.88</b>	<b>6.78</b>	<b>4.6%</b>

**IV. Program and Activity Allocations**

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

4.0 Regulation

Fiscal Year 2024–25

**TENTATIVE BUDGET — Fiscal Year 2024–25**

FY 2023–24 Amended Budget		147.10	\$18,078,707		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Salaries and Benefits		-	-	
	Other Personal Services			-	
	Contracted Services			82,544	
1	Oracle Enterprise Content Management System Developer Upgrade	58,544			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
2	Mobile Irrigation Lab for Consumptive Use Permitting Compliance	24,000			Work is being completed in house
	Operating Expenses			16,998	
1	Computer Hardware Under \$5,000	6,527			Allocated across programs; overall budget decreased by \$41,248
2	Postage and / or Courier Service	5,000			Adjustment made based on historical spend and projected need; total budget increased by \$5,000
3	Recording and Court Costs	2,947			Allocated across program based upon need; overall budget decreased by \$4,899
4	Educational Reimbursements	1,300			Allocated across programs based upon need; total budget remains the same
5	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,117			Adjustment made based on historical spend and projected needs
6	Training — No Travel	107			Learning and Development Plan updated annually for anticipated fiscal year needs
	Operating Capital Outlay			-	
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			-	
	Debt			-	
	Reserves			-	
<b>TOTAL REDUCTIONS</b>		<b>-</b>	<b>-</b>	<b>99,542</b>	

**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			6.78	668,453	
1	Program 4.0 Adjustments	27,963	6.77		Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
2	Group Insurance	199,614			Anticipated rate increase in group insurance
3	Salaries and Benefits Potential Merit	440,876			Governor's Focus on Florida's Future Budget potential merit pay adjustment based on documented performance
4	Intern	-	0.01		Redirection from program 3.0
Other Personal Services				-	
Contracted Services				438,994	
1	Court Reporter and Transcription Services	1,303			Allocated across programs based upon need; total budget remains the same
2	Data Collection and Analysis Services	1,500			Adjusted based on annual work plan needs
3	Legal Services / Attorney's Fees	2,294			Allocated across programs based upon need; total budget remains the same
4	Software Maintenance Services	15,294			Allocated across programs based upon need; overall budget increased by \$59,074
5	Computer Technology Services	82,650			Allocated across programs based upon need; overall budget increased by \$305,046
6	Consultant Services	335,953			Allocated across programs based on need; overall budget increased by \$216,900
Operating Expenses				71,628	
1	Subscriptions	2			Cross-charging variance
2	Rewards, Recognition, Prizes, and Awards	5			Cross-charging variance
3	Uniforms	5			Cross-charging variance
4	Printing and Reproduction Services	21			Allocated across programs based upon need; overall budget decreased by \$1,581
5	Meeting Resources	31			Cross-charging variance. Overall budget decreased by \$600
6	Office Furniture / Equipment Under \$5,000	44			Allocated across programs based upon need; overall budget increased by \$7,090
7	Out of State Travel / Training	86			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Office Support Supplies	104			Adjustment made based on historical spend and projected needs
9	Computer Software	151			Allocated across programs based upon need; overall budget decreased by \$790
10	Memberships, Professional Certifications, and Licenses	255			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Travel — District Business	310			Allocated across programs based upon need; overall budget increased by \$20,231
12	Advertising	312			Allocated across programs based upon need; overall budget decreased by \$47
13	In-State Training and Related Travel	1,012			Learning and Development Plan updated annually for anticipated fiscal year needs
14	Field, Facility, and Fleet — Tools Under \$5,000	1,117			Adjustment made based on historical spend and projected needs
15	Books and Technical Materials	1,141			Allocated across programs based upon need; overall budget increased by \$1,450
16	Cellular Telephones and Accessories	2,255			Allocated across programs based upon need; total budget remains the same
17	Telephone and Communications	3,252			Allocated across programs based upon need; total budget remains the same
18	Repair and Maintenance of Equipment	10,719			Allocated across programs based upon need; overall budget increased by \$210,314
19	Insurance and Bonds	50,806			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
Operating Capital Outlay				30,124	
1	Office Furniture / Equipment Over \$5,000	11,883			Allocated across programs; overall budget increased by \$9,752
2	Computer Hardware Over \$5,000	18,241			Allocated across programs; overall budget increased by \$64,286
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				26,321	
1	Debt Service Interest — Software Subscription	3,472			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	22,849			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>6.78</b>	<b>1,235,520</b>	
<b>4.0 Regulation</b>					
<b>Total Workforce and Tentative Budget for FY 2024–25</b>			<b>153.88</b>	<b>\$19,214,685</b>	



## IV. Program and Activity Allocations

### Trends and Changes

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there are noticeable changes in expenditures under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 10.9 percent compared to the total budget for FY 2022–23 primarily due to districtwide vacancies, combined with annual turnover. The 541.1 percent, or \$233,598, increase in expenditures under Operating Capital Outlay is primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$192,687). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$16,826,496 compared to the actual audited expenditures in FY 2022–23 of \$13,299,853 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. The increase of 57.2 percent, or \$233,346, in Contracted Services was largely due to increases in Consultant Services (\$35,339), Oracle Enterprise Content Management System Developer Upgrade (\$58,544), and Computer Technology Services (\$76,013).

### Budget Variances

The program budget for Regulation in the FY 2024–25 Tentative Budget has a 6.3 percent, or \$1,135,978, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 11 FTEs and a reallocation of 4.24 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4 percent, or \$668,453.
- Contracted Services will increase by 55.6 percent, or \$356,450, due to projected increases in Court Reporter and Transcription Services (\$1,303), Data Collection and Analysis Services (\$1,500), Legal Services / Attorney's Fees (\$2,294), Software Maintenance Services (\$15,294), Computer Technology Services (\$82,650), and Consultant Services (\$335,953), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$58,544) and Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000).
- Operating Expenses will increase by 10.3 percent, or \$54,630, due to projected increases in Subscriptions (\$2), Rewards, Recognition, Prizes, and Awards (\$5),

#### IV. Program and Activity Allocations

Uniforms (\$5), Printing and Reproduction Services (\$21), Meeting Resources (\$31), Office Furniture / Equipment Under \$5,000 (\$44), Out of State Travel / Training (\$86), Office Support Supplies (\$104), Computer Software (\$151), Memberships, Professional Certifications, and Licenses (\$255), Travel — District Business (\$310), Advertising (\$312), In-State Training and Related Travel (\$1,012), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,117), Books and Technical Materials (\$1,141), Cellular Telephones and Accessories (\$2,255), Telephone and Communications (\$3,252), Repair and Maintenance of Equipment (\$10,719), and Insurance and Bonds (\$50,806), which are offset by decreases in Computer Hardware Under \$5,000 (\$6,527), Postage and / or Courier Service (\$5,000), Recording and Court Costs (\$2,947), Educational Reimbursements (\$1,300), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,117), and Training — No Travel (\$107).

- Operating Capital Outlay will increase by 36.7 percent, or \$30,124, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,883) and Computer Hardware Over \$5,000 (\$18,241).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

#### Major Budget Items

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

- Salaries and Benefits – \$17,494,949 for 152.89 FTEs
  - 4.1 Consumptive Use Permitting (26.49 FTEs)
  - 4.2 Water Well Construction Permitting and Contractor Licensing (4.26 FTEs)
  - 4.3 Environmental Resource and Surface Water Permitting (91.37 FTEs)
  - 4.4 Other Regulatory and Enforcement Activities (23.44 FTEs)
  - 4.5 Technology and Information (7.33 FTEs)
- Contracted Services
  - Consultant Services (\$431,917)
  - Computer Technology Services (\$317,071)
  - Software Maintenance Services (\$144,680)
  - Data Collection and Analysis Services (\$50,000)
  - Legal Services / Attorney's Fees (\$22,611)
  - Temporary (Contingent) Labor Services (\$18,810)
  - Court Reporter and Transcription Services (\$12,847)
- Operating Expenses
  - Insurance and Bonds (\$134,988)
  - Telephone and Communications (\$78,539)
  - Computer Hardware Under \$5,000 (\$75,656)
  - Cellular Telephones and Accessories (\$54,488)
  - Repair and Maintenance of Equipment (\$48,714)
  - Recording and Court Costs (\$43,389)
  - Postage and / or Courier Service (\$22,000)
  - In-State Training and Related Travel (\$15,536)
  - Travel — District Business (\$14,603)

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

- Advertising (\$13,583)
- Books and Technical Materials (\$11,337)
- Safety Supplies (\$11,275)
- Training — No Travel (\$10,842)
- Memberships, Professional Certifications, and Licenses (\$9,219)
- Educational Reimbursements (\$8,550)
- Office Support Supplies (\$6,452)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
- Uniforms (\$5,162)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
- Computer Software (\$3,664)
- Out of State Travel / Training (\$2,086)
- Office Furniture / Equipment Under \$5,000 (\$808)
- Rewards, Recognition, Prizes, and Awards (\$622)
- Meeting Resources (\$308)
- Printing and Reproduction Services (\$206)
- Subscriptions (\$18)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$76,963)
  - Office Furniture / Equipment Over \$5,000 (\$35,300)
- Debt Services
  - Debt Service Principal — Software Subscription (\$22,849)
  - Debt Service Interest — Software Subscription (\$3,472)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
**4.1 Consumptive Use Permitting**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 1,804,981	\$ 1,875,682	\$ 2,054,163	\$ 2,685,087	\$ 3,060,671	\$ 375,584	14.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	120,719	140,473	75,063	116,108	94,528	(21,580)	-18.6%
Operating Expenses	21,184	22,273	27,841	28,551	30,578	2,027	7.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,946,884</b>	<b>\$ 2,038,428</b>	<b>\$ 2,157,067</b>	<b>\$ 2,829,746</b>	<b>\$ 3,185,777</b>	<b>\$ 356,031</b>	<b>12.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,185,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,185,777

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,060,671	\$ -	\$ 3,060,671
Other Personal Services	-	-	-
Contracted Services	94,528	-	94,528
Operating Expenses	30,578	-	30,578
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,185,777</b>	<b>\$ -</b>	<b>\$ 3,185,777</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 2020, the CUP application workload has typically increased annually. In FY 2022–23, the District received 285 CUP applications, which is an increase of 78 percent over the number of applications received during the 2015 calendar year. The mean time for processing CUP applications in FY 2022–23 (all individually processed permits) was 23.6 days. In comparison, the annualized mean time for processing CUP applications

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

was 22 days in FY 2021–22. The mean processing time will likely remain high due to the increased complexity of permit applications in water resource constrained (e.g. CFWI, North Florida, springs) areas; however, staff will continue to focus on detailed pre-application support for permittees prior to permit expiration and an improved communication approach to facilitate the permitting process. It is important to note that the amount of groundwater allocated from the Upper Floridan aquifer has been reduced by 51.8 mgd from 2015 through 2023 through the combined efforts of the permittees and staff during the permit renewals and modifications.

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

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 of actual audited expenditures, from FY 2020–21 through FY 2022–23, the activity’s expenditures were relatively stable with no discernible trends.

Salaries and Benefits in the FY 2023–24 Amended Budget were \$2,685,087 compared to the actual audited expenditures in FY 2022–23 of \$2,054,163 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services shows a 54.7 percent, or \$41,045, increase primarily due to increases in Temporary (Contingent) Labor Services (\$10,896) and Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$16,800).

#### **Budget Variances**

The activity budget for Consumptive Use Permitting in the FY 2024–25 Tentative Budget has a 12.6 percent, or \$356,031, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1.6 FTEs and a reallocation of 2.71 FTEs to the activity. With these adjustments, Salaries and Benefits will increase by 14 percent, or \$375,584.

#### IV. Program and Activity Allocations

- Contracted Services will decrease by 18.6 percent, or \$21,580, due to a projected decrease in Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000), which is offset by increases in Court Reporter and Transcription Services (\$37), Legal Services / Attorney's Fees (\$65), Consultant Services (\$818), and Data Collection and Analysis Services (\$1,500).
- Operating Expenses will increase by 7.1 percent, or \$2,027, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$1), Printing and Reproduction Services (\$1), Meeting Resources (\$1), Office Support Supplies (\$2), Travel — District Business (\$6), Memberships, Professional Certifications, and Licenses (\$7), Advertising (\$9), Books and Technical Materials (\$115), In-State Training and Related Travel (\$512), and Repair and Maintenance of Equipment (\$2,447), which are offset by decreases in Recording and Court Costs (\$577) and Training — No Travel (\$497).

#### Major Budget Items

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

- Salaries and Benefits (\$3,060,671)
- Contracted Services
  - Data Collection and Analysis Services (\$50,000)
  - Temporary (Contingent) Labor Services (\$18,810)
  - Consultant Services (\$17,093)
  - Legal Services / Attorney's Fees (\$5,500)
  - Court Reporter and Transcription Services (\$3,125)
- Operating Expenses
  - Advertising (\$10,250)
  - In-State Training and Related Travel (\$5,095)
  - Recording and Court Costs (\$3,500)
  - 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 (\$2,320)
  - Books and Technical Materials (\$1,906)
  - Travel — District Business (\$500)
  - Training — No Travel (\$259)
  - Office Support Supplies (\$175)
  - Office Furniture / Equipment Under \$5,000 (\$94)
  - Meeting Resources (\$75)
  - Printing and Reproduction Services (\$50)
  - Subscriptions (\$4)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

TENTATIVE BUDGET — Fiscal Year 2024–25

**4.2 Water Well Construction Permitting and Contractor Licensing**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 221,915	\$ 240,142	\$ 257,912	\$ 315,941	\$ 446,978	\$ 131,037	41.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,693	3,885	627	2,362	4,572	2,210	93.6%
Operating Expenses	284	280	224	895	1,593	698	78.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 224,892</b>	<b>\$ 244,307</b>	<b>\$ 258,763</b>	<b>\$ 319,198</b>	<b>\$ 453,143</b>	<b>\$ 133,945</b>	<b>42.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 453,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,143

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 446,978	\$ -	\$ 446,978
Other Personal Services	-	-	-
Contracted Services	4,572	-	4,572
Operating Expenses	1,593	-	1,593
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 453,143</b>	<b>\$ -</b>	<b>\$ 453,143</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 2020–21 under Contracted Services were due to legal settlement payments as a result of cross-charges from subactivity 6.1.2 in FY 2020–21 for the Legal Settlement expenses which were a result of the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-000549 and in FY 2021–22 the expenditures were due to a legal settlement as a

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

result of cross-charges from subactivity 6.1.2 in for the Legal Settlement expenses which were a result of the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021-CA-00580. These settlements explain the decrease of 76.7 percent during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23.

Salaries and Benefits in the FY 2023–24 Amended Budget were \$315,941 compared to the actual audited expenditures in FY 2022–23 of \$257,912 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance.

During this period, there were also increases in Contracted Services and Operating Expenses, both of which were cross-charges from subactivity 6.1.2. Contracted Services increased by 276.7 percent, or \$1,735, primarily due to an increase in Consultant Services (\$951). Operating Expenses increased by 299.6 percent, or \$671, mainly due to an increase in Recording and Court Costs (\$356).

#### **Budget Variances**

The activity budget for Water Well Construction Permitting and Contractor Licensing in the FY 2024–25 Tentative Budget has a 42 percent, or \$133,945, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 2 FTEs and a reallocation of 0.34 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 41.5 percent, or \$131,037.
- Contracted Services will increase by 93.6 percent, or \$2,210, due to projected increases in Court Reporter and Transcription Services (\$261), Legal Services / Attorney’s Fees (\$460), and Consultant Services (\$1,489).
- Operating Expenses will increase by 78 percent, or \$698, due to projected increases in Printing and Reproduction Services (\$4), Meeting Resources (\$6), Office Furniture / Equipment Under \$5,000 (\$8), Office Support Supplies (\$15), Training — No Travel (\$21), Travel — District Business (\$42), Memberships, Professional Certifications, and Licenses (\$51), Advertising (\$62), In-State Training and Related Travel (\$87), Books and Technical Materials (\$168), and Recording and Court Costs (\$234).



