



ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2025–26

Preliminary Budget

(Pursuant to Section 373.535, *Florida Statutes*)



www.sjrwmd.com/finance

St. Johns River Water Management District

Preliminary Budget

Budget Year 2025–26



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St. Johns River Water Management District

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

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

January 06, 2025

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

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

Subject: St. Johns River Water Management District
Preliminary Budget for Fiscal Year 2025–26

Dear President Albritton and Speaker Perez:

In accordance with Section 373.535, *Florida Statutes*, the St. Johns River Water Management District's (District) Preliminary Budget for Fiscal Year (FY) 2025–26 is provided for your review.

The District has developed a preliminary balanced budget totaling \$205.1 million 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 2025–26 include:

- Designing and permitting for the Taylor Creek Reservoir Project;
- 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
- Implementing water supply planning strategies to meet future water demands while protecting water resources.

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

The Governing Board has dedicated \$46.5 million for interagency funding in this preliminary budget. Of the \$46.5 million, \$3.5 million is allocated for springs restoration, \$25.5 million is allocated for alternative water supply projects, \$10 million for new projects that will benefit the Indian River Lagoon, \$1 million for resiliency projects, and the remaining \$6.5 million for Water Resource Development Projects and Surface Water Projects.

Upcoming and in progress cost-share projects will provide approximately 24.5 million gallons per day (mgd) of alternative water supply, 11.1 million gallons of storage capacity, and conserve 1.7 mgd of potable water. These projects will provide an annual reduction of nutrient loadings to our waterways of approximately 43,746 pounds of phosphorus and 234,616 pounds of nitrogen each year. Finally, cost-share projects focused on flood protection will enhance local governments’ capabilities to protect approximately 351 acres of flood prone areas.

Please do not hesitate to contact me if you would like any additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael A. Register", is positioned above the typed name.

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

cc: Attached Recipient List

Recipients of St. Johns River Water Management District Preliminary Budget for FY 2025–26:

Pursuant to Florida Statutes, the Preliminary Budget for Fiscal Year 2025–26 has been provided via email to the following recipients:

Executive Office of the Governor

Governor Ron DeSantis

Taylor Schrader, Director of Executive Staff

Office of Policy and Budget

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

Pamela Flores, Chief of Natural Sciences, Office of Water Policy and Ecosystems Restoration