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

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

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

- Salaries and Benefits (\$446,978)
- Contracted Services
  - Consultant Services (\$3,039)
  - Legal Services / Attorney's Fees (\$978)
  - Court Reporter and Transcription Services (\$555)
- Operating Expenses
  - Recording and Court Costs (\$622)
  - Books and Technical Materials (\$339)
  - In-State Training and Related Travel (\$184)
  - Advertising (\$133)
  - Memberships, Professional Certifications, and Licenses (\$109)
  - Travel — District Business (\$89)
  - Training — No Travel (\$46)
  - Office Support Supplies (\$31)
  - Office Furniture / Equipment Under \$5,000 (\$17)
  - Meeting Resources (\$13)
  - Printing and Reproduction Services (\$9)
  - Subscriptions (\$1)

### IV. Program and Activity Allocations

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

#### District Description

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

#### Expenditures and Budget

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

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

#### 4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 6,962,223	\$ 6,924,026	\$ 8,226,162	\$ 10,600,358	\$ 10,796,524	\$ 196,166	1.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	146,969	211,911	39,653	65,539	400,442	334,903	511.0%
Operating Expenses	63,732	60,702	70,448	113,673	106,379	(7,294)	-6.4%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 7,172,924</b>	<b>\$ 7,196,639</b>	<b>\$ 8,336,263</b>	<b>\$ 10,779,570</b>	<b>\$ 11,303,345</b>	<b>\$ 523,775</b>	<b>4.9%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024–25	\$ 11,303,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,303,345

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,796,524	\$ -	\$ 10,796,524
Other Personal Services	-	-	-
Contracted Services	400,442	-	400,442
Operating Expenses	106,379	-	106,379
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 11,303,345</b>	<b>\$ -</b>	<b>\$ 11,303,345</b>

#### Trends and Changes

Since 2013, the ERP application workload has increased almost every year. In FY 2022–23, the District received approximately 3,800 ERP applications. The BERR strives to issue quality permits quickly and has implemented several programmatic enhancements that have improved productivity, time-to-process, customer satisfaction, and resource protection. These process improvements include encouraging electronic submittals, early coordination with consultants, triaging applications, creating a Request for Additional Information library, updating review and compliance templates, updating

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

the compliance/enforcement manual, automating mitigation bank credit transactions, e-Reg and ePermit enhancements, and increasing the use of ORRS staff to assist with the administrative review of ERP applications and compliance workloads.

Since December 2020, the District has coordinated with DEP on State 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 2,617 projects in accordance with DEP’s “State 404 Program Coordination Procedures” document. This coordination has been 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. On February 15, 2024, a federal court order vacated the U.S. Environmental Protection Agency’s (EPA) approval of Florida’s application to assume permitting under section 404 of the Clean Water Act. As a result, DEP has paused all review of State 404 permit applications until other legal options can be pursued or further orders are issued by the court.

In FY 2022–23, due to ever-increasing workloads that efficiencies and process improvements were not able to meet the desired level of service, FTEs were increased by 17.9. In addition to an increase of 8 FTEs, 4.94 FTEs were reallocated from activity 4.4, and 4 FTEs from activity 2.3, with minor additional adjustments related to cross-charging. In FY 2024–25, the activity’s FTE count will be 91.37.

The unusually high expenditures in FY 2020–21 under Contracted Services were due to legal settlement payments as a result of cross-charges from subactivity 6.1.2 for the Legal Settlement expenses which were a result of the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-000549 and in FY 2021–22 the expenditures were due to a legal settlement as a result of cross-charges from subactivity 6.1.2 for the Legal Settlement expenses which were a result of the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021- CA-00580. These settlements explain the decrease of 73 percent during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23.

Salaries and Benefits in the FY 2023–24 Amended Budget were \$10,600,358 compared to the actual audited expenditures in FY 2022–23 of \$8,226,162 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance.

During this period, there were also increases in Contracted Services and Operating Expenses, most of which were cross-charges from subactivity 6.1.2. Contracted Services increased by 65.3 percent, or \$25,886, due to increases in Consultant Services (\$4,765), Legal Services / Attorney's Fees (\$5,951), Legal Settlement (\$7,352), and Court Reporter and Transcription Services (\$7,818). Operating Expenses

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

increased by 61.4 percent, or \$43,225, mainly due to increases in Travel — District Business (\$9,489) and Recording and Court Costs (\$15,145).

#### **Budget Variances**

The activity budget for Environmental Resource and Surface Water Permitting in the FY 2024–25 Tentative Budget has a 4.9 percent, or \$523,775, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 7.4 FTEs and a reallocation of 4.61 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 1.9 percent, or \$196,166.
- Contracted Services will increase by 511 percent, or \$334,903, due to projected increases in Court Reporter and Transcription Services (\$1,005), Legal Services / Attorney’s Fees (\$1,769), and Consultant Services (\$332,129).
- Operating Expenses will decrease by 6.4 percent, or \$7,294, due to projected decreases in Educational Reimbursements (\$6,692), Recording and Court Costs (\$2,604), and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,117), which are offset by increases in Subscriptions (\$2), Printing and Reproduction Services (\$16), Meeting Resources (\$24), Office Furniture / Equipment Under \$5,000 (\$30), Office Support Supplies (\$56), Training — No Travel (\$84), Travel — District Business (\$161), Memberships, Professional Certifications, and Licenses (\$197), Advertising (\$241), In-State Training and Related Travel (\$333), Books and Technical Materials (\$858), and Field, Facility, and Fleet — Tools Under \$5,000 (\$1,117).

#### **Major Budget Items**

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

- Salaries and Benefits (\$10,796,524)
- Contracted Services
  - Consultant Services (\$375,142)
  - Legal Services / Attorney’s Fees (\$16,133)
  - Court Reporter and Transcription Services (\$9,167)
- Operating Expenses
  - Recording and Court Costs (\$39,267)
  - Safety Supplies (\$11,275)
  - Travel — District Business (\$10,071)
  - In-State Training and Related Travel (\$8,339)
  - Memberships, Professional Certifications, and Licenses (\$6,790)
  - Books and Technical Materials (\$5,592)
  - Uniforms (\$5,040)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
  - Training — No Travel (\$3,666)
  - Office Support Supplies (\$3,513)

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

- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$3,240)
- Advertising (\$3,200)
- Office Furniture / Equipment Under \$5,000 (\$575)
- Rewards, Recognition, Prizes, and Awards (\$500)
- Meeting Resources (\$220)
- Printing and Reproduction Services (\$147)
- 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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**4.4 Other Regulatory and Enforcement Activities**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 2,030,627	\$ 1,762,432	\$ 1,946,398	\$ 2,314,482	\$ 2,231,162	\$ (83,320)	-3.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	917	921	2,364	937	977	40	4.3%
Operating Expenses	232,060	237,294	256,998	268,468	319,392	50,924	19.0%
Operating Capital Outlay	2,648	58	30,981	28,513	70,233	41,720	146.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,266,252</b>	<b>\$ 2,000,705</b>	<b>\$ 2,236,741</b>	<b>\$ 2,612,400</b>	<b>\$ 2,621,764</b>	<b>\$ 9,364</b>	<b>0.4%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,621,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,231,162	\$ -	\$ 2,231,162
Other Personal Services	-	-	-
Contracted Services	977	-	977
Operating Expenses	319,392	-	319,392
Operating Capital Outlay	70,233	-	70,233
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,621,764</b>	<b>\$ -</b>	<b>\$ 2,621,764</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 of actual audited expenditures, from FY 2020–21 through FY 2022–23, are noticeable under Contracted Services and Operating Capital Outlay, both of which were cross-charges from subactivity 6.1.8. Contracted Services increased by 157.8 percent due to an increase in Computer Technology Services (\$1,447). The increase of 1,070 percent, or \$28,333, in expenditures under Operating Capital Outlay was due to an increase in Computer Hardware Over \$5,000.

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

#### **Budget Variances**

The activity budget for Other Regulatory and Enforcement Activities in the FY 2024–25 Tentative Budget has a 0.4 percent, or \$9,364, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 3.6 percent, or \$83,320, decrease in this activity due to the reallocation of 2.05 FTEs to program 2.0.
- Contracted Services will increase by 4.3 percent, or \$40, due to a projected increase in Computer Technology Services (\$40).
- Operating Expenses will increase by 19 percent, or \$50,924, due to projected increases in Repair and Maintenance of Equipment (\$1,198), Cellular Telephones and Accessories (\$2,255), Telephone and Communications (\$3,252), Educational Reimbursements (\$5,392), and Insurance and Bonds (\$50,806), which are offset by decreases in Computer Hardware Under \$5,000 (\$6,979) and Postage and / or Courier Service (\$5,000).
- Operating Capital Outlay will increase by 146.3 percent, or \$41,720, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,883) and Computer Hardware Over \$5,000 (\$29,837).

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

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

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

- Salaries and Benefits (\$2,231,162)
- Contracted Services
  - Computer Technology Services (\$977)
- Operating Expenses
  - Insurance and Bonds (\$134,988)
  - Telephone and Communications (\$78,539)
  - Cellular Telephones and Accessories (\$54,488)
  - Postage and / or Courier Service (\$22,000)
  - Repair and Maintenance of Equipment (\$11,384)
  - Educational Reimbursements (\$8,550)
  - Books and Technical Materials (\$3,500)
  - Computer Hardware Under \$5,000 (\$2,443)
  - Office Support Supplies (\$2,000)
  - Travel — District Business (\$1,500)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$35,300)
  - Computer Hardware Over \$5,000 (\$34,933)



**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**4.5 Technology and Information Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 696,566	\$ 667,927	\$ 815,218	\$ 910,628	\$ 959,614	\$ 48,986	5.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	297,885	291,396	290,433	456,540	497,417	40,877	9.0%
Operating Expenses	205,194	102,063	131,238	116,999	125,274	8,275	7.1%
Operating Capital Outlay	40,521	12,163	245,786	53,626	42,030	(11,596)	-21.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	65,457	-	26,321	26,321	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,240,166</b>	<b>\$ 1,073,549</b>	<b>\$ 1,548,132</b>	<b>\$ 1,537,793</b>	<b>\$ 1,650,656</b>	<b>\$ 112,863</b>	<b>7.3%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,640,875	\$ -	\$ -	\$ 9,146	\$ -	\$ 635	\$ 1,650,656

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 959,614	\$ -	\$ 959,614
Other Personal Services	-	-	-
Contracted Services	487,636	9,781	497,417
Operating Expenses	125,274	-	125,274
Operating Capital Outlay	42,030	-	42,030
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	26,321	26,321
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,614,554</b>	<b>\$ 36,102</b>	<b>\$ 1,650,656</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 2024–25 Tentative Budget has a 7.3 percent, or \$112,863, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as a reallocation of 0.05 FTEs to the activity. With these adjustments, Salaries and Benefits will increase by 5.4 percent, or \$48,986.
- Contracted Services will increase by 9 percent, or \$40,877, due to projected increases in Consultant Services (\$1,517), Software Maintenance Services (\$15,294), and Computer Technology Services (\$82,610), which are offset by a decrease in Oracle Enterprise Content Management System Developer Upgrade (\$58,544).
- Operating Expenses will increase by 7.1 percent, or \$8,275, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$5), Uniforms (\$5), Rewards, Recognition, Prizes, and Awards (\$5), Office Support Supplies (\$31), In-State Training and Related Travel (\$80), Out of State Travel / Training (\$86), Travel — District Business (\$101), Computer Software (\$151), Training — No Travel (\$285), Computer Hardware Under \$5,000 (\$452), and Repair and Maintenance of Equipment (\$7,074).
- Operating Capital Outlay will decrease by 21.6 percent, or \$11,596, due to a projected decrease in Computer Hardware Over \$5,000 (\$11,596).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

### Major Budget Items

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

- Salaries and Benefits (\$959,614)
- Contracted Services
  - Computer Technology Services (\$316,094)
  - Software Maintenance Services (\$144,680)
  - Consultant Services (\$36,643)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$73,213)
  - Repair and Maintenance of Equipment (\$33,980)
  - Training — No Travel (\$6,871)
  - Computer Software (\$3,664)
  - Travel — District Business (\$2,443)
  - Out of State Travel / Training (\$2,086)
  - In-State Training and Related Travel (\$1,918)
  - Office Support Supplies (\$733)
  - Rewards, Recognition, Prizes, and Awards (\$122)
  - Uniforms (\$122)

**IV. Program and Activity Allocations**

- Office Furniture / Equipment Under \$5,000 (\$122)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$42,030)
- Debt Services
  - Debt Service Principal — Software Subscription (\$22,849)
  - Debt Service Interest — Software Subscription (\$3,472)

**IV. Program and Activity Allocations**

**5.0 Outreach**

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

**District Description**

This program ensures teachers, students, the public, stakeholder groups, and news media receive timely, accurate, and consistent information about water resources and District programs, projects, rules, and Governing Board actions. The information helps promote water resource stewardship, including behaviors that conserve water and decrease pollution of watersheds and water bodies. Information is provided through websites, social media, news releases, interviews, tours, presentations, events, school curricula, newsletters, and informational videos. The District’s legislative program provides staff coverage of Florida’s legislative sessions, coordination with local legislative offices, and interaction with delegation members. District staff coordinate with the other water management districts and DEP to monitor state and federal legislative and congressional activities. This program is also responsible for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, certain administrative activities, certain human resource activities, and telecommunications that are cross-charged to this program. Finally, this program includes all information technology-related expenses that are cross-charged from subactivity 6.1.9.

**Expenditures and Budget**

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

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

**5.0 Outreach**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 919,618	\$ 1,012,388	\$ 1,082,118	\$ 1,270,595	\$ 1,379,978	\$ 109,383	8.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	46,245	43,022	42,736	115,299	118,312	3,013	2.6%
Operating Expenses	78,745	86,317	276,882	320,511	352,654	32,143	10.0%
Operating Capital Outlay	3,408	966	20,574	12,126	8,694	(3,432)	-28.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	4,850	-	2,038	2,038	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,048,016</b>	<b>\$ 1,142,693</b>	<b>\$ 1,427,160</b>	<b>\$ 1,718,531</b>	<b>\$ 1,861,676</b>	<b>\$ 143,145</b>	<b>8.3%</b>

**IV. Program and Activity Allocations**

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

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,379,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,379,978
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	117,339	-	-	910	-	63	118,312
Operating Expenses	352,654	-	-	-	-	-	352,654
Operating Capital Outlay	8,694	-	-	-	-	-	8,694
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	2,038	-	-	-	-	-	2,038
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,860,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 910</b>	<b>\$ -</b>	<b>\$ 63</b>	<b>\$ 1,861,676</b>

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.28	\$ 978,694	\$ 1,379,978	\$ -	\$ 1,379,978
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	57,554	60,758	118,312
Operating Expenses			352,654	-	352,654
Operating Capital Outlay			8,694	-	8,694
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	2,038	2,038
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 1,798,880</b>	<b>\$ 62,796</b>	<b>\$ 1,861,676</b>

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	10.31	10.31	10.40	10.28	11.28	1.00	9.7%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	0.01	0.01	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>10.31</b>	<b>10.31</b>	<b>10.40</b>	<b>10.29</b>	<b>11.29</b>	<b>1.00</b>	<b>9.7%</b>

**IV. Program and Activity Allocations**

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

5.0 Outreach  
Fiscal Year 2024–25

**TENTATIVE BUDGET — Fiscal Year 2024–25**

FY 2023–24 Amended Budget		10.29	\$	1,718,531	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Salaries and Benefits		-	-	
	Other Personal Services			-	
	Contracted Services			4,964	
1	Oracle Enterprise Content Management System Developer Upgrade	4,471			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
2	Consultant Services	256			Allocated across programs based on need; overall budget increased by \$216,900
3	Legal Services / Attorney's Fees	151			Allocated across programs based upon need; total budget remains the same
4	Court Reporter and Transcription Services	86			Allocated across programs based upon need; total budget remains the same
	Operating Expenses			19,874	
1	Promotional Activities	18,500			Adjustment made based on historical spend and projected needs
2	Rewards, Recognition, Prizes, and Awards	496			Adjustment made based on historical spend and projected needs
3	Computer Hardware Under \$5,000	416			Allocated across programs; overall budget decreased by \$41,248
4	Meeting Resources	202			Cross-charging variance. Overall budget decreased by \$600
5	Recording and Court Costs	155			Allocated across program based upon need; overall budget decreased by \$4,899
6	Books and Technical Materials	44			Allocated across programs based upon need; overall budget increased by \$1,450
7	Advertising	21			Allocated across programs based on need; overall budget decreased by \$47
8	In-State Training and Related Travel	20			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Memberships, Professional Certifications, and Licenses	17			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Printing and Reproduction Services	2			Allocated across programs based upon need; overall budget decreased by \$1,581
11	Subscriptions	1			Cross-charging variance
	Operating Capital Outlay			4,905	
1	Office Furniture / Equipment Over \$5,000	4,905			Allocated across programs; overall budget increased by \$9,752
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			-	
	Debt Services			-	
	Reserves			-	
<b>TOTAL REDUCTIONS</b>			-	<b>29,743</b>	

**IV. Program and Activity Allocations**

New Issues				Issue Narrative	
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			1.00	109,383	
1	Salaries and Benefits Potential Merit	34,712			Governor's Focus on Florida's Future Budget potential merit pay adjustment based on documented performance
2	Program 5.0 Adjustments	35,147	1.00		Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
3	Group Insurance	39,524			Anticipated rate increase in group insurance
Other Personal Services				-	
Contracted Services				7,977	
1	Software Maintenance Services	1,325			Allocated across programs based upon need; overall budget increased by \$59,074
2	Computer Technology Services	6,652			Allocated across programs based upon need; overall budget increased by \$305,046
Operating Expenses				52,017	
1	Uniforms	1			Cross-charging variance
2	Out of State Travel / Training	9			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Computer Software	16			Allocated across programs based upon need; overall budget decreased by \$790
4	Training — No Travel	21			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Cellular Telephones and Accessories	231			Allocated across programs based upon need; total budget remains the same
6	Telephone and Communications	332			Allocated across programs based upon need; total budget remains the same
7	Office Support Supplies	500			Adjustment made based on historical spend and projected needs
8	Educational Reimbursements	507			Allocated across programs based upon need; total budget remains the same
9	Repair and Maintenance of Equipment	681			Allocated across programs based upon need; overall budget increased by \$210,314
10	Travel — District Business	696			Allocated across programs based upon need; overall budget increased by \$20,231
11	Insurance and Bonds	4,025			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
12	Office Furniture / Equipment Under \$5,000	9,998			Allocated across programs based upon need; overall budget increased by \$7,090
13	Educational Supplies	35,000			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				1,473	
1	Computer Hardware Over \$5,000	1,473			Allocated across programs; overall budget increased by \$64,286
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				2,038	
1	Debt Service Interest — Software Subscription	268			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	1,770			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
<b>TOTAL NEW ISSUES</b>			<b>1.00</b>	<b>172,888</b>	
<b>5.0 Outreach</b>					
<b>Total Workforce and Tentative Budget for FY 2024–25</b>			<b>11.29</b>	<b>\$ 1,861,676</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 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. However, in FY 2024–25 the program's FTEs will increase to 11.28.