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

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

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

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

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

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

II. Introduction

II. Introduction

A. History of Water Management Districts

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

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

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

II. Introduction

B. Overview of the District

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

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

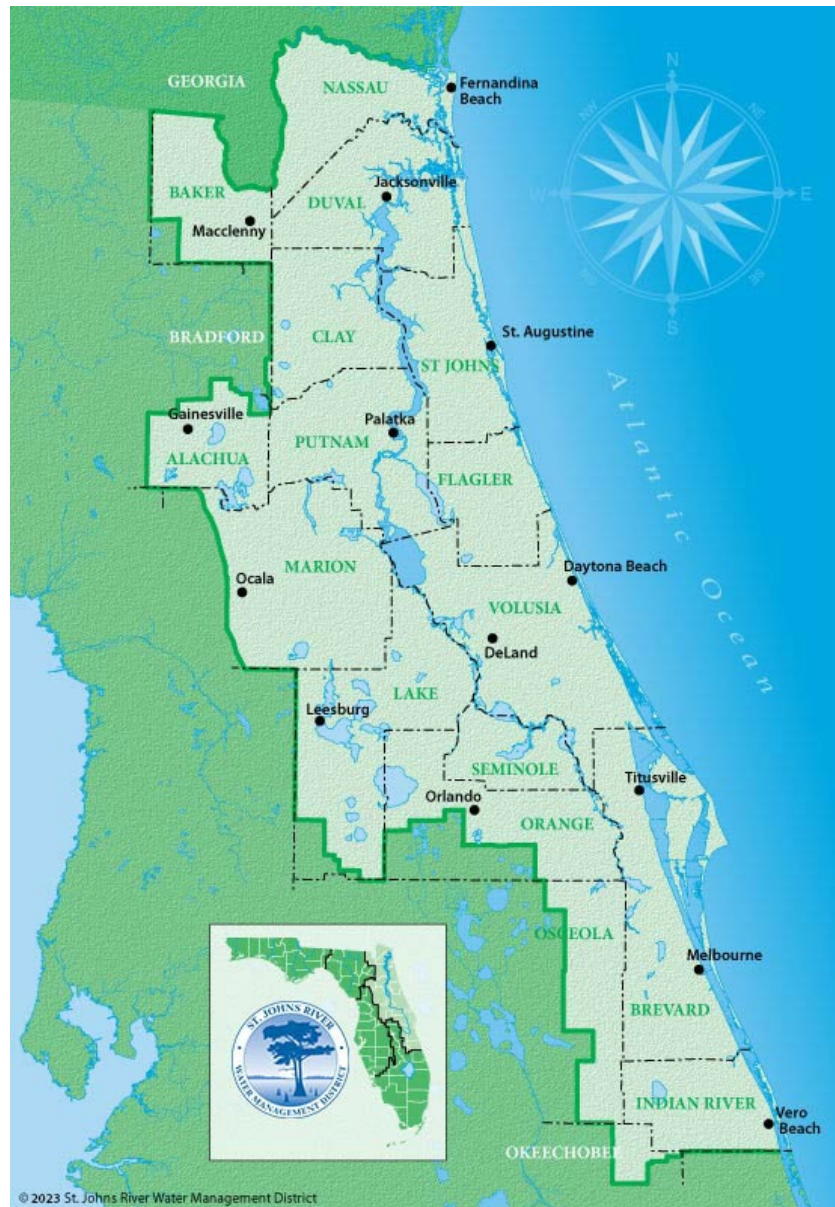


Figure 1 – District Map

II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 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 7.1 million by the year 2045.

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

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

The District is governed by a nine-member Governing Board, each with a four-year term. Under the direction of its Governing Board, the District's organization is 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, 113 minor water control structures, 25 weirs, and 11 pump stations. In addition, the District maintains 90 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. The District owns an interest in approximately 779,725 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) 2025–26. 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 and Floodplain Management
 - 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.