During the three-year comparison period of actual audited expenditures, between FY 2020–21 and FY 2022–23, there are noticeable changes in expenditures under Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase of 11.4 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state's FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of 251.6 percent, or \$198,137, under Operating Expenses was mainly due to an increase in Educational Supplies in support of the District's educational water conservation program (\$158,833). The increase of \$17,166 under Operating Capital Outlay is primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$14,276). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$1,270,595 compared to the actual audited expenditures in FY 2022–23 of \$1,082,118 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group



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

Insurance. Contracted Services increased by 169.8 percent, or \$72,563, mainly due to increases in Legislative Services (\$18,000) for a shared position in Washington D.C. funded by Florida's five water management districts and the Blue School Grant Program (\$39,792). Operating Expenses increased by 15.8 percent, or \$43,629, primarily due to an increase in Promotional Activities (\$38,033).

#### **Budget Variances**

The program budget for Outreach in the FY 2024–25 Tentative Budget has an 8.3 percent, or \$143,145, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE. With these adjustments, Salaries and Benefits will increase by 8.6 percent, or \$109,383.
- Contracted Services will increase by 2.6 percent, or \$3,013, due to projected increases in Software Maintenance Services (\$1,325) and Computer Technology Services (\$6,652), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$4,471), Consultant Services (\$256), Legal Services / Attorney's Fees (\$151), and Court Reporter and Transcription Services (\$86).
- Operating Expenses will increase by 10 percent, or \$32,143, due to projected increases in Uniforms (\$1), Out of State Travel / Training (\$9), Computer Software (\$16), Training — No Travel (\$21), Cellular Telephones and Accessories (\$231), Telephone and Communications (\$332), Office Support Supplies (\$500), Educational Reimbursements (\$507), Repair and Maintenance of Equipment (\$681), Travel — District Business (\$696), Insurance and Bonds (\$4,025), Office Furniture / Equipment Under \$5,000 (\$9,998), and Educational Supplies (\$35,000), which are offset by decreases in Promotional Activities (\$18,500), Rewards, Recognition, Prizes, and Awards (\$496), Computer Hardware Under \$5,000 (\$416), Meeting Resources (\$202), Recording and Court Costs (\$155), Books and Technical Materials (\$44), Advertising (\$21), In-State Training and Related Travel (\$20), Memberships, Professional Certifications, and Licenses (\$17), Printing and Reproduction Services (\$2), and Subscriptions (\$1).
- Operating Capital Outlay will decrease by 28.3 percent, or \$3,432, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$4,905), which is offset by an increase in Computer Hardware Over \$5,000 (\$1,473).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

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

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

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

- Salaries and Benefits – \$1,379,978 for 11.28 FTEs
  - 5.1 Water Resource Education (1.8 FTE)
  - 5.2 Public Information (8.41 FTEs)
  - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.5 FTEs)
  - 5.6 Technology and Information Services (0.57 FTEs)
- Contracted Services
  - Blue School Grant Program (\$60,000)
  - Computer Technology Services (\$24,554)
  - Legislative Services (\$18,000)
  - Software Maintenance Services (\$11,205)
  - Consultant Services (\$3,978)
  - Legal Services / Attorney's Fees (\$367)
  - Court Reporter and Transcription Services (\$208)
- Operating Expenses
  - Educational Supplies (\$201,500)
  - Promotional Activities (\$56,000)
  - In-State Training and Related Travel (\$13,373)
  - Subscriptions (\$11,700)
  - Office Furniture / Equipment Under \$5,000 (\$11,016)
  - Travel — District Business (\$10,922)
  - Insurance and Bonds (\$10,454)
  - Printing and Reproduction Services (\$9,015)
  - Telephone and Communications (\$6,082)
  - Computer Hardware Under \$5,000 (\$5,859)
  - Cellular Telephones and Accessories (\$4,220)
  - Repair and Maintenance of Equipment (\$3,514)
  - Training — No Travel (\$2,699)
  - Memberships, Professional Certifications, and Licenses (\$2,284)
  - Office Support Supplies (\$1,570)
  - Uniforms (\$910)
  - Educational Reimbursements (\$662)
  - Computer Software (\$284)
  - Recording and Court Costs (\$233)
  - Out of State Travel / Training (\$162)
  - Books and Technical Materials (\$127)
  - Advertising (\$50)
  - Rewards, Recognition, Prizes, and Awards (\$13)
  - Meeting Resources (\$5)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$5,960)
  - Office Furniture / Equipment Over \$5,000 (\$2,734)
- Debt Services
  - Debt Service Principal — Software Subscription (\$1,770)
  - Debt Service Interest — Software Subscription (\$268)

**IV. Program and Activity Allocations**

**5.1 Water Resource Education** — Water management district activities and media publications that present factual information on the nature, use, and management of water resources (including water supply and demand management). This program also includes teacher education and training activities.

**District Description**

This activity focuses on youth and adult water resource education through in-person and online training. Stewardship of resources is emphasized, along with conservation and best management practices for protecting water quality. The goal is to increase awareness of, connection to, dependence on, and participation in the protection of Florida’s water resources.

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
**5.1 Water Resource Education**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 69,383	\$ -	\$ 25,040	\$ 98,165	\$ 142,916	\$ 44,751	45.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	19,999	16,000	20,208	60,000	60,000	-	-
Operating Expenses	2,485	3,426	178,394	205,000	201,500	(3,500)	-1.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 91,867</b>	<b>\$ 19,426</b>	<b>\$ 223,642</b>	<b>\$ 363,165</b>	<b>\$ 404,416</b>	<b>\$ 41,251</b>	<b>11.4%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 404,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404,416

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 142,916	\$ -	\$ 142,916
Other Personal Services	-	-	-
Contracted Services	-	60,000	60,000
Operating Expenses	201,500	-	201,500
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 344,416</b>	<b>\$ 60,000</b>	<b>\$ 404,416</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 ninth year of the Blue School Grant Program where funds will support area middle and high school students and teachers to gain hands-on experience learning about natural resources. In an effort to be more transparent, the District continues to focus on educating members of area civic organizations through in-person and virtual presentations, providing more organizational information throughout the community.

The fluctuations in Salaries and Benefits in expenditures during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, reflect the fact that the staff administering this activity were sometimes directed to assist with other activities within Program 5.0.

Operating Expenses had a considerable increase of 7,078.8 percent, or \$175,909, during the three-year comparison period due to an increase in Educational Supplies (\$175,438) primarily due to an educational campaign supporting the District's focus on water conservation.

When comparing actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Amended Budget were \$98,165 compared to the actual audited expenditures in FY 2022–23 of \$25,040 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services had an increase of 196.9 percent, or \$39,792, due to an increase for the Blue School Grant Program. Operating Expenses increased by 14.9 percent, or \$26,606, due to an increase in Promotional Activities (\$37,779), which was offset by a decrease in Educational Supplies (\$11,173).

### Budget Variances

The activity budget for Water Resource Education in the FY 2024–25 Tentative Budget has an 11.4 percent, or \$41,251, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 0.8 FTEs. With these adjustments, Salaries and Benefits will increase by 45.6 percent, or \$44,751.
- Operating Expenses will decrease by 1.7 percent, or \$3,500, due to a projected decrease in Promotional Activities (\$38,500), which is offset by an increase in Educational Supplies (\$35,000).

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

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

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

- Salaries and Benefits (\$142,916)
- Contracted Services
  - Blue School Grant Program (\$60,000)
- Operating Expenses
  - Educational Supplies (\$201,500)

**IV. Program and Activity Allocations**

**5.2 Public Information** — All public notices regarding water management district decision making and Governing Board, basin board and advisory committee meetings, public workshops, public hearings, and other district meetings; and factual information provided to the public and others by a water management district regarding District structure, functions, programs, budget, and other operational aspects of the District.

**District Description**

This districtwide activity is responsible for informing the public about water resource issues, programs, and projects as they relate to the District’s core missions. This activity provides accurate and timely information through traditional media, such as newspapers, television, and radio; social media, such as Facebook, Twitter, Instagram, LinkedIn, and YouTube; an electronic newsletter; and a comprehensive and dynamic website. One-on-one communication is a critical component, with an emphasis on presentations to organizations, homeowner associations and special interests, and other stakeholder groups. Participating in community events and directly assisting members of the public are all components of the activity. In addition, this activity accounts for all indirect expenses from subactivities 6.1.2, 6.1.4, 6.1.7, and 6.1.8 for general counsel, insurance and bonds, human resources, and telecommunications-related expenses cross-charged to all activities under Program 5.0.

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
**5.2 Public Information**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 775,348	\$ 936,058	\$ 957,540	\$ 1,024,300	\$ 1,082,664	\$ 58,364	5.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,761	3,957	1,075	2,434	1,791	(643)	-26.4%
Operating Expenses	47,845	57,835	70,192	78,829	113,700	34,871	44.2%
Operating Capital Outlay	209	4	2,363	8,030	5,439	(2,591)	-32.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 826,163</b>	<b>\$ 997,854</b>	<b>\$ 1,031,170</b>	<b>\$ 1,113,593</b>	<b>\$ 1,203,594</b>	<b>\$ 90,001</b>	<b>8.1%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,203,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,203,594

**IV. Program and Activity Allocations**

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,082,664	\$ -	\$ 1,082,664
Other Personal Services	-	-	-
Contracted Services	1,791	-	1,791
Operating Expenses	113,700	-	113,700
Operating Capital Outlay	5,439	-	5,439
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,203,594</b>	<b>\$ -</b>	<b>\$ 1,203,594</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 12.8 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The reduction of 61.1 percent under Contracted Services during the three-year comparison period of actual audited expenditures, from FY 2020–21 to FY 2022–23, was primarily due to no further cross-charges from subactivity 6.1.2 in FY 2022–23 for Legal Settlement expenses for the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549. The increase of 1030.6 percent in Operating Capital Outlay during the same three-year period is due to cross-charges from subactivity 6.1.8 for Computer Hardware Over \$5,000 (\$2,154).

Salaries and Benefits in the FY 2023–24 Amended Budget were \$1,024,300 compared to the actual audited expenditures in FY 2022–23 of \$957,540 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services had a 126.4 percent, or \$1,359, increase when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget primarily due to an increase in Consultant Services (\$674). Operating Expenses showed a 12.3 percent, or \$8,637, increase mainly due to increases in In-State Training and Related Travel (\$1,039), Training — No Travel (\$1,508), Memberships, Professional Certifications, and Licenses (\$1,725), and Printing and Reproduction Services (\$3,745).

## IV. Program and Activity Allocations

### Budget Variances

The activity budget for Public Information in the FY 2024–25 Tentative Budget has an 8.1 percent, or \$90,001, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 5.7 percent, or \$58,364.
- Contracted Services will decrease by 26.4 percent, or \$643, due to projected decreases in Consultant Services (\$411), Legal Services / Attorney's Fees (\$151), and Court Reporter and Transcription Services (\$86), which are offset by an increase in Computer Technology Services (\$5).
- Operating Expenses will increase by 44.2 percent, or \$34,871, due to projected increases in Repair and Maintenance of Equipment (\$104), Cellular Telephones and Accessories (\$231), Telephone and Communications (\$332), Office Support Supplies (\$496), Educational Reimbursements (\$507), Travel — District Business (\$686), Insurance and Bonds (\$4,025), Office Furniture / Equipment Under \$5,000 (\$9,997), and Promotional Activities (\$20,000), which are offset by decreases in Computer Hardware Under \$5,000 (\$529), Rewards, Recognition, Prizes, and Awards (\$500), Meeting Resources (\$202), Recording and Court Costs (\$155), Books and Technical Materials (\$44), In-State Training and Related Travel (\$28), Advertising (\$21), Memberships, Professional Certifications, and Licenses (\$17), Training — No Travel (\$8), Printing and Reproduction Services (\$2), and Subscriptions (\$1).
- Operating Capital Outlay will decrease by 32.3 percent, or \$2,591, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$4,905), which is offset by an increase in Computer Hardware Over \$5,000 (\$2,314).

### Major Budget Items

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

- Salaries and Benefits (\$1,082,664)
- Contracted Services
  - Consultant Services (\$1,140)
  - Legal Services / Attorney's Fees (\$367)
  - Court Reporter and Transcription Services (\$208)
  - Computer Technology Services (\$76)
- Operating Expenses
  - Promotional Activities (\$56,000)
  - Office Furniture / Equipment Under \$5,000 (\$11,006)
  - Insurance and Bonds (\$10,454)
  - Printing and Reproduction Services (\$9,015)
  - Telephone and Communications (\$6,082)
  - Subscriptions (\$4,700)
  - Cellular Telephones and Accessories (\$4,220)



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

- Travel — District Business (\$2,233)
- Memberships, Professional Certifications, and Licenses (\$2,209)
- Training — No Travel (\$2,167)
- In-State Training and Related Travel (\$1,604)
- Office Support Supplies (\$1,312)
- Repair and Maintenance of Equipment (\$882)
- Educational Reimbursements (\$662)
- Uniforms (\$550)
- Recording and Court Costs (\$233)
- Computer Hardware Under \$5,000 (\$189)
- Books and Technical Materials (\$127)
- Advertising (\$50)
- Meeting Resources (\$5)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$2,734)
  - Computer Hardware Over \$5,000 (\$2,705)

**IV. Program and Activity Allocations**

**5.3 Public Relations** — Water management district activities, advertising, and publications with the purpose of educating the public about the District or a water management issue, countering criticisms of the District, or engendering positive feelings toward the District.

**District Description**

The District does not currently allocate funds to this activity.

**Expenditures and Budget**

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

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

**5.3 Public Relations**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**5.4 Lobbying / Legislative Affairs / Cabinet Affairs**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 19,973	\$ 23,522	\$ 39,139	\$ 78,582	\$ 80,080	\$ 1,498	1.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	-
Operating Expenses	12,238	16,983	19,159	27,745	27,745	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 32,211</b>	<b>\$ 40,505</b>	<b>\$ 58,298</b>	<b>\$ 124,327</b>	<b>\$ 125,825</b>	<b>\$ 1,498</b>	<b>1.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 125,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,825

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 80,080	\$ -	\$ 80,080
Other Personal Services	-	-	-
Contracted Services	18,000	-	18,000
Operating Expenses	27,745	-	27,745
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 125,825</b>	<b>\$ -</b>	<b>\$ 125,825</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 increase in expenditures under Salaries and Benefits during the three-year comparison period of actual audited expenditures, between FY 2020–21 and FY 2022–23, was primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. Operating Expenses had an increase of 56.6 percent, or \$6,921, mainly due to increases in Travel — District Business (\$2,487) and In-State Training and Related Travel (\$2,888).