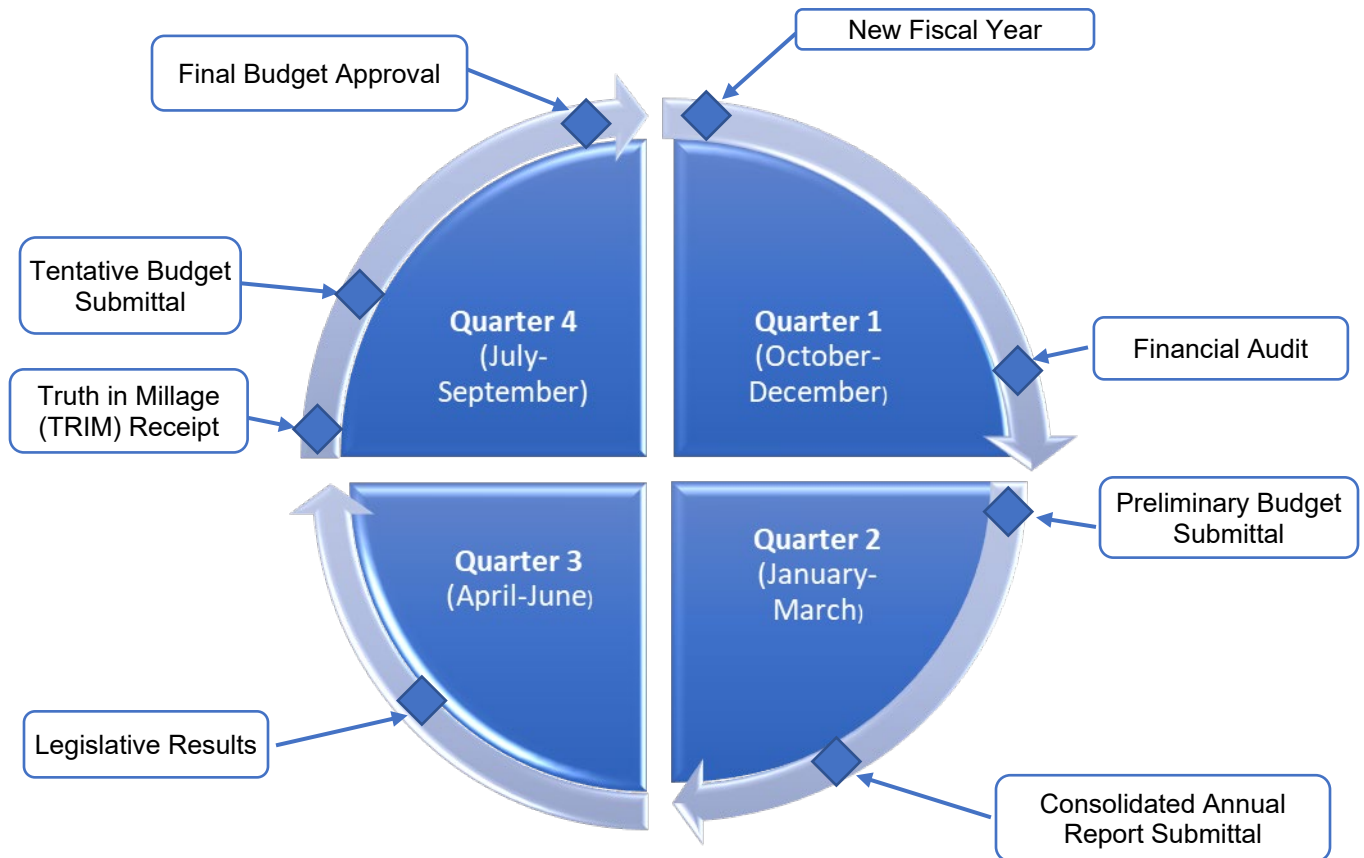


Figure 2 – Budget Process

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 2025–26, 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 and second public hearings will take place in September 2025, at District Headquarters in the Governing Board Room at 5:05 p.m. in accordance with subsection 373.536(3), F.S. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Preliminary FY 2025–26 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. 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 Preliminary Budget maintains an operating profile consistent with FY 2024–25 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 that support the Governor's Executive Orders 19-12 and 23-06 (EO 19-12 and EO 23-06);
- Addressing rising costs of employee benefits; and
- Producing a budget that is focused on the District's mission and responsibilities.

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

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

II. Introduction

5. Any program expenditure as described in section 373.536(5)(e)4.e. and f., F.S. (Outreach), (Management and Administration) respectively, in excess of 15 percent of a district's total budget.
 - 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 2025–26 Preliminary Budget	% of Total Budget
5.0 Outreach	\$ 1,856,424	0.9%
6.0 Management and Administration	\$ 12,765,642	6.2%
Grand Total (programs 1.0 through 6.0)	\$ 205,078,212	100.0%
5.0 and 6.0 Total	\$ 14,622,066	7.1%

II. Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October (within 10 days of adoption)	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October TBD (within 30 days of adoption)	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 9	Preliminary Budget due to DEP for review
December 10	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 14	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 TBD	Tentative Budget due to DEP for review
July 8	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 TBD	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 TBD	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 TBD (within three days of adoption)	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

III. Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2024–25 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2024–25.

Minimum Flows and Levels (MFLs)

- There were no MFLs adopted within the first quarter of FY 2024–25; however, Apshawa Lake South MFLs were presented to the Governing Board, approved, and filed with the Department of State for adoption into rule.
- Three draft MFLs were completed, and peer reviews were initiated on:
 - Johns Lake
 - Lake Prevatt
 - East Crystal and West Crystal lakes
- The development of three deterministic models was initiated in support of the MFL assessment for the Central Springs/East Coast (CSEC) Water Supply Plan.