Salaries and Benefits in the FY 2023–24 Amended Budget were \$78,582 compared to the actual audited expenditures in FY 2022–23 of \$39,139 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance.

Contracted Services had a 100 percent increase when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget due to an increase in Legislative Services (\$18,000) for a shared position in Washington D.C. funded by Florida's five water management districts and the FWC. Operating Expenses showed a 44.8 percent, or \$8,586, increase mainly due to an increase in In-State Training and Related Travel (\$8,594), which was partially offset by a decrease in Travel — District Business (\$730).

#### **Budget Variances**

The activity budget for Lobbying/Legislative Affairs/Cabinet Affairs in the FY 2024–25 Tentative Budget has a 1.2 percent, or \$1,498, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 1.9 percent, or \$1,498.

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

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

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

- Salaries and Benefits (\$80,080)
- Contracted Services
  - Legislative Services (\$18,000)
- Operating Expenses
  - In-State Training and Related Travel (\$11,620)
  - Travel — District Business (\$8,500)
  - Subscriptions (\$7,000)
  - Uniforms (\$350)
  - Office Support Supplies (\$200)
  - Memberships, Professional Certifications, and Licenses (\$75)

**IV. Program and Activity Allocations**

**5.5 Other Outreach Activities — Outreach activities not otherwise categorized above.**

**District Description**

The District does not currently allocate funds to this activity.

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
**5.5 Other Outreach Activities**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

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

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

**Trends and Changes**

No funding has been budgeted for this activity for Other Outreach Activities for the last five years.

**IV. Program and Activity Allocations**

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

**District Description**

This activity includes all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities under Program 5.0.

**Expenditures and Budget**

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

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

**5.6 Technology and Information Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 54,914	\$ 52,808	\$ 60,399	\$ 69,548	\$ 74,318	\$ 4,770	6.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	23,485	23,065	21,453	34,865	38,521	3,656	10.5%
Operating Expenses	16,177	8,073	9,137	8,937	9,709	772	8.6%
Operating Capital Outlay	3,199	962	18,211	4,096	3,255	(841)	-20.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	4,850	-	2,038	2,038	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 97,775</b>	<b>\$ 84,908</b>	<b>\$ 114,050</b>	<b>\$ 117,446</b>	<b>\$ 127,841</b>	<b>\$ 10,395</b>	<b>8.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 126,868	\$ -	\$ -	\$ 910	\$ -	\$ 63	\$ 127,841

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 74,318	\$ -	\$ 74,318
Other Personal Services	-	-	-
Contracted Services	37,763	758	38,521
Operating Expenses	9,709	-	9,709
Operating Capital Outlay	3,255	-	3,255
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	2,038	2,038
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 125,045</b>	<b>2,796</b>	<b>\$ 127,841</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 2024–25 Tentative Budget has an 8.9 percent, or \$10,395, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 6.9 percent, or \$4,770.
- Contracted Services will increase by 10.5 percent, or \$3,656, due to projected increases in Consultant Services (\$155), Software Maintenance Services (\$1,325), and Computer Technology Services (\$6,647), which are offset by a decrease in Oracle Enterprise Content Management System Developer Upgrade (\$4,471).
- Operating Expenses will increase by 8.6 percent, or \$772, due to projected increases in Uniforms (\$1), Office Furniture / Equipment Under \$5,000 (\$1), Office Support Supplies (\$4), Rewards, Recognition, Prizes, and Awards (\$4), In-State Training and Related Travel (\$8), Out of State Travel / Training (\$9), Travel — District Business (\$10), Computer Software (\$16), Training — No Travel (\$29), Computer Hardware Under \$5,000 (\$113), and Repair and Maintenance of Equipment (\$577).
- Operating Capital Outlay will decrease by 20.5 percent, or \$841, due to a projected decrease in Computer Hardware Over \$5,000 (\$841).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

### Major Budget Items

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

- Salaries and Benefits (\$74,318)
- Contracted Services
  - Computer Technology Services (\$24,478)
  - Software Maintenance Services (\$11,205)
  - Consultant Services (\$2,838)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$5,670)
  - Repair and Maintenance of Equipment (\$2,632)
  - Training — No Travel (\$532)
  - Computer Software (\$284)
  - Travel — District Business (\$189)
  - Out of State Travel / Training (\$162)
  - In-State Training and Related Travel (\$149)
  - Office Support Supplies (\$58)
  - Rewards, Recognition, Prizes, and Awards (\$13)
  - Uniforms (\$10)



**IV. Program and Activity Allocations**

- Office Furniture / Equipment Under \$5,000 (\$10)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$3,255)
- Debt Services
  - Debt Service Principal — Software Subscription (\$1,770)
  - Debt Service Interest — Software Subscription (\$268)

**IV. Program and Activity Allocations**

**6.0 Management and Administration**

This program includes all Governing Board support; executive support; management information systems; unrestricted reserves; general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

**District Description**

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

**Expenditures and Budget**

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

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

**6.0 Management and Administration**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 5,729,679	\$ 5,496,258	\$ 6,019,602	\$ 7,227,669	\$ 7,616,001	\$ 388,332	5.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	588,496	702,320	570,587	770,556	797,624	27,068	3.5%
Operating Expenses	3,004,006	2,898,458	3,060,197	3,515,898	3,936,889	420,991	12.0%
Operating Capital Outlay	34,453	9,746	207,905	64,176	82,802	18,626	29.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	49,012	-	19,414	19,414	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,356,634</b>	<b>\$ 9,106,782</b>	<b>\$ 9,907,303</b>	<b>\$11,578,299</b>	<b>\$12,452,730</b>	<b>\$ 874,431</b>	<b>7.6%</b>

**SOURCE OF FUNDS**

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,616,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,616,001
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	790,410	-	-	6,746	-	468	797,624
Operating Expenses	3,936,889	-	-	-	-	-	3,936,889
Operating Capital Outlay	82,802	-	-	-	-	-	82,802
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	19,414	-	-	-	-	-	19,414
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,445,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,746</b>	<b>\$ -</b>	<b>\$ 468</b>	<b>\$12,452,730</b>

**IV. Program and Activity Allocations**

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	58.94	\$ 5,335,446	\$ 7,616,001	\$ -	\$ 7,616,001
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	790,411	7,213	797,624
Operating Expenses			3,936,889	-	3,936,889
Operating Capital Outlay			82,802	-	82,802
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	19,414	19,414
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 12,426,103</b>	<b>\$ 26,627</b>	<b>\$ 12,452,730</b>

**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	57.29	57.24	58.12	57.46	58.94	1.48	2.6%
Contingent Worker	-	-	1.64	0.87	0.48	(0.39)	-44.8%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.15	0.03	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>57.44</b>	<b>57.39</b>	<b>59.79</b>	<b>58.84</b>	<b>59.93</b>	<b>1.09</b>	<b>1.9%</b>

### IV. Program and Activity Allocations

**St. Johns River Water Management District  
REDUCTIONS — NEW ISSUES  
6.0 Management and Administration  
Fiscal Year 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25**

FY 2023–24 Amended Budget		58.84		\$11,578,299	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Salaries and Benefits		-	-	
	Other Personal Services			-	
	Contracted Services		0.39	100,062	
1	Oracle Enterprise Content Management System Developer Upgrade	45,740			Non-recurring upgrade to internal invoice routing system anticipated completion in FY 2023–24
2	Consultant Services	28,403			Allocated across programs based on need; overall budget increased by \$216,900
3	Temporary (Contingent) Labor Services	22,988	0.39		Adjustment made based on projected needs
4	Legal Services / Attorney's Fees	1,869			Allocated across programs based upon need; total budget remains the same
5	Court Reporter and Transcription Services	1,062			Allocated across programs based upon need; total budget remains the same
	Operating Expenses			15,757	
1	Computer Hardware Under \$5,000	8,408			Allocated across programs; overall budget decreased by \$41,248
2	Recording and Court Costs	2,513			Allocated across program based upon need; overall budget decreased by \$4,899
3	Educational Reimbursements	2,199			Allocated across programs based upon need; total budget remains the same
4	Telephone and Communications	894			Allocated across programs based upon need; total budget remains the same
5	Cellular Telephones and Accessories	621			Allocated across programs based upon need; total budget remains the same
6	Books and Technical Materials	449			Allocated across programs based upon need; overall budget increased by \$1,450
7	Advertising	255			Allocated across programs based on need; overall budget decreased by \$47
8	Memberships, Professional Certifications, and Licenses	208			Learning and Development Plan updated annually for anticipated fiscal year needs
9	Office Support Supplies	68			Adjustment made based on historical spend and projected needs
10	Computer Software	41			Allocated across programs based upon need; overall budget decreased by \$790
11	Office Furniture / Equipment Under \$5,000	33			Allocated across programs based upon need; overall budget increased by \$7,090
12	Meeting Resources	26			Cross-charging variance. Overall budget decreased by \$600
13	Out of State Travel / Training	23			Learning and Development Plan updated annually for anticipated fiscal year needs
14	Printing and Reproduction Services	17			Allocated across programs based upon need; overall budget decreased by \$1,581
15	Subscriptions	1			Cross-charging variance
16	Uniforms	1			Cross-charging variance
	Operating Capital Outlay			-	
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			-	
	Debt Services			-	
	Reserves			-	
<b>TOTAL REDUCTIONS</b>		<b>0.39</b>		<b>115,819</b>	

**IV. Program and Activity Allocations**

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
<b>Salaries and Benefits</b>					
1	Group Insurance	76,848	1.48	388,332	Anticipated rate increase in group insurance
2	Program 6.0 Adjustments	123,426	1.48		Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
3	Salaries and Benefits Potential Merit	188,058			Governor's Focus on Florida's Future Budget potential merit pay adjustment based on documented performance
<b>Other Personal Services</b>					
<b>Contracted Services</b>					127,130
1	Software Maintenance Services	5,620			Allocated across programs based upon need; overall budget increased by \$59,074
2	Computer Technology Services	50,710			Allocated across programs based upon need; overall budget increased by \$305,046
3	Training Services	70,800			Learning and Development Plan updated annually for anticipated fiscal year needs
<b>Operating Expenses</b>					436,748
1	Rewards, Recognition, Prizes, and Awards	609			Adjustment made based on historical spend and projected needs
2	Training — No Travel	634			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Travel — District Business	3,322			Allocated across programs based upon need; overall budget increased by \$20,231
4	Repair and Maintenance of Equipment	4,478			Allocated across programs based upon need; overall budget increased by \$210,314
5	Moving Expenses	5,228			Allocated across programs based upon need; total budget remains the same
6	In-State Training and Related Travel	11,849			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Insurance and Bonds	29,858			Allocated across programs based upon current FY projections; overall budget increased by \$665,230
8	Property Appraiser / Tax Collector Commissions	380,770			Adjustment made based on projected needs
<b>Operating Capital Outlay</b>					18,626
1	Office Furniture / Equipment Over \$5,000	7,740			Allocated across programs; overall budget increased by \$9,752
2	Computer Hardware Over \$5,000	10,886			Allocated across programs; overall budget increased by \$64,286
<b>Fixed Capital Outlay</b>					-
<b>Interagency Expenditures (Cooperative Funding)</b>					-
<b>Debt</b>					19,414
1	Debt Service Interest — Software Subscription	2,561			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	16,853			Allocated across programs based on GASB 96 annual estimate for SBITAs
<b>Reserves</b>					-
<b>TOTAL NEW ISSUES</b>			<b>1.48</b>	<b>990,250</b>	
<b>6.0 Management and Administration</b>					
<b>Total Workforce and Tentative Budget for FY 2024–25</b>			<b>59.93</b>	<b>\$ 12,452,730</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 of actual audited expenditures, from FY 2020–21 through FY 2022–23, there were noticeable increases in expenditures under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 2.9 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. Operating Capital Outlay experienced a 503.4 percent increase primarily due to an increase in Software Subscription Right of Use (\$144,276) to comply with GASB 96 requirements for SBITAs. The District’s Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB. This

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

explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$7,227,669 compared to the actual audited expenditures in FY 2022–23 of \$6,019,602 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services indicated an increase of 35 percent, or \$199,969, primarily due to increases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$60,681) and Computer Technology Services (\$64,584). Operating Expenses increased by \$455,701 mainly due to an increase in Property Appraiser / Tax Collector Commissions (\$360,433).

#### **Budget Variances**

The program budget for Management and Administration in the FY 2024–25 Tentative Budget has a 7.6 percent, or \$874,431, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE and a reallocation of 0.48 FTEs from program 1. With these adjustments, Salaries and Benefits will increase by 5.4 percent, or \$388,332.
- Contracted Services will increase by 3.5 percent, or \$27,068, due to projected increases in Software Maintenance Services (\$5,620), Computer Technology Services (\$50,710), and Training Services (\$70,800), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$28,403), Temporary (Contingent) Labor Services (\$22,988), Legal Services / Attorney’s Fees (\$1,869), and Court Reporter and Transcription Services (\$1,062).
- Operating Expenses will increase by 12 percent, or \$420,991, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$609), Training — No Travel (\$634), Travel — District Business (\$3,322), Repair and Maintenance of Equipment (\$4,478), Moving Expenses (\$5,228), In-State Training and Related Travel (\$11,849), Insurance and Bonds (\$29,858), and Property Appraiser / Tax Collector Commissions (\$380,770), which are offset by decreases in Computer Hardware Under \$5,000 (\$8,408), Recording and Court Costs (\$2,513), Educational Reimbursements (\$2,199), Telephone and Communications (\$894), Cellular Telephones and Accessories (\$621), Books and Technical Materials (\$449), Advertising (\$255), Memberships, Professional Certifications, and

#### IV. Program and Activity Allocations

Licenses (\$208), Office Support Supplies (\$68), Computer Software (\$41), Office Furniture / Equipment Under \$5,000 (\$33), Meeting Resources (\$26), Out of State Travel / Training (\$23), Printing and Reproduction Services (\$17), Subscriptions (\$1), and Uniforms (\$1).

- Operating Capital Outlay will increase by 29 percent, or \$18,626, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,740) and Computer Hardware Over \$5,000 (\$10,886).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

#### Major Budget Items

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

- Salaries and Benefits – \$7,616,001 for 58.94 FTEs
  - 6.1.1 Executive Direction (8.5 FTEs)
  - 6.1.2 General Counsel (4 FTEs)
  - 6.1.3 Inspector General (1 FTE)
  - 6.1.4 Administrative Support (24.5 FTEs)
  - 6.1.6 Procurement/Contract Administration (8 FTEs)
  - 6.1.7 Human Resources (7 FTEs)
  - 6.1.8 Communications (Telecommunications) (0.53 FTEs)
  - 6.1.9 Technology and Information Services (5.41 FTEs)
- Contracted Services
  - Computer Technology Services (\$233,864)
  - Training Services (\$157,000)
  - Consultant Services (\$127,916)
  - Software Maintenance Services (\$106,710)
  - Auditing and Accounting Services (\$95,000)
  - Safety Training (\$24,300)
  - Temporary (Contingent) Labor Services (\$20,000)
  - Health and Wellness (\$17,500)
  - Legal Services / Attorney's Fees (\$9,778)
  - Court Reporter and Transcription Services (\$5,556)
- Operating Expenses
  - Property Appraiser / Tax Collector Commissions (\$3,326,270)
  - Insurance and Bonds (\$99,564)
  - Telephone and Communications (\$57,928)
  - Rewards, Recognition, Prizes, and Awards (\$56,850)
  - Computer Hardware Under \$5,000 (\$55,802)
  - Advertising (\$50,987)
  - Memberships, Professional Certifications, and Licenses (\$42,584)
  - Cellular Telephones and Accessories (\$40,189)
  - Repair and Maintenance of Equipment (\$33,459)
  - Travel — District Business (\$33,211)
  - In-State Training and Related Travel (\$30,694)
  - Travel — Board and Authorized Persons (\$18,000)

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

- Office Support Supplies (\$17,102)
- Training — No Travel (\$11,764)
- Safety Supplies (\$9,700)
- Other Utilities (\$8,000)
- Educational Reimbursements (\$6,306)
- Recording and Court Costs (\$6,222)
- Moving Expenses (\$6,000)
- Meeting Resources (\$5,933)
- Promotional Activities (\$4,100)
- Office Furniture / Equipment Under \$5,000 (\$4,007)
- Books and Technical Materials (\$3,389)
- Uniforms (\$3,040)
- Computer Software (\$2,703)
- Out of State Travel / Training (\$1,539)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
- Subscriptions (\$507)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$89)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$56,766)
  - Office Furniture / Equipment Over \$5,000 (\$26,036)
- Debt Services
  - Debt Service Principal — Software Subscription (\$16,853)
  - Debt Service Interest — Software Subscription (\$2,561)



**IV. Program and Activity Allocations**

**6.1 Administrative and Operations Support** — Includes executive management, executive support, Governing Board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, and vehicle pool.