Modeling

- The USACE Western Boundary Model for the Upper St. Johns River Basin (USJRB) was completed in the first quarter of FY 2024–25.
- The USJRB and the Middle St. Johns River Basin (MSJRB) real-time flood forecasting model contract was executed in the first quarter of FY 2024–25.
- In the first quarter of FY 2024–25, the District continued work on three regional groundwater model updates:
 - North Florida-Southeast Georgia (NFSEG) version 2.0 (v2.0)
 - Central Springs Model (CSM) version 1.1 (v1.1)
 - Southern District Density Dependent (S3DM) model
- The District anticipates completing four hydrologic and water quality models in FY 2024–25:
 - Indian River Lagoon (IRL) water quality model
 - Dam breach evaluation for four District-owned water control structures in the Upper Ocklawaha River Basin
 - Support for the Florida Silver Jackets Basin-Level Flood Model Inventory
 - Lake Jesup hydrodynamic and water quality model

III. Budget Highlights

Abandoned Artesian Well Plugging

- The District anticipates abandoning 35–40 wells, resulting in approximately 5 million gallons per day (mgd) of water savings in the first quarter of FY 2024–25.

Permitting

- The District anticipated issuing 650 environmental resource permits (ERPs) in the first quarter of FY 2024–25.
- The District anticipated issuing 65 consumptive use permits (CUPs) in the first quarter of FY 2024–25.

Regional Water Supply Plans

- The following are updates for the three Regional Water Supply Plans during the first quarter of FY 2024–25.
 - Central Florida Water Initiative (CFWI)
 - A Steering Committee meeting / public workshop was held on November 19, 2024; another meeting is scheduled for April 23, 2025.
 - Work continues to finalize the draft 2025 CFWI Water Supply Plan. The plan will be available for public release in late March or early April.
 - The 2025 CFWI update is on schedule for November 2025 adoption.
 - Central Springs/East Coast (CSEC) – no updates.
 - North Florida Regional Water Supply Partnership (NFRWSP) - no updates.

Multi-basin or Districtwide projects

- Districtwide Cost-share
 - The District has cost-share projects in all four of the strategic planning basins. Eight cost-share projects were expected to be completed in the first quarter of FY 2024–25.
- Agricultural Cost-share
 - In the first quarter of FY 2024–25, the District entered into contracts with landowners for seven agricultural cost-share projects.
- Land Acquisition and Management Activities
 - The District owns, manages, or has interests in approximately 779,725 acres of land, acquired for the purposes of water management, water supply and conservation, and protection of water resources. District staff continually look for opportunities to acquire land to further these goals and priorities. Management activities include prescribed burns, management of nuisance and invasive species, recreational opportunities, and habitat management. These activities, as well as updates to land management

III. Budget Highlights

plans and conducting regular land management review team meetings, occur on a regular basis throughout each year.

- Taylor Creek Reservoir Improvements
 - Located in eastern Orange and Osceola counties, the Taylor Creek Reservoir currently provides surface water to the city of Cocoa for potable water use. The reservoir is an AWS project that can provide up to 54 mgd of water to the city of Cocoa and other water suppliers in the USJRB, MSJRB, and IRL basins. In FY 2023–24 and the first quarter of FY 2024–25, the District completed geotechnical analyses that evaluated potential borrow material at the project site and delineated wetlands to help support project design.

Lower St. Johns River Planning Basin

- Doctors Lake Enhanced Effluent Treatment Project
 - Doctors Lake, in Clay County, has experienced water quality issues due to nutrient loading from stormwater runoff and other non-point sources such as septic tank effluent. This pay-by-performance project is capable of reducing the phosphorus content of reclaimed water used for irrigation within the watershed. In the first quarter of FY 2024–25, it was estimated that the project would remove 164 pounds (lbs.) of phosphorus.
- Black Creek Water Resource Development Project
 - This project, located in southwest Clay County, will recharge the Upper Floridan aquifer using environmentally sustainable higher flows from Black Creek. It will divert up to 10 mgd during high flow periods from the South Fork of Black Creek through a 17-mile-long transmission pipeline, provide water quality treatment, and then discharge into Alligator Creek, which flows directly to Lake Brooklyn. The project is expected to contribute to regional MFL recovery by increasing groundwater levels as well as surface water levels in downstream lakes. Construction in the first quarter of FY 2024–25 continued on the transmission pipeline, pump system, and treatment basins. Completion of the project is expected in fall 2025.

Middle St. Johns River Planning Basin

- Lake Jesup Nutrient Reduction Project
 - In 2021, a preliminary water quality improvement study for Lake Jesup indicated that treatment technologies located on a relatively small footprint could remove an appreciable amount of nutrients from the lake more efficiently than other treatment alternatives, such as a wetland treatment system, which requires more land. The Lake Jesup Nutrient Reduction Project site survey, geotechnical investigation, and wetland delineation have all been completed as of July 2024. Construction of the Bench Top Pilot Study components is underway and will be completed in January 2025.

III. Budget Highlights

Ocklawaha River Planning Basin

- West Marsh Public Access
 - The plan for a new public access area on the west side of the District's Lake Apopka North Shore was initiated in the past fiscal year and continued into the first quarter of FY 2024–25. The West Marsh Public Access site will provide an area for passive recreation and will include a parking area and a non-motorized boat launch. Completion is expected in spring 2025.
- Jones Avenue Stormwater Park
 - This project is a cooperative effort between the District and Orange County and includes construction of water quality treatment facilities to reduce nutrients in storm water prior to discharge to the Lake Apopka North Shore property. Design improvements and modeling continued in the first quarter of FY 2024–25.
- Maintain water management capabilities on former muck farm properties
 - The District continues to invest in levee repair and maintenance adjacent to its muck farm wetland restoration projects. Levee work continued at the Lake Apopka North Shore Restoration Area, Emerald Marsh Conservation Area, Ocklawaha Prairie Restoration Area, and the C-231 Ocklawaha River levee in the first quarter of FY 2024–25. Muck farm restoration is responsible for significant water quality improvements.
- Nutrient management through rough fish harvesting from Lake Apopka
 - The subsidized harvest of gizzard shad, a rough fish, removes phosphorus in the fish themselves and reduces phosphorus recycling from the fish as they feed and resuspend lake bottom sediments. In the first quarter of FY 2024–25, approximately 785,000 lbs. of fish were removed from Lake Apopka resulting in a reduction of 6,468 lbs. of phosphorus. Rough fish are also harvested from Lake George in the MSJRB, but this only occurs during May through September.

Upper St. Johns River / Indian River Lagoon Planning Basin

- Crane Creek M-1 Canal Flow Restoration project
 - The Crane Creek / M-1 Canal Flow Restoration project is an important regional water resource development project currently under construction. When complete, drainage from a 5,300-acre urbanized watershed will be rediverted from the IRL and back to the St. Johns River (the historical flow path) following water quality treatment through a treatment reservoir. This project is anticipated to provide significant benefits to the IRL's water quality, including annual nutrient load reductions of approximately 24,000 lbs. of nitrogen and 3,100 lbs. of phosphorus. Furthermore, because flow is being restored west to the St. Johns River, there will be approximately 7 mgd of additional alternative water supply created. Construction was ongoing in the first quarter of FY 2024–25 and project completion is expected in spring 2025.

III. Budget Highlights

- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture
 - The Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (FJV) is a public-private partnership between the District and FJV that will restore a watershed currently flowing to the IRL by holding and treating stormwater on private land (i.e., treatment reservoir), and thereby eliminate freshwater and nutrient inputs to the IRL. The project is in Indian River County. Once completed, this project has the capability to pump up to 18 mgd of stormwater into the treatment reservoir before releasing the water back to the St. Johns River or being utilized for irrigation purposes. The estimated annual nutrient load reductions to the IRL are 13,000 lbs. of nitrogen and 7,500 lbs. of phosphorus. The rediversion of water back to the St. Johns River, where it flowed historically, will have the added benefit of increasing water supply availability associated with the St. Johns River. Construction began in summer 2024 and completion of the project is expected in late 2025. During the first quarter of FY 2024–25, land clearing was completed and construction of the treatment cells commenced.
- DEP-funded research on biosolids
 - The lakes and wetlands of the USJRB, like many of Florida's aquatic ecosystems, are threatened by excess nutrients. Nutrient enrichment stimulates harmful algal blooms (HABs), which shade the water column, reducing the light available to support critical submerged aquatic vegetation and potentially produce toxins. One increasing source of phosphorus is from the land application of municipal wastewater biosolids. DEP is funding several District-led applied research projects to identify solutions to reduce the threat that phosphorus-rich Class B biosolids can pose to water quality. Ongoing studies focus on the wastewater residuals composition, analyzing runoff from nutrient-enriched fields, and benchtop tests of soil amendments that may reduce leaching of phosphorus from fields with a history of land application. Research in this area will continue through FY 2026–27. During the first quarter of FY 2024–25, the focus was on water quality sampling of field runoff during and after storm events as well completing field studies of phosphorus runoff from multiple pastures.