**District Description**

This activity’s primary functions include executive management, executive support, Governing Board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, telecommunication and technology, and information services. This activity includes eight subactivities that are described below.

**Expenditures and Budget**

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

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

**6.1 Administrative and Operations Support**

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
Salaries and Benefits	\$ 5,729,679	\$ 5,496,258	\$ 6,019,602	\$ 7,227,669	\$ 7,616,001	\$ 388,332	5.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	588,496	702,320	570,587	770,556	797,624	27,068	3.5%
Operating Expenses	483,443	417,793	475,130	570,398	610,619	40,221	7.1%
Operating Capital Outlay	34,453	9,746	207,905	64,176	82,802	18,626	29.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	49,012	-	19,414	19,414	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,836,071</b>	<b>\$ 6,626,117</b>	<b>\$ 7,322,236</b>	<b>\$ 8,632,799</b>	<b>\$ 9,126,460</b>	<b>\$ 493,661</b>	<b>5.7%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,119,246	\$ -	\$ -	\$ 6,746	\$ -	\$ 468	\$ 9,126,460

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,616,001	\$ -	\$ 7,616,001
Other Personal Services	-	-	-
Contracted Services	790,411	7,213	797,624
Operating Expenses	610,619	-	610,619
Operating Capital Outlay	82,802	-	82,802
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	19,414	19,414
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 9,099,833</b>	<b>\$ 26,627</b>	<b>\$ 9,126,460</b>

**Trends and Changes**

There are nine subactivities, eight of which are currently utilized, under 6.1 Administrative and Operations Support. See individual subactivities below for the descriptions, trends and changes, budget variances, and major budget items.

**IV. Program and Activity Allocations**

**6.1.1 Executive Direction** — This subactivity includes the Executive Office, including the Governing Board and executive services support. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, DEP, the Florida Legislature, and the EOG.

**District Description**

This subactivity supports the overall management of the District and implementation of District policies, rules, plans, studies, and programs, and provides support to the Governing Board.

**Expenditures and Budget**

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

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

**6.1.1 Executive Direction**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 907,197	\$ 1,198,636	\$ 1,479,676	\$ 1,612,049	\$ 1,657,074	\$ 45,025	2.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	27,507	22,717	25,521	53,467	52,284	(1,183)	-2.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 934,704</b>	<b>\$ 1,221,353</b>	<b>\$ 1,505,197</b>	<b>\$ 1,665,516</b>	<b>\$ 1,709,358</b>	<b>\$ 43,842</b>	<b>2.6%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,709,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,657,074	\$ -	\$ 1,657,074
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>\$ 1,709,358</b>	<b>\$ -</b>	<b>\$ 1,709,358</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 of actual audited expenditures, from FY 2020–21 to FY 2022–23, under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation

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

adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of 109.5 percent, or \$27,946, when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget under Operating Expenses is mainly due to increases in travel related to District business and Governing Board priorities.

#### **Budget Variances**

The subactivity budget for Executive Direction in the FY 2024–25 Tentative Budget has a 2.6 percent, or \$43,842, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as a reallocation of 0.5 FTEs to the subactivity. With these adjustments, Salaries and Benefits will increase by 2.8 percent, or \$45,025.
- Operating Expenses will decrease by 2.2 percent, or \$1,183, due to projected decreases in In-State Training and Related Travel (\$1,570) and Educational Reimbursements (\$1,183), which are offset by an increase in Travel — District Business (\$1,570).

#### **Major Budget Items**

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

- Salaries and Benefits (\$1,657,074)
- Operating Expenses
  - Travel — District Business (\$19,570)
  - Travel — Board and Authorized Persons (\$18,000)
  - Advertising (\$6,000)
  - Meeting Resources (\$5,000)
  - Uniforms (\$1,000)
  - Office Support Supplies (\$1,000)
  - Memberships, Professional Certifications, and Licenses (\$964)
  - 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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**6.1.2 General Counsel / Legal**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 403,149	\$ 362,562	\$ 426,982	\$ 610,618	\$ 574,953	\$ (35,665)	-5.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	102,853	148,344	26,260	53,140	45,723	(7,417)	-14.0%
Operating Expenses	12,379	12,765	17,694	25,437	15,932	(9,505)	-37.4%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 518,381</b>	<b>\$ 523,671</b>	<b>\$ 470,936</b>	<b>\$ 689,195</b>	<b>\$ 636,608</b>	<b>\$ (52,587)</b>	<b>-7.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 636,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636,608

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 574,953	\$ -	\$ 574,953
Other Personal Services	-	-	-
Contracted Services	45,723	-	45,723
Operating Expenses	15,932	-	15,932
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 636,608</b>	<b>\$ -</b>	<b>\$ 636,608</b>

**Trends and Changes**

Budget and actual expenditures in previous fiscal years have fluctuated due to varying levels of litigation and litigation outcomes. Budgets for legal services are anticipated to remain stable in the future while identifying and implementing cost efficiencies within the subactivity.

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

Contracted Services had a noticeable decrease during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23 primarily due to no further Legal Settlement expenses in FY 2022–23 for the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-00549.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, significant variations are indicated for Salaries and Benefits as well as Contracted Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$610,618 compared to the actual audited expenditures in FY 2022–23 of \$426,982 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services shows an increase of 102.4 percent, or \$26,880, due mainly to increases in professional outside legal advice and other services related to legal matters.

#### **Budget Variances**

The subactivity budget for General Counsel in the FY 2024–25 Tentative Budget has a 7.6 percent, or \$52,587, decrease compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as a reallocation of 0.5 FTEs to the subactivity. With these adjustments, Salaries and Benefits will increase overall. However, there is a 5.8 percent, or \$35,665, decrease in this subactivity.
- Contracted Services will decrease by 14 percent, or \$7,417, due to projected decreases in Consultant Services (\$4,486), Legal Services / Attorney's Fees (\$1,869), and Court Reporter and Transcription Services (\$1,062).
- Operating Expenses will decrease by 37.4 percent, or \$9,505, due to projected decreases in Educational Reimbursements (\$4,930), Recording and Court Costs (\$2,513), Books and Technical Materials (\$449), Moving Expenses (\$404), In-State Training and Related Travel (\$352), Advertising (\$255), Memberships, Professional Certifications, and Licenses (\$208), Travel — District Business (\$170), Training — No Travel (\$88), Office Support Supplies (\$60), Office Furniture / Equipment Under \$5,000 (\$32), Meeting Resources (\$26), Printing and Reproduction Services (\$17), and Subscriptions (\$1).

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

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

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

- Salaries and Benefits (\$574,953)
- Contracted Services
  - Consultant Services (\$30,389)
  - Legal Services / Attorney's Fees (\$9,778)
  - Court Reporter and Transcription Services (\$5,556)
- Operating Expenses
  - Recording and Court Costs (\$6,222)
  - Books and Technical Materials (\$3,389)
  - In-State Training and Related Travel (\$1,840)
  - Advertising (\$1,333)
  - Memberships, Professional Certifications, and Licenses (\$1,090)
  - Travel — District Business (\$889)
  - Training — No Travel (\$461)
  - Office Support Supplies (\$311)
  - Office Furniture / Equipment Under \$5,000 (\$167)
  - Meeting Resources (\$133)
  - Printing and Reproduction Services (\$89)
  - 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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**6.1.3 Inspector General**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 129,852	\$ 168,880	\$ 181,545	\$ 208,644	\$ 212,242	\$ 3,598	1.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	1,000	2,500	-	(2,500)	-100.0%
Operating Expenses	2,778	1,265	876	1,895	1,895	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 132,630</b>	<b>\$ 170,145</b>	<b>\$ 183,421</b>	<b>\$ 213,039</b>	<b>\$ 214,137</b>	<b>\$ 1,098</b>	<b>0.5%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 214,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,137

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 212,242	\$ -	\$ 212,242
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>\$ 214,137</b>	<b>\$ -</b>	<b>\$ 214,137</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 of actual audited expenditures, from FY 2020–21 through FY 2022–23, there were noticeable changes in expenditures under Salaries

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

and Benefits as well as Operating Expenses. Salaries and Benefits show an increase of 39.8 percent due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. Operating Expenses show a reduction of 68.5 percent mainly due to a decrease in In-State Training and Related Travel (\$2,166), which is offset by increases in Memberships, Professional Certifications, and Licenses (\$235) and Books and Technical Materials (\$261).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Amended Budget were \$208,644 compared to the actual audited expenditures in FY 2022–23 of \$181,545 primarily to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased 150 percent due to an increase in Consultant Services (\$1,500). Operating Expenses increased 116.3 percent, or \$1,019, mainly due to an increase in Training — No Travel (\$1,100), which was partially offset by a decrease in Books and Technical Materials (\$261).

#### **Budget Variances**

The subactivity budget for Inspector General in the FY 2024–25 Tentative Budget has a 0.5 percent, or \$1,098, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 1.7 percent, or \$3,598.
- Contracted Services will decrease by 100 percent, or \$2,500, due to no projected need in Consultant Services (\$2,500).

#### **Major Budget Items**

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

- Salaries and Benefits (\$212,242)
- Operating Expenses
  - Training — No Travel (\$1,100)
  - Travel — District Business (\$400)
  - Memberships, Professional Certifications, and Licenses (\$395)



**IV. Program and Activity Allocations**

**6.1.4 Administrative Support** — This subactivity includes finance, budget, accounting, risk management, and document services, which provides districtwide print and mail services, all aspects of records management, and imaging services.

**District Description**

This subactivity’s responsibilities include processing payroll and vendor payments; maintaining the District’s investment program and banking relationships; federal, state, and local grants compliance; monitoring and billing; preparing financial statements; conducting districtwide budgeting and financial planning activities; and providing financial reports and fiscal assistance to staff, the Governing Board, and various state and federal agencies. It also supports the Stores and Capital Assets areas. The Stores area is responsible for requisitioning, receiving, stocking, and issuing/distributing inventory and non-inventory goods. The Capital Assets area includes the reporting, accountability, control, supervision, transfer, and disposal of District capital assets. Districtwide print and mail services, records management, and imaging services are budgeted under activity 4.4.

**Expenditures and Budget**

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

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

**6.1.4 Administrative Support**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 2,246,019	\$ 1,884,094	\$ 1,909,185	\$ 2,468,649	\$ 2,679,396	\$ 210,747	8.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	121,706	133,101	177,488	172,288	147,300	(24,988)	-14.5%
Operating Expenses	104,195	103,859	115,415	151,609	193,534	41,925	27.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,471,920</b>	<b>\$ 2,121,054</b>	<b>\$ 2,202,088</b>	<b>\$ 2,792,546</b>	<b>\$ 3,020,230</b>	<b>\$ 227,684</b>	<b>8.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,020,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,020,230

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,679,396	\$ -	\$ 2,679,396
Other Personal Services	-	-	-
Contracted Services	147,300	-	147,300
Operating Expenses	193,534	-	193,534
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,020,230</b>	<b>\$ -</b>	<b>\$ 3,020,230</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 of actual audited expenditures, from FY 2020–21 through FY 2022–23, are only noticeable under Salaries and Benefits. Salaries and Benefits show a reduction of 3.4 percent compared to the total budget for FY 2023–24 primarily due to districtwide vacancies, combined with annual turnover.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2023–24 Amended Budget were \$2,468,649 compared to the actual audited expenditures in FY 2022–23 of \$1,909,185 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Operating Expenses has an increase of 31.4 percent mainly due to increases in Travel — District Business (\$2,869), Office Support Supplies (\$3,002), Office Furniture / Equipment Under \$5,000 (\$3,042), In-State Training and Related Travel (\$4,947), Safety Supplies (\$6,697), and Insurance and Bonds (\$9,343).

### Budget Variances

The subactivity budget for Administrative Support in the FY 2024–25 Tentative Budget has an 8.2 percent, or \$227,684, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 8.5 percent, or \$210,747.
- Contracted Services will decrease by 14.5 percent, or \$24,988, due to projected decreases in Consultant Services (\$18,000) and Temporary (Contingent) Labor Services (\$6,988).
- Operating Expenses will increase by 27.7 percent, or \$41,925, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$610), Training — No Travel (\$800), Travel — District Business (\$1,950), Educational Reimbursements (\$3,914), In-State Training and Related Travel (\$4,793), and Insurance and Bonds (\$29,858).

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

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

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

- Salaries and Benefits (\$2,679,396)
- Contracted Services
  - Auditing and Accounting Services (\$95,000)
  - Safety Training (\$24,300)
  - Temporary (Contingent) Labor Services (\$20,000)
  - Consultant Services (\$8,000)
- Operating Expenses
  - Insurance and Bonds (\$99,564)
  - In-State Training and Related Travel (\$17,315)
  - Office Support Supplies (\$14,500)
  - Travel — District Business (\$10,050)
  - Safety Supplies (\$9,700)
  - Advertising (\$8,300)
  - Other Utilities (\$8,000)
  - Educational Reimbursements (\$6,306)
  - Rewards, Recognition, Prizes, and Awards (\$4,660)
  - Memberships, Professional Certifications, and Licenses (\$4,505)
  - Training — No Travel (\$3,785)
  - Office Furniture / Equipment Under \$5,000 (\$3,500)
  - Uniforms (\$1,650)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
  - Meeting Resources (\$500)
  - Subscriptions (\$499)

**IV. Program and Activity Allocations**

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

**District Description**

The water management districts, DEP, and the EOG agreed that beginning in FY 2012–13, this subactivity would be moved to activity 3.6. Please see activity 3.6 Fleet Services.

**Expenditures and Budget**

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2043–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**6.1.5 Fleet Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**6.1.6 Procurement / Contract Administration**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 661,087	\$ 550,836	\$ 609,761	\$ 717,297	\$ 854,195	\$ 136,898	19.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	2,715	3,500	5,250	804	804	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 663,802</b>	<b>\$ 554,336</b>	<b>\$ 615,011</b>	<b>\$ 718,101</b>	<b>\$ 854,999</b>	<b>\$ 136,898</b>	<b>19.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 854,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 854,999

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 854,195	\$ -	\$ 854,195
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	804	-	804
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 854,999</b>	<b>\$ -</b>	<b>\$ 854,999</b>

**Trends and Changes**

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there was a noticeable increase of 93.4 percent in expenditures under Operating Expenses, due to an increase in Educational Reimbursements (\$2,535).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, a variation is indicated for Salaries and Benefits as well as Operating

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

Expenses. Salaries and Benefits in the FY 2023–24 Amended Budget were \$717,297 compared to the actual audited expenditures in FY 2022–23 of \$609,761 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Operating Expenses had a noticeable decrease of 84.7 percent due to a decrease in Educational Reimbursements (\$5,250), which was offset by increases in Advertising (\$354) and Promotional Activities (\$450).

#### **Budget Variances**

The subactivity budget for Procurement/Contract Administration in the FY 2024–25 Tentative Budget has a 19.1 percent, or \$136,898, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as an addition of 1 FTE. With these adjustments, Salaries and Benefits will increase by 19.1 percent, or \$136,898.

#### **Major Budget Items**

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

- Salaries and Benefits (\$854,195)
- Operating Expenses
  - Promotional Activities (\$450)
  - Advertising (\$354)

**IV. Program and Activity Allocations**

**6.1.7 Human Resources** — This subactivity provides human resources support for the District.

**District Description**

This subactivity’s primary function includes responsibility for recruitment and hiring, compensation and benefits, training and development, legal compliance, workforce planning, and employee relations. Human Resource practitioners develop programs and provide support and guidance to staff and management aligned with agency leadership.

**Expenditures and Budget**

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

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

**6.1.7 Human Resources**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 676,596	\$ 703,185	\$ 738,380	\$ 833,036	\$ 864,643	\$ 31,607	3.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	118,216	187,702	146,643	185,200	237,000	51,800	28.0%
Operating Expenses	53,709	88,287	97,039	130,823	145,455	14,632	11.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 848,521</b>	<b>\$ 979,174</b>	<b>\$ 982,062</b>	<b>\$ 1,149,059</b>	<b>\$ 1,247,098</b>	<b>\$ 98,039</b>	<b>8.5%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,247,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 864,643	\$ -	\$ 864,643
Other Personal Services	-	-	-
Contracted Services	237,000	-	237,000
Operating Expenses	145,455	-	145,455
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,247,098</b>	<b>\$ -</b>	<b>\$ 1,247,098</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. Over the past few years, a greater emphasis has been placed on recruiting and retaining District talent.