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. 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 \$87,338,948	<ul style="list-style-type: none"> • Develop and Implement Regional Water Supply Plans • Develop and Implement MFLs and Prevention and Recovery Strategies • Promote Water Conservation • Develop AWS and Water Resource Development Projects
Water Quality \$59,939,514	<ul style="list-style-type: none"> • 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 and Floodplain Management \$31,027,741	<ul style="list-style-type: none"> • 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 \$14,006,367	<ul style="list-style-type: none"> • 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

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2025–26 Preliminary Budget demonstrates the District’s commitment to protecting and restoring Florida’s water resources. The District proposes to continue to focus on mission-critical areas, protecting Florida springs, completing District projects, including AWS projects, and funding capital investments in the region.

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

The Preliminary Budget is \$205,078,212, compared to \$591,135,406 for the FY 2024–25 Adopted Budget. This is a decrease of \$386,057,194, or 65.3 percent. The FY 2025–26 Preliminary Budget does not include projections for state funding of nonrecurring revenues. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2025–26 Preliminary Budget includes \$109,485,114 in ad valorem (property tax) revenue. This is based on maintaining the current year millage rate, to ensure mission critical functions and to support operations of new and existing infrastructure, including flood control structures.

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

For the new fiscal year, the District plans to allocate \$3,500,000 in DEP funds for Springs Cost-share projects. In addition, the District plans to use \$25,500,000 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 373.535, F.S., the District is submitting this FY 2025–26 Preliminary Budget for Legislative review on January 15, 2025. The table in Section 8, Major Use of Funds Variance, provides a programmatic comparison of the FY 2024–25 Adopted Budget to the FY 2025–26 Preliminary Budget. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2024–25 Adopted Budget to the FY 2025–26 Preliminary Budget.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE AND USE OF FUNDS AND WORKFORCE
 Fiscal Years 2024–25 and 2025–26
 PRELIMINARY BUDGET — Fiscal Year 2025–26

	Fiscal Year 2024–25 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2025–26 (Preliminary Budget)
SOURCE OF FUNDS				
Beginning Utilization of Fund Balance @ 09/30/24	\$ 172,329,503			\$ 83,441,004
District Revenues	112,880,105	\$ 2,013,009	\$ -	114,893,114
Local Revenues	200,440	10,480,000	-	10,680,440
State Revenues	453,094,020	-	(386,130,566)	66,963,454
Federal Revenues	1,503,002	-	(1,406,250)	96,752
Unearned Revenue @ 09/30/24	7,137,234	-	(5,212,613)	1,924,621
TOTAL SOURCE OF FUNDS	\$ 747,144,304	\$ 12,493,009	\$ (392,749,429)	\$ 277,999,385
USE OF FUNDS				
Salaries and Benefits	\$ 63,664,894	\$ 14,377	\$ (14,377)	\$ 63,664,894
Contracted Services	17,621,345	3,738,167	(2,388,167)	18,971,345
Operating Expenses	14,915,427	623,623	(97,726)	15,441,324
Operating Capital Outlay	2,555,958	906,186	(129,500)	3,332,644
Fixed Capital Outlay	433,438,322	44,360,000	(421,452,622)	56,345,700
Interagency Expenditures (Cooperative Funding)	58,650,429	12,150,000	(24,333,124)	46,467,305
Debt	289,031	565,969	-	855,000
TOTAL USE OF FUNDS	\$ 591,135,406	\$ 62,358,322	\$ (448,415,516)	\$ 205,078,212
WORKFORCE				
Authorized Positions (Full-Time Equivalents/FTEs)	555.00	-	-	555.00
Contingent Worker (Independent Contractors)	7.92	-	-	7.92
Other Personal Services (OPS)	-	-	-	-
Intern	3.33	-	-	3.33
Volunteer	-	-	-	-
TOTAL WORKFORCE	566.25	-	-	566.25

III. Budget Highlights

2. Adequacy of Fiscal Resources

The evaluation of fiscal resources over a five-year span is required to ensure sustainable funding for all projects and plans set forth by the District. This evaluation includes the District's long-term funding plan, demonstrating the District's ability to adequately address the core mission areas of responsibility (AORs).