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, Operating Expenses had a noticeable increase of 80.7 percent primarily due to increases in Advertising (\$25,414) and Rewards, Recognition, Prizes,

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

and Awards (\$34,804), which were partially offset by decreases in Incentives, Awards, and Recognition (\$12,324) and Promotional Activities (\$6,673).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2023–24 Amended Budget were \$833,036 compared to the actual audited expenditures in FY 2022–23 of \$738,380 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services increased by 26.3 percent, or \$38,557, mainly due to increases in Temporary (Contingent) Labor Services (\$7,420) and Training Services (\$22,461). Operating Expenses show a substantial increase of 34.8 percent, or \$33,784, mainly due to increases in Rewards, Recognition, Prizes, and Awards (\$17,196) and Memberships, Professional Certifications, and Licenses (\$34,288), which are partially offset by a decrease in Advertising (\$13,721) and Moving Expenses (\$2,512).

#### **Budget Variances**

The subactivity budget for Human Resources in the FY 2024–25 Tentative Budget has an 8.5 percent, or \$98,039, increase compared to the FY 2023–24 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase by 3.8 percent, or \$31,607.
- Contracted Services will increase by 28 percent, or \$51,800, due to a projected increase in Training Services (\$70,800), which is offset by decreases in Temporary (Contingent) Labor Services (\$16,000) and Consultant Services (\$3,000).
- Operating Expenses will increase by 11.2 percent, or \$14,632, due to projected increases in Moving Expenses (\$5,632) and In-State Training and Related Travel (\$9,000).

#### **Major Budget Items**

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

- Salaries and Benefits (\$864,643)
- Contracted Services
  - Training Services (\$157,000)
  - Consultant Services (\$62,500)
  - Health and Wellness (\$17,500)



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

- Operating Expenses
  - Rewards, Recognition, Prizes, and Awards (\$52,000)
  - Memberships, Professional Certifications, and Licenses (\$35,630)
  - Advertising (\$35,000)
  - In-State Training and Related Travel (\$10,125)
  - Moving Expenses (\$6,000)
  - Promotional Activities (\$3,500)
  - Training — No Travel (\$1,350)
  - Office Support Supplies (\$750)
  - Travel — District Business (\$500)
  - Uniforms (\$300)
  - Meeting Resources (\$300)

**IV. Program and Activity Allocations**

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

**District Description**

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

**Expenditures and Budget**

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

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

**6.1.8 Communications**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended– Tentative)	Difference in % (Amended– Tentative)
Salaries and Benefits	\$ 59,146	\$ 54,094	\$ 56,929	\$ 65,898	\$ 65,714	\$ (184)	-0.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	732	735	1,770	732	721	(11)	-1.5%
Operating Expenses	115,431	103,368	115,107	114,953	108,315	(6,638)	-5.8%
Operating Capital Outlay	2,114	46	23,860	22,278	51,802	29,524	132.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 177,423</b>	<b>\$ 158,243</b>	<b>\$ 197,666</b>	<b>\$ 203,861</b>	<b>\$ 226,552</b>	<b>\$ 22,691</b>	<b>11.1%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 226,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 65,714	\$ -	\$ 65,714
Other Personal Services	-	-	-
Contracted Services	721	-	721
Operating Expenses	108,315	-	108,315
Operating Capital Outlay	51,802	-	51,802
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 226,552</b>	<b>\$ -</b>	<b>\$ 226,552</b>

**Trends and Changes**

A consistent level of telecommunications services will continue, including identifying and implementing cost efficiencies within the subactivity. This subactivity is cross-charged out to the following activities, 1.4 (Other Water Resource Planning and Monitoring Activities), 2.6 (Other Acquisition and Restoration Activities), 3.5 (Other Operation and Maintenance Activities), 4.4 (Other Regulatory and Enforcement Activities), and 5.2 (Public Information).

The District’s total expenditures on districtwide communications goods and services have increased in recent years, which reflects the overall economic shift. During the

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

three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there are noticeable variances under Contracted Services and Operating Capital Outlay. The increase of 141.8 percent, or \$1,038, under Contracted Services is due to an increase in Computer Technology Services (\$1,038). Operating Capital Outlay has a substantial increase of 1,028.7 percent due to an increase Computer Hardware Over \$5,000 (\$21,746).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, significant variations are indicated for Salaries and Benefits as well as Contracted Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$65,898 compared to the actual audited expenditures in FY 2022–23 of \$56,929 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services decreased by 58.6 percent due to a decrease in Computer Technology Services (\$1,038).

#### **Budget Variances**

The subactivity budget for Communications in the FY 2024–25 Tentative Budget has an 11.1 percent, or \$22,691, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.3 percent, or \$184, decrease in this subactivity.
- Contracted Services will decrease by 1.5 percent, or \$11, due to a projected decrease in Computer Technology Services (\$11).
- Operating Expenses will decrease by 5.8 percent, or \$6,638, due to projected decreases in Computer Hardware Under \$5,000 (\$5,560), Telephone and Communications (\$894), and Cellular Telephones and Accessories (\$621), which are offset by an increase in Repair and Maintenance of Equipment (\$437).
- Operating Capital Outlay will increase by 132.5 percent, or \$29,524, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,740) and Computer Hardware Over \$5,000 (\$21,784).

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

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

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

- Salaries and Benefits (\$65,714)
- Contracted Services
  - Computer Technology Services (\$721)
- Operating Expenses
  - Telephone and Communications (\$57,928)
  - Cellular Telephones and Accessories (\$40,189)
  - Repair and Maintenance of Equipment (\$8,396)
  - Computer Hardware Under \$5,000 (\$1,802)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$26,036)
  - Computer Hardware Over \$5,000 (\$25,766)

**IV. Program and Activity Allocations**

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

**District Description**

This subactivity includes all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities and subactivities under Program 6.0.

**Expenditures and Budget**

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

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

**6.1.9 Technology and Information Services**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ 646,633	\$ 573,971	\$ 617,144	\$ 711,478	\$ 707,784	\$ (3,694)	-0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	244,989	232,438	217,426	356,696	366,880	10,184	2.9%
Operating Expenses	164,729	82,032	98,228	91,410	92,400	990	1.1%
Operating Capital Outlay	32,339	9,700	184,045	41,898	31,000	(10,898)	-26.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	49,012	-	19,414	19,414	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,088,690</b>	<b>\$ 898,141</b>	<b>\$ 1,165,855</b>	<b>\$ 1,201,482</b>	<b>\$ 1,217,478</b>	<b>\$ 15,996</b>	<b>1.3%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,210,264	\$ -	\$ -	\$ 6,746	\$ -	\$ 468	\$ 1,217,478

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 707,784	\$ -	\$ 707,784
Other Personal Services	-	-	-
Contracted Services	359,667	7,213	366,880
Operating Expenses	92,400	-	92,400
Operating Capital Outlay	31,000	-	31,000
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	19,414	19,414
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,190,851</b>	<b>\$ 26,627</b>	<b>\$ 1,217,478</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 subactivity remained relatively stable during the three-year comparison period; however, there was a noticeable increase in Operating Capital Outlay due to GASB 96 requirements for SBITAs. The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

Since FY 2018–19 all information technology-related items, are indirectly charged to the Technology and Information Services activity of six programs based on the total FTEs in each program.

### Budget Variances

The subactivity budget for Technology and Information Services in the FY 2024–25 Tentative Budget has a 1.3 percent, or \$15,996, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.5 percent, or \$3,694, decrease in this subactivity.
- Contracted Services will increase by 2.9 percent, or \$10,184, due to projected increases in Software Maintenance Services (\$5,620) and Computer Technology Services (\$50,721), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740) and Consultant Services (\$417).
- Operating Expenses will increase by 1.1 percent, or \$990, due to a projected increase in Repair and Maintenance of Equipment (\$4,041), which is offset by decreases in Computer Hardware Under \$5,000 (\$2,848), Training — No Travel (\$78), Computer Software (\$41), Travel — District Business (\$28), Out of State Travel / Training (\$23), In-State Training and Related Travel (\$22), Office Support Supplies (\$8), Rewards, Recognition, Prizes, and Awards (\$1), Uniforms (\$1), and Office Furniture / Equipment Under \$5,000 (\$1).

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

- Operating Capital Outlay will decrease by 26 percent, or \$10,898, due to a projected decrease in Computer Hardware Over \$5,000 (\$10,898).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

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

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

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

- Salaries and Benefits (\$707,784)
- Contracted Services
  - Computer Technology Services (\$233,143)
  - Software Maintenance Services (\$106,710)
  - Consultant Services (\$27,027)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$54,000)
  - Repair and Maintenance of Equipment (\$25,063)
  - Training — No Travel (\$5,068)
  - Computer Software (\$2,703)
  - Travel — District Business (\$1,802)
  - Out of State Travel / Training (\$1,539)
  - In-State Training and Related Travel (\$1,414)
  - Office Support Supplies (\$541)
  - Office Furniture / Equipment Under \$5,000 (\$90)
  - Uniforms (\$90)
  - Rewards, Recognition, Prizes, and Awards (\$90)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$31,000)
- Debt Services
  - Debt Service Principal — Software Subscription (\$16,853)
  - Debt Service Interest — Software Subscription (\$2,561)



**IV. Program and Activity Allocations**

**6.2 Computer/Computer Support** — Computer hardware and software, computer support and maintenance, and computer reserves/sinking fund.

**District Description**

The water management districts, DEP, and the EOG agreed that beginning in FY 2012–13, this activity would be moved to subactivity 6.1.9.

**Expenditures and Budget**

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

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

TENTATIVE BUDGET — Fiscal Year 2024–25

**6.2 Computer / Computer Support**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

**OPERATING AND NON-OPERATING**

Fiscal Year 2024–25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<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 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25

**6.3 Reserves**

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended- Tentative)	Difference in % (Amended- Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<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 \$50,000,000 and 2 percent on the balance. Commissions are set by Florida Statute and are non-negotiable.

**Expenditures and Budget**

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

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

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

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Amended–Tentative)	Difference in % (Amended–Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	2,520,563	2,480,665	2,585,067	2,945,500	3,326,270	380,770	12.9%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 2,520,563</b>	<b>\$ 2,480,665</b>	<b>\$ 2,585,067</b>	<b>\$ 2,945,500</b>	<b>\$ 3,326,270</b>	<b>\$ 380,770</b>	<b>12.9%</b>

SOURCE OF FUNDS Fiscal Year 2024–25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,326,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	3,326,270	-	3,326,270
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,326,270</b>	<b>\$ -</b>	<b>\$ 3,326,270</b>

**Trends and Changes**

The budget and expenditures in this activity are based on the amount of ad valorem (property tax) collected. This activity had relatively stable actual expenditures in FY 2020–21 and FY 2021–22; however, the increase in expenditures in FY 2022–23 is due

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

to rising property tax values and new construction within District boundaries that will be adjusted for credits from tax collectors.

##### **Budget Variances**

The activity budget for Other (Tax Collector/Property Appraiser Fees) in the FY 2024–25 Tentative Budget has a 12.9 percent, or \$380,770, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- Operating Expenses will increase by 12.9 percent, or \$380,770, due to a projected increase in Property Appraiser / Tax Collector Commissions (\$380,770).

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

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

- Operating Expenses
  - Property Appraiser / Tax Collector Commissions (\$3,326,270)

### IV. Program and Activity Allocations

#### B. District Specific Programs

The FY 2024–25 Tentative Budget assumes \$3,500,000 for new state-funded springs programs and \$8,123,016 in prior year springs funding.

##### 1. District Springs Program

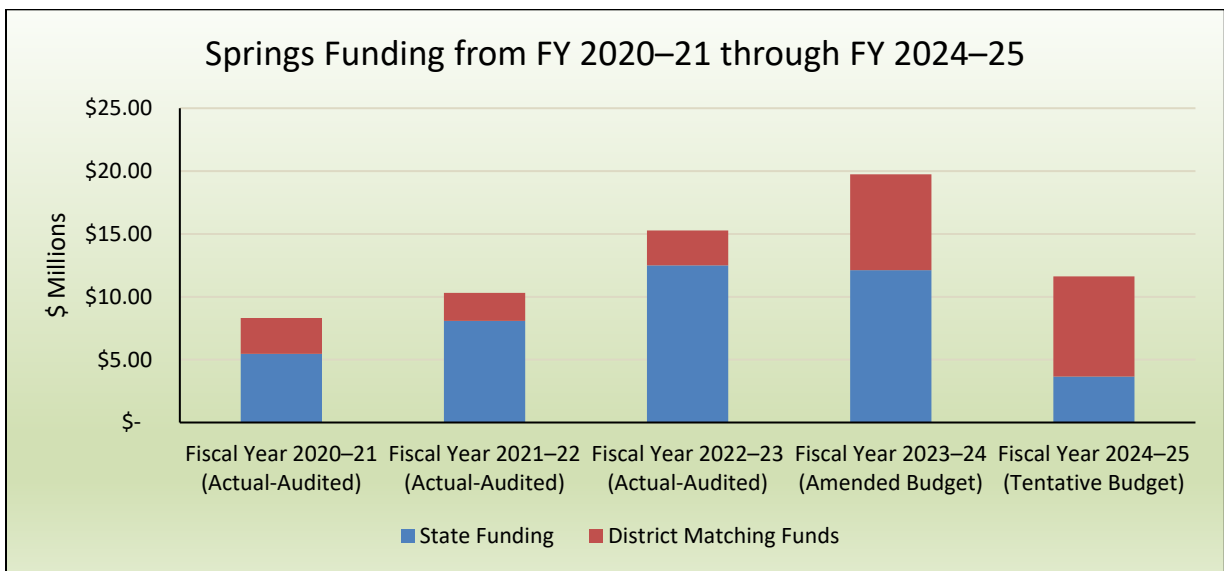
The District is home to eight Outstanding Florida Springs and numerous other Florida springs. Over the years, with funds from the Legislature and District matching funds, the District has shown a commitment to funding springs restoration projects.

Since 2014, the District has partnered with DEP, providing approximately \$132,000,000 in funding benefitting 169 springs projects. These projects have resulted in 55 mgd of alternative water made available, 4.8 mgd of water conserved, 18.8 million gallons (MG) in alternative water storage capacity created, and an annual reduction of 427,791 lbs. of total nitrogen (TN) and 151,112 lbs. of total phosphorus (TP). In addition to the DEP springs restoration funding, these numbers include other District cost-share programs that benefit the springs.

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

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
TENTATIVE BUDGET — Fiscal Year 2024–25  
District Springs Program

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Tentative Budget)
State Funding	\$ 5,461,258	\$ 8,091,385	\$ 12,495,688	\$ 12,116,272	\$ 3,652,902
District Matching Funds	2,846,091	2,220,379	2,783,469	7,632,379	7,970,114
<b>TOTAL</b>	<b>\$ 8,307,349</b>	<b>\$ 10,311,764</b>	<b>\$ 15,279,157</b>	<b>\$ 19,748,651</b>	<b>\$ 11,623,016</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 FY 2022–23 (Actual-Audited), FY 2023–24 (Amended Budget), and FY 2024–25 (Tentative Budget).

**IV. Program and Activity Allocations**

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

Fiscal Year 2022–23 (Actual-Audited)

**TENTATIVE BUDGET — Fiscal Year 2024–25**

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2022–23 (Actual- Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 17,169,320</b>	<b>\$ 9,431,049</b>	<b>\$ 5,641,109</b>	<b>\$ 1,607,632</b>	<b>\$ 489,530</b>
1.1 - District Water Management Planning	5,013,602	X	X	X	X
1.1.1 Water Supply Planning	3,733,076	X	X	X	X
1.1.2 Minimum Flows and Levels	1,225,843	X	X	X	
1.1.3 Other Water Resources Planning	54,683	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	9,511,110	X	X	X	X
1.3 - Technical Assistance	572,481	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	582,212	X	X	X	X
1.5 - Technology and Information Services	1,489,915	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 81,353,595</b>	<b>\$ 43,052,850</b>	<b>\$ 34,541,448</b>	<b>\$ 2,105,753</b>	<b>\$ 1,653,544</b>
2.1 - Land Acquisition	1,410,425	X	X	X	X
2.2 - Water Source Development	42,476,755	X	X	X	X
2.2.1 Water Resource Development Projects	41,672,125	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	804,630	X			
2.3 - Surface Water Projects	36,195,829	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	(52,216)	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	325,409	X	X	X	X
2.7 - Technology and Information Services	997,393	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 23,480,002</b>	<b>\$ 3,727,826</b>	<b>\$ 6,047,768</b>	<b>\$ 7,938,260</b>	<b>\$ 5,766,148</b>
3.1 - Land Management	5,524,296	X	X	X	X
3.2 - Works	6,303,188	X	X	X	X
3.3 - Facilities	2,857,772	X	X	X	X
3.4 - Invasive Plant Control	2,456,717	X	X	X	X
3.5 - Other Operation and Maintenance Activities	1,266,945	X	X	X	X
3.6 - Fleet Services	3,973,817	X	X	X	X
3.7 - Technology and Information Services	1,097,267	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 14,536,966</b>	<b>\$ 2,662,315</b>	<b>\$ 6,744,033</b>	<b>\$ 4,468,009</b>	<b>\$ 662,609</b>
4.1 - Consumptive Use Permitting	2,157,067	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	258,763	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	8,336,263	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,236,741	X	X	X	X
4.5 - Technology and Information Services	1,548,132	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,427,160</b>	<b>\$ 356,790</b>	<b>\$ 356,790</b>	<b>\$ 356,790</b>	<b>\$ 356,790</b>
5.1 - Water Resource Education	223,642	X	X	X	X
5.2 - Public Information	1,031,170	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	58,298	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	114,050	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 137,967,043</i>	<i>\$ 59,230,830</i>	<i>\$ 53,331,148</i>	<i>\$ 16,476,444</i>	<i>\$ 8,928,621</i>
<b>6.0 Management and Administration</b>	<b>\$ 9,907,303</b>				
6.1 - Administrative and Operations Support	7,322,236				
6.1.1 - Executive Direction	1,505,197				
6.1.2 - General Counsel / Legal	470,936				
6.1.3 - Inspector General	183,421				
6.1.4 - Administrative Support	2,202,088				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	615,011				
6.1.7 - Human Resources	982,062				
6.1.8 - Communications	197,666				
6.1.9 - Technology and Information Services	1,165,855				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,585,067				
<b>TOTAL</b>	<b>\$ 147,874,346</b>				

**IV. Program and Activity Allocations**

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

Fiscal Year 2023–24 (Amended Budget)

**TENTATIVE BUDGET — Fiscal Year 2024–25**

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Amended Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 21,814,693</b>	<b>\$ 13,280,886</b>	<b>\$ 6,062,522</b>	<b>\$ 1,871,953</b>	<b>\$ 599,332</b>
1.1 - District Water Management Planning	6,803,703	X	X	X	X
1.1.1 Water Supply Planning	5,294,503	X	X	X	
1.1.2 Minimum Flows and Levels	1,409,200	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,061,912	X	X	X	X
1.3 - Technical Assistance	628,464	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	791,102	X	X	X	X
1.5 - Technology and Information Services	1,529,512	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 166,044,645</b>	<b>\$ 96,586,805</b>	<b>\$ 56,370,409</b>	<b>\$ 7,574,998</b>	<b>\$ 5,512,433</b>
2.1 - Land Acquisition	16,060,908	X	X	X	X
2.2 - Water Source Development	87,695,930	X	X	X	X
2.2.1 Water Resource Development Projects	86,379,375	X	X	X	
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,316,555	X			
2.3 - Surface Water Projects	60,799,590	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	445,428	X	X	X	X
2.7 - Technology and Information Services	1,042,789	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 31,255,591</b>	<b>\$ 4,756,647</b>	<b>\$ 6,375,566</b>	<b>\$ 11,984,680</b>	<b>\$ 8,138,698</b>
3.1 - Land Management	6,766,120	X	X	X	X
3.2 - Works	10,739,583		X	X	X
3.3 - Facilities	4,079,304	X	X	X	X
3.4 - Invasive Plant Control	3,432,043	X	X	X	X
3.5 - Other Operation and Maintenance Activities	660,122	X	X	X	X
3.6 - Fleet Services	4,440,559	X	X	X	X
3.7 - Technology and Information Services	1,137,860	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 18,078,707</b>	<b>\$ 3,233,204</b>	<b>\$ 8,531,242</b>	<b>\$ 5,561,907</b>	<b>\$ 752,354</b>
4.1 - Consumptive Use Permitting	2,829,746	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	319,198	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	10,779,570	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,612,400	X	X	X	X
4.5 - Technology and Information Services	1,537,793	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,718,531</b>	<b>\$ 463,181</b>	<b>\$ 418,450</b>	<b>\$ 418,450</b>	<b>\$ 418,450</b>
5.1 - Water Resource Education	363,165	X	X	X	X
5.2 - Public Information	1,113,593	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	124,327	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	117,446	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 238,912,167</i>	<i>\$ 118,320,723</i>	<i>\$ 77,758,189</i>	<i>\$ 27,411,988</i>	<i>\$ 15,421,267</i>
<b>6.0 Management and Administration</b>	<b>\$ 11,578,299</b>				
6.1 - Administrative and Operations Support	8,632,799				
6.1.1 - Executive Direction	1,665,516				
6.1.2 - General Counsel / Legal	689,195				
6.1.3 - Inspector General	213,039				
6.1.4 - Administrative Support	2,792,546				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	718,101				
6.1.7 - Human Resources	1,149,059				
6.1.8 - Communications	203,861				
6.1.9 - Technology and Information Services	1,201,482				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,945,500				
<b>TOTAL</b>	<b>\$ 250,490,466</b>				



**IV. Program and Activity Allocations**

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

Fiscal Year 2024–25 (Tentative Budget)

**TENTATIVE BUDGET — Fiscal Year 2024–25**

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2024–25 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 22,464,739</b>	<b>\$ 13,782,342</b>	<b>\$ 6,161,628</b>	<b>\$ 1,918,713</b>	<b>\$ 602,056</b>
1.1 - District Water Management Planning	6,793,162	X	X	X	
1.1.1 Water Supply Planning	4,949,919	X	X	X	
1.1.2 Minimum Flows and Levels	1,743,243	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,623,981	X	X	X	X
1.3 - Technical Assistance	645,766	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	841,025	X	X	X	X
1.5 - Technology and Information Services	1,560,805	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 504,848,243</b>	<b>\$ 142,913,258</b>	<b>\$142,665,646</b>	<b>\$116,365,819</b>	<b>\$ 102,903,520</b>
2.1 - Land Acquisition	405,465,358	X	X	X	X
2.2 - Water Source Development	47,410,327	X	X	X	X
2.2.1 Water Resource Development Projects	46,109,048	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,301,279	X			
2.3 - Surface Water Projects	50,386,124	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	493,387	X	X	X	X
2.7 - Technology and Information Services	1,093,047	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 39,370,833</b>	<b>\$ 5,403,607</b>	<b>\$ 6,171,141</b>	<b>\$ 19,368,285</b>	<b>\$ 8,427,800</b>
3.1 - Land Management	6,978,694	X	X	X	X
3.2 - Works	15,481,009		X	X	X
3.3 - Facilities	6,580,092	X	X	X	X
3.4 - Invasive Plant Control	3,328,172	X	X	X	X
3.5 - Other Operation and Maintenance Activities	774,908	X	X	X	
3.6 - Fleet Services	5,120,782	X	X	X	X
3.7 - Technology and Information Services	1,107,176	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 19,214,685</b>	<b>\$ 3,603,657</b>	<b>\$ 9,023,830</b>	<b>\$ 5,818,284</b>	<b>\$ 768,914</b>
4.1 - Consumptive Use Permitting	3,185,777	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	453,143	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	11,303,345	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,621,764	X	X	X	X
4.5 - Technology and Information Services	1,650,656	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,861,676</b>	<b>\$ 498,920</b>	<b>\$ 454,252</b>	<b>\$ 454,252</b>	<b>\$ 454,252</b>
5.1 - Water Resource Education	404,416	X	X	X	X
5.2 - Public Information	1,203,594	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	125,825	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	127,841	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 587,760,176</i>	<i>\$ 166,201,784</i>	<i>\$164,476,497</i>	<i>\$143,925,353</i>	<i>\$ 113,156,542</i>
<b>6.0 Management and Administration</b>	<b>\$ 12,452,730</b>				
6.1 - Administrative and Operations Support	9,126,460				
6.1.1 - Executive Direction	1,709,358				
6.1.2 - General Counsel / Legal	636,608				
6.1.3 - Inspector General	214,137				
6.1.4 - Administrative Support	3,020,230				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	854,999				
6.1.7 - Human Resources	1,247,098				
6.1.8 - Communications	226,552				
6.1.9 - Technology and Information Services	1,217,478				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,326,270				
<b>TOTAL</b>	<b>\$ 600,212,906</b>				

**V. Summary of Staffing Levels**

**V. Summary of Staffing Levels**

This section summarizes workforce levels at the District from FY 2020–21 to FY 2024–25. The projected total workforce in FY 2024–25 is 566.25, while the total authorized positions total 555 FTEs.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**SUMMARY OF WORKFORCE**  
 Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25  
 TENTATIVE BUDGET — Fiscal Year 2024–25

PROGRAM	WORKFORCE CATEGORY	2020–21 to 2024–25		Fiscal Year					Amended to Tentative 2023–24 to 2024–25	
		Difference	% Change	2020–21	2021–22	2022–23	2023–24 Amended Budget	2024–25 Tentative Budget	Difference	% Change
All Programs	Authorized Positions	24.00	4.5%	531.00	529.00	537.00	537.00	555.00	18.00	3.4%
	Contingent Worker	3.59	82.9%	4.33	4.33	6.92	8.31	7.92	(0.39)	-4.7%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.72	27.6%	2.61	2.61	2.61	3.33	3.33	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>28.31</b>	<b>5.3%</b>	<b>537.94</b>	<b>535.94</b>	<b>546.53</b>	<b>548.64</b>	<b>566.25</b>	<b>17.61</b>	<b>3.2%</b>
Water Resources Planning and Monitoring	Authorized Positions	7.49	5.7%	130.33	134.43	135.45	139.44	137.82	(1.62)	-1.2%
	Contingent Worker	-		-	-	-	-	-	-	-
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.07	5.8%	1.20	1.20	1.23	1.27	1.27	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>7.56</b>	<b>5.7%</b>	<b>131.53</b>	<b>135.63</b>	<b>136.68</b>	<b>140.71</b>	<b>139.09</b>	<b>(1.62)</b>	<b>-1.2%</b>
Land Acquisition, Restoration, and Public Works	Authorized Positions	(0.99)	-1.0%	96.73	90.63	86.44	84.79	95.92	11.13	13.1%
	Contingent Worker	0.50		-	-	0.50	0.50	0.50	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.46	0.50	0.50	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(0.43)</b>	<b>-0.4%</b>	<b>97.17</b>	<b>91.07</b>	<b>87.40</b>	<b>85.79</b>	<b>96.92</b>	<b>11.13</b>	<b>13.0%</b>
Operations and Maintenance of Works and Lands	Authorized Positions	(1.24)	-1.2%	99.40	99.36	100.96	98.91	98.15	(0.76)	-0.8%
	Contingent Worker	2.16	49.9%	4.33	4.33	4.33	6.49	6.49	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.47	0.51	0.50	(0.01)	-2.0%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>0.98</b>	<b>0.9%</b>	<b>104.17</b>	<b>104.13</b>	<b>105.76</b>	<b>105.91</b>	<b>105.14</b>	<b>(0.77)</b>	<b>-0.7%</b>
Regulation	Authorized Positions	15.95	11.6%	136.94	137.03	145.63	146.12	152.89	6.77	4.6%
	Contingent Worker	0.45		-	-	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.16	42.1%	0.38	0.38	0.42	0.53	0.54	0.01	1.9%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>16.56</b>	<b>12.1%</b>	<b>137.32</b>	<b>137.41</b>	<b>146.50</b>	<b>147.10</b>	<b>153.88</b>	<b>6.78</b>	<b>4.6%</b>
Outreach	Authorized Positions	1.14	11.1%	10.31	10.31	10.40	10.28	11.28	1.00	9.7%
	Contingent Worker	-		-	-	-	-	-	-	-
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.01		-	-	-	0.01	0.01	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>1.15</b>	<b>11.2%</b>	<b>10.31</b>	<b>10.31</b>	<b>10.40</b>	<b>10.29</b>	<b>11.29</b>	<b>1.00</b>	<b>9.7%</b>
Management and Administration	Authorized Positions	1.65	2.9%	57.29	57.24	58.12	57.46	58.94	1.48	2.6%
	Contingent Worker	0.48		-	-	1.64	0.87	0.48	(0.39)	-44.8%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.36	240.0%	0.15	0.15	0.03	0.51	0.51	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>2.49</b>	<b>4.3%</b>	<b>57.44</b>	<b>57.39</b>	<b>59.79</b>	<b>58.84</b>	<b>59.93</b>	<b>1.09</b>	<b>1.9%</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 2022–23 and is in a standard format developed for this report.

**Overall Goal:** The District budget maintains core missions and prioritized programs are administered both effectively and efficiently.

**A. Natural Systems**

**Primary Goal:** To restore the hydrology of natural systems and improve water quality of natural systems.

- Natural Systems Objective 1: Maintain the integrity and functions of water resources and related natural systems.
  - Number of MFLs and reservations, by water body type, established annually (fiscal year) and cumulatively.
  - Number and percentage of water bodies meeting their adopted MFLs.

<b>NS Objective 1: Maintain the integrity and functions of water resources and related natural systems.</b>		
<b>Annual Measures</b>	<b>FY 22–23</b>	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer		-
Estuary		-
Lake		103
River		6
Spring		14
Wetland		7
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
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 22–23</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 22–23 Annualized Performance	
For closed applications, the median time to process ERPs by permit type and total	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	29.00		33.00		27.00		29.00		28.00	
Individually processed permits	23.00		28.00		27.00		27.00		27.00	
All authorizations combined	28.00		28.00		28.00		27.00		28.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$385,293.27	\$183.74	\$476,463.08	\$224.01	\$467,202.78	\$210.93	\$548,847.62	\$262.61	\$1,877,806.75	\$220.17
Number of permits	2,097		2,127		2,215		2,090		8,529	
For ERPs, in-house application to staff ratio for all permit types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	2,097	80.93	2,127	70.01	2,215	74.38	2,090	59.26	8,529	70.29
Number of staff for the permit area	25.91		30.38		29.78		35.27		121.34	

**VI. Performance Measures (Metrics)**

**C. Water Supply**

**Primary Goal:** To ensure a safe and adequate source of water for all users.

- Water Supply Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.
  - Districtwide, estimated amount of water (mgd) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.
  - Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

<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 22–23</b>
Districtwide, the quantity (mgd) of the 2020–2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	139.27
Uniform residential per capita water use (Public Supply) by District	GPCD
	82.00

- Water Supply Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.
  - For closed applications, median time to process consumptive use permits (CUPs) by permit type and total.
  - For CUPs, cost to issue permit for all permit types.
  - For CUPs, in-house application to staff ratio for all permit types.

<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 22–23 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)	18.00		20.00		19.00		16.00		19.00	
All authorizations combined	18.00		19.00		18.00		17.00		18.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric — Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$53,486.89	\$284.50	\$50,233.57	\$271.53	\$52,021.00	\$275.24	\$36,288.43	\$177.02	\$192,029.89	\$250.36
Number of permits	188		185		189		205		767	
For CUP, In-house application to staff ratio for all permit types (Metric — Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	188	59.87	185	56.92	189	63.00	205	88.36	767	65.50
Number of staff for the permit area	3.14		3.25		3.00		2.32		11.71	

**VI. Performance Measures (Metrics)**

**D. Mission Support**

**Primary Goal:** Support District core programs both effectively and efficiently.

- Mission Support Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.
  - Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

<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 22–23</b>	
<i>Administrative costs (State 5-6) as a percentage of total expenditures (report cumulative totals for each quarter during a fiscal year)</i>	Number	Percentage
Administrative Costs (State 5-6)	\$ 11,334,463	7.66%
Total expenditures (State 1-6)	\$ 147,874,346	

**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	Heather Barber	386-643-1908 hnbarber@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 2023)	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	Heather Barber	386-643-1908 hnbarber@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 Tentative Budget includes a total of \$44,825,804 for FY 2024–25.

A summary of the alternative water supply projects by funding type is included below. Since FY 2019–20, the Governor and Legislature have appropriated \$230,000,000 to the Florida Department of Environmental Protection for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse, and other water supply and water resource development projects. Priority funding for those state funds will be given to regional projects in the areas of greatest need and for projects that provide the greatest benefit.

For the FY 2024–25 Tentative Budget, there is no funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF) included in the table below.

**Alternative Water Supply Funding in SJRWMD  
FY 2024–25 Tentative Budget**

<b>Funding Source</b>	<b>Amount of Funding</b>	<b>Percent of Total</b>
District Funding for AWS	\$13,904,357	31%
State Funding for AWS	\$30,921,447	69%
<b>Total Funding for AWS</b>	<b>\$44,825,804</b>	<b>100.0%</b>

**District Funding for AWS**

- Taylor Creek Reservoir Improvements (\$2,825,000)
- Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000)
- St. Johns County State Road 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$2,037,437)
- Black Creek Water Resource Development Project (\$1,750,000)
- Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197)
- City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500)
- City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980)
- City of Crescent City Prospect Street Water Main Replacement (\$750,000)
- Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243)

**State Funding for AWS**

- Taylor Creek Reservoir Improvements (\$17,000,000)
- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,600,000)
- Water Conservation Program (\$168,545)
- Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500)

**VIII. Appendices**

- Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502)
- Orlando Utilities Commission Water Conservation Rebates (\$33,900)
- Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000)

## **VIII. Appendices**

### **C. Project Worksheets**

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

The projects listed in Appendix C to implement water resource development projects, as prioritized in its regional water supply plans, are included in the District's Tentative Budget for a total of 55 projects for FY 2024–25. A breakdown of Alternative Water Supply funding is provided in Appendix B.

**VIII. Appendices**

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2024–25)
2.1	Land Purchases and Support Services	Land Acquisition/ Conservation	Anticipated land acquisition and related closing costs.	Underway	Ongoing	Multiple										4,880,215
2.1	Grove Land Reservoir and Stormwater Treatment Area Project	Land Acquisition/ Conservation	Grove Land Reservoir and Stormwater Treatment Area state appropriation.	Planned												400,000,000
2.2.1	Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program	Water Resource and Water Supply Development	The project includes irrigation system retrofits for residential customers within the District's portion of the Withlacoochee Regional Water Supply Authority service area.	Underway	10/2023	Silver Springs	St. Johns River Central Springs East Coast		0.01							15,000
2.2.1	Orlando Utilities Commission Water Conservation Rebates	Water Resource and Water Supply Development	Rebates for high-efficiency toilets, Energy Star® clothes washers, high-efficiency sprinklers, and rain sensors.	Underway	11/2023	UFA - Orange	St. Johns River CFWI		0.02							33,900
2.2.1	Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation	Water Resource and Water Supply Development	The project is an expansion of Orange County Utilities Water Wise conservation program to include commercial properties within OCU's service area.	Planned	TBD		St. Johns River CFWI									51,502
2.2.1	Gainesville Regional Utilities Water Efficient Toilet Exchange Program	Water Resource and Water Supply Development	Gainesville Regional Utilities Water Efficient Toilet Exchange Program	Planned												52,500
2.2.1	Water Conservation Rebate Program	Other	New program to incentivize water conservation through prequalified practices. This program will determine refund amount for defined practices; applicants apply for refunds until funds are expended.	Planned	TBD		St. Johns River Districtwide									50,000
2.2.1	Water Conservation Program	Other	FY 2023-24 DEP AWS Award — placeholder for water conservation.	Planned	TBD		St. Johns River Districtwide									168,545
2.2.1	Community of American Beach Water and Sewer District Well and Septic Tank Phase Out REDI/Innovative	Water Resource and Water Supply Development	The project includes the abandonment of 147 septic tanks and the construction of sewer laterals. The estimated nutrient load reduction water quality benefit to the Amelia River is 941 lbs/yr of TN.	Planned	TBD		St. Johns River NFRWSP			941	123			147		744,243

**VIII. Appendices**

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reductio n (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2024–25)
2.2.1	City of Crescent City Prospect Street Water Main Replacement REDI/Innovative	Water Resource and Water Supply Development	The project includes replacement of approximately 6,900 LF of aged and deteriorated distribution system piping, hydrants, and services on the city's Prospect Street and Florida Avenue.	Planned	01/2024	Lower St. Johns River	St. Johns River NFRWSP		0.01							750,000
2.2.1	City of Ormond Beach Reclaimed Water Supply and Storage	Water Resource and Water Supply Development	The project includes construction of a 2 MG ground storage tank and pump/filtration station and extending a reclaimed water main from its existing terminus to the proposed reclaimed water storage site.	Planned	TBD	Halifax River	St. Johns River Central Springs East Coast			6,790	594					1,252,500
2.2.1	Volusia County Southwest Regional Wastewater Reclamation Facility	Water Resource and Water Supply Development	The project involves the construction of a lift station, 1.5 MG equalization basin, headworks facility, 5.0 MG ground storage tank, high service pumps, and associated piping.	Planned	01/2024	UFA - Volusia	St. Johns River Central Springs East Coast		0.39	364						1,312,197
2.2.1	Agricultural Cost-share Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											1,500,000
2.2.1	Black Creek Water Resource Development Project	Water Resource and Water Supply Development	The project includes an intake structure on the South Fork of Black Creek to capture water during periods of higher flows, pump station, transmission pipeline, and treatment/recharge system to recharge the Upper Floridan aquifer in northeast Florida.	Underway	06/2022	Lakes Brooklyn and Geneva, Lower Santa Fe Ichetucknee, UFA (North Florida)	St. Johns River NFRWSP	Level 1 - Lakes Brooklyn and Geneva Level 3 - LSFI	7							1,750,000
2.2.1	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing	Multiple	St. Johns River NFRWSP									2,000,000
2.2.1	St. Johns County State Road 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	Water Resource and Water Supply Development	This project includes the upsizing of an existing reclaimed water line from 8-inch to 16-inch and 20-inch running from SR 16 wastewater treatment facility (WWTF) to World Golf Village.	Underway	TBD	UFA - St. Johns	St. Johns River NFRWSP		0.93	18,569	5,479					2,037,437

**VIII. Appendices**

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2024–25)
2.2.1	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											13,600,000
2.2.1	Taylor Creek Reservoir Improvements	Water Resource and Water Supply Development	The project involves raising and improving L-73 Section 1 (L-73) and modifying the operating schedule to help increase alternative water supply availability.	Planned	10/2020	UFA Orange County and Osceola County	St. Johns River CFWI		54							19,825,000
2.2.3	Abandoned Artesian Well Plugging	Water Resource and Water Supply Development	To properly plug abandoned artesian wells to protect the resources of Florida.	Underway	Ongoing	Multiple										40,000
2.3	City of Ormond Beach Stormwater Outfall Flood Protection	Water Resource and Water Supply Development	The project includes the installation of one-way flow valves that prohibit high tides from entering the outfall pipes and flooding neighborhoods as the Halifax River crests.	Planned	TBD	Halifax River	St. Johns River Central Springs East Coast									112,500
2.3	City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot RED/Innovative	Water Resource and Water Supply Development	The project includes the introduction of Nuvoda Mobile Organic Biofilm into an existing wastewater treatment facility to assess if treatment efficiency of the facility is improved.	Planned	TBD	Lake Harris, Little Lake Harris	St. Johns River Central Springs East Coast			18,265						115,791
2.3	Lake George Conservation Area Hydrologic Restoration — Resiliency	Resiliency	Remove culverts and construct two fixed crest weirs to restore vital hydrologic and ecologic functions to existing wetland withing LGCA.	Planned												160,000
2.3	Lake Apopka West Marsh Restoration	Recreation	Improvements are needed to provide better public access to the west marsh. Minimal improvements are proposed for parking and access to open water within the west marsh.	Planned												230,000
2.3	Coastal Wetland Restoration Program	Natural System Restoration	To fund coastal restoration projects and serve as match for other funding sources.	Planned	TBD											400,000
2.3	Brevard County Pioneer Road Denitrification	Stormwater	Installing a fiberglass continuous skimmer to capture floating vegetation and baseflow denitrification system.	Underway	02/2024	Banana River Lagoon	St. Johns River Central Springs East Coast	Banana River Lagoon		382	49					483,750

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2.3	City of Fellsmere State Street Reservoir Expansion REDI/Innovative	Water Resource and Water Supply Development	The project includes expanding an existing stormwater pond to reduce flooding to a residential area.	Planned	TBD	Indian River Lagoon	St. Johns River Central Springs East Coast			5.61	0.62					546,000
2.3	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	Domestic Wastewater	Abandonment of 213 septic tanks and connection to central sewer.	Underway	10/2023	Wekiwa Springs	St. Johns River CFWI	Wekiwa and Rock Springs	0.05	2,101						637,500
2.3	City of Umatilla Central Avenue Lift Station REDI/Innovative	Water Resource and Water Supply Development	The project includes construction of a new lift station and force main to replace the existing lift station and force main. The estimated nutrient load reduction water quality benefit to Lake Enola is 38 lbs/yr of TN and 7 lbs/yr of TP.	Planned	TBD	N/A	St. Johns River Central Springs East Coast			38	7					655,597
2.3	Brevard County Sykes Creek Muck Removal Project Phase 2B	Water Resource and Water Supply Development	This project includes muck dredging, dewatering, and upland disposal of 100,000 cubic yards of muck in 15 acres of finger canals and nearby open areas of Sykes Creek.	Planned	02/2024	Sykes Creek/Barge Canal	St. Johns River Central Springs East Coast			11,101	1,040					750,000
2.3	City of Hawthorne Wastewater Treatment Facility Rehabilitation REDI/Innovative	Water Resource and Water Supply Development	The project includes rehabilitating the existing package wastewater treatment facility tankage and components. The estimated nutrient load reduction water quality benefit to Little Orange Creek is 1,501 lbs/yr of TN and 535 lbs/yr of TP.	Planned	TBD	Little Orange Creek (2713D)	St. Johns River NFRWSP			1,501	535					750,000
2.3	City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place/Dundee Circle Neighborhoods	Water Resource and Water Supply Development	The project includes the installation of approximately 7,100 linear feet of 8-inch gravity sewer, two lift stations, installation of force main, construction of laterals from existing residences, and the abandonment of 106 septic tanks.	Planned	TBD		St. Johns River Central Springs East Coast			1,256				106		826,244
2.3	City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	Water Resource and Water Supply Development	The project includes construction of approximately 3,200 linear feet of reclaimed water main extension with laterals to serve 44 new customers.	Planned	02/2024	Volusia Blue Spring	St. Johns River Central Springs East Coast		0.0044	36	11					982,980



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2.3	Green Infrastructure / Resiliency Projects Placeholder	Resiliency	Green Infrastructure / Resiliency Projects Placeholder	Planned	Ongoing											1,000,000
2.3	City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	Water Resource and Water Supply Development	The project includes biological nutrient removal upgrades to the Ray Bullard Water Treatment Facility. The estimated nutrient load reduction water quality benefit to the Indian River Lagoon is 10,822 lbs/yr of TN and 2,405 lbs/yr of TP.	Planned	TBD		St. Johns River Central Springs East Coast			10,822	2,405					1,007,438
2.3	Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	Other	This project involves a feasibility study to assess and evaluate stormwater infrastructure and nutrient loading to the LHCL and design and construct prioritized projects.	Planned	TBD											1,350,000
2.3	C-10 Water Management Area Project	Other	The project includes the construction of a stormwater pump station and 1,300-acre water management area.	Planned	10/2025	Indian River Lagoon	St. Johns River Central Springs East Coast	Central IRL	8	29,300	1,300					1,500,000
2.3	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4	Water Resource and Water Supply Development	Abandonment of 352 septic tanks and connection to central sewer.	Planned	04/2024	Wekiwa Springs	St. Johns River CFWI		0.1	3,473				352		2,250,000
2.3	City of DeLand Wiley M. Nash Water Reclamation Facility	Water Resource and Water Supply Development	The project consists of process upgrades to advanced wastewater treatment standards.	Planned	TBD	Blue Spring	St. Johns River Central Springs East Coast			28,479	6,328					2,250,000
2.3	Springs Cost-share Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											3,500,000
2.3	Lake Apopka Restoration Placeholder	Other	Placeholder for future projects	Planned	Ongoing											5,500,000
2.3	Indian River Lagoon Water Quality Improvement Projects Placeholder	Other	Placeholder for future projects	Planned	Ongoing											10,502,305
3.2	Seal Tom Lawton Parking Lot	Recreation	The Tom Lawton parking lot is the primary access for the public to access the Three Forks Marsh Conservation Area.	Planned												50,000
3.2	Manatee Barriers	Other	Installation of manatee protection system.	Underway	Multiple											62,407

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3.2	Walkways / Platforms in Support of Data Collection	Data Collection, Evaluation, and Education	Refurbish platforms within District boundaries.	Underway	Ongoing	Multiple										75,000
3.2	Lake Apopka North Shore Miscellaneous Infrastructure Improvements	Flood Control	This project will replace several gated culvert systems to improve operational effectiveness.	Planned	TBD											100,000
3.2	Upgrade Lake Apopka North Shore Pump Stations with Remote Operations	Flood Control	The District operates and maintains several pump stations on the LANS to manage water elevations. With the upgrade of the Unit 2 pump station, all primary pump stations are electric and do not require staff to be onsite for start-up.	Planned	TBD											120,000
3.2	C-54 Erosion Repairs	Flood Control	This project will regrade and stabilize areas of erosion. Depending on the stabilization method, this could be a multi-year project.	Planned	TBD											150,000
3.2	Sawgrass Lake Pump Station — North Rehabilitation	Flood Control	This pump station has not been rehabbed since its initial installation. This rehab will minimize future repairs and make the system more efficient.	Planned	TBD											150,000
3.2	Stabilize Roach Road Slope with Geosynthetic (SOX)	Flood Control	Roach Road is part of the LANS Wildlife Drive. Over time the waterside slopes of this roadway have continued to slough. District staff have regraded these slopes several times but without long-term success.	Planned	TBD											250,000
3.2	Burrell Lock Rehabilitation	Flood Control	Rehabilitation of Burrell Lock.	Planned	TBD											250,000
3.2	Chip Seal Fellsmere Grade	Recreation	Fellsmere Grade is the primary access for Headwaters Lake and the St. Johns Water Management Area, two water bodies that are highly used by the public. This is in lieu of paving the roadway at a fraction of the cost.	Planned												350,000
3.2	Levee Repairs	Flood Control	Complete repairs on L75 and L73, Section 2.	Underway	Ongoing	Multiple										375,000

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3.2	Lake Apopka Lock and Dam Rehabilitation	Flood Control	Will entail hydraulic modeling, geotech, etc. to determine the most effective way to proceed.	Planned												400,000
3.2	Infrastructure Rehabilitation and Improvements	Flood Control	Various improvements based on Operations and Maintenance Work Plan. Includes inspecting all underwater minor water control structures.	Underway	Ongoing	Multiple										450,000
3.2	S-157 Rehabilitation	Flood Control	The S-157 rehabilitation includes dewatering, concrete repairs, and all ancillary items associated with the structure.	Planned	09/2023	Upper St. Johns Basin										3,000,000

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### **D. Outstanding Debt**

The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record the present value of the future payments as Debt (Other Financing Sources) and record the Capital Outlay portion in the initial year of the lease/subscription for SBITAs.

## VIII. Appendices

### E. Consistency Issues for Fiscal Year 2024–25

#### 1. Prior Fiscal Years' Summary

In FY 2011–12, the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In FY 2012–13, the management tiers were re-evaluated based on district size, scope, and programs of each district. The tiers are set at SFWMD Tier 1; SWFWD and SJRWMD at Tier 2; and NFWMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

Additionally, the performance metrics were evaluated annually and in FY 2022–23, were finalized to include eight CUP, nine ERP, one Mission Support, four Natural Systems, and three Water Supply metrics, for a total of 25 combined quarterly and annual metrics.

In addition to the structure, nomenclature, and performance metrics standards, the districts also adopted the Department of Management Services (DMS) Minimum Equipment Replacement Criteria. For cars and pickup trucks, a Replacement Eligibility Factor (REF) is determined by considering the age of the vehicle, mileage, condition, lifetime maintenance costs, downtime, most recent annual maintenance cost, and cost per mile. For trucks, tractors, mowers, trailers, and other equipment, a mileage (hours)/age threshold is established. If an asset exceeds the REF or replacement threshold, it is eligible for replacement.

The water management districts evaluated their fleet and equipment replacement policies, compared them to the state's criteria and adopted the state's minimum equipment replacement criteria (floor) or established criteria more stringent than the state.

#### 2. Current Fiscal Years' Summary

##### *a. Staff Levels/Reorganization*

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission.

The proposed budget for SJRWMD will have a staffing level of 555 FTEs. Additionally, the budget approves the following positions: 7.92 Contingent workers and 3.33 Interns. The total workforce is 566.25.

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### *b. Health Insurance*

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

**IX. Contacts**

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**St. Johns River Water Management District**

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