The District's sources of revenue are:

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

The FY 2025–26 operating budget totaling \$93,067,750, funded primarily with ad valorem taxes, accounts for approximately 45 percent of the total budget. This is a 3.4 percent, or \$3,022,220, increase when compared to the operating budget for the FY 2024–25 Adopted Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2025–26 Preliminary Budget has allocated \$21,825,364, or 19 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 \$66,963,454, and 94.5 percent of the total will be used for fixed capital outlay and cooperative funding projects. A major appropriation under fixed capital outlay funded by the state includes \$20,000,000 for the C-10 Water Management 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, and \$25,500,000 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.

The tables on the following pages provide summaries of projected use of fund balances through FY 2029–30 and the uses of fund balances by program and major object class.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
PRELIMINARY BUDGET — Fiscal Year 2025–26

		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2025					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2024	Utilization of Fund Balance FY 2024–25 (Current Adopted)	Other Adjustments Prior to Sept 30, 2025	Projected Total Fund Balance Sept 30, 2025	FY 2025–26	FY 2026–27	FY 2027–28	FY 2028–29	FY 2029–30	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 634,235	\$ -	\$ -	\$ 634,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 634,235
NONSPENDABLE SUBTOTAL		\$ 634,235	\$ -	\$ -	\$ 634,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 634,235
RESTRICTED											
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	4,179	-	-	4,179	-	-	-	-	-	4,179
WQ/FP/NS	Mitigation	15,839,327	(300,000)	-	15,539,327	300,000	150,000	150,000	150,000	150,000	14,639,327
RESTRICTED SUBTOTAL		\$ 15,843,506	\$ (300,000)	\$ -	\$ 15,543,506	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 14,643,506
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 15,238,003	\$ -	\$ 703,965	\$ 15,941,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,941,968
WQ/NS	Land Management / Acquisition	8,925,652	(2,238,197)	-	6,687,455	4,932,278	1,755,177	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection										
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	6,067,608	(6,067,608)	1,250,000	1,250,000	-	125,000	125,000	125,000	125,000	750,000
WS/WQ/FP/NS	C-10 Water Management Area	10,000,000	-	-	10,000,000	7,212,174	2,787,826	-	-	-	-
WS	OFS Springs Prevention/Recovery Strategy										
WS/WQ/FP/NS	Taylor Creek Reservoir	18,000,000	-	-	18,000,000	-	7,920,000	9,500,000	580,000	-	-
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	31,475,684	(31,475,684)	4,880,000	4,880,000	-	2,440,000	2,440,000	-	-	-
WS/WQ/FP/NS	St. Johns River Basin Restoration										
WS/WQ/FP/NS	Lake Jesup Nutrient / Flow Reduction	-	-	10,000,000	10,000,000	-	10,000,000	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	45,235,639	(40,052,662)	(5,182,976)	-	-	-	-	-	-	-
COMMITTED SUBTOTAL		\$ 134,942,586	\$ (79,834,151)	\$ 11,650,989	\$ 66,759,423	\$ 12,144,452	\$ 25,028,003	\$ 12,065,000	\$ 705,000	\$ 125,000	\$ 16,691,968
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 8,754,347	\$ (8,754,347)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED SUBTOTAL		\$ 8,754,347	\$ (8,754,347)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	\$ 12,154,829	\$ -	\$ (11,650,989)	503,840	-	-	-	-	-	503,840
UNASSIGNED SUBTOTAL		\$ 12,154,829	\$ -	\$ (11,650,989)	\$ 503,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,840
TOTAL		\$ 172,329,503	\$ (88,888,498)	\$ -	\$ 83,441,004	\$ 12,444,452	\$ 25,178,003	\$ 12,215,000	\$ 855,000	\$ 275,000	\$ 32,473,549

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 2025–26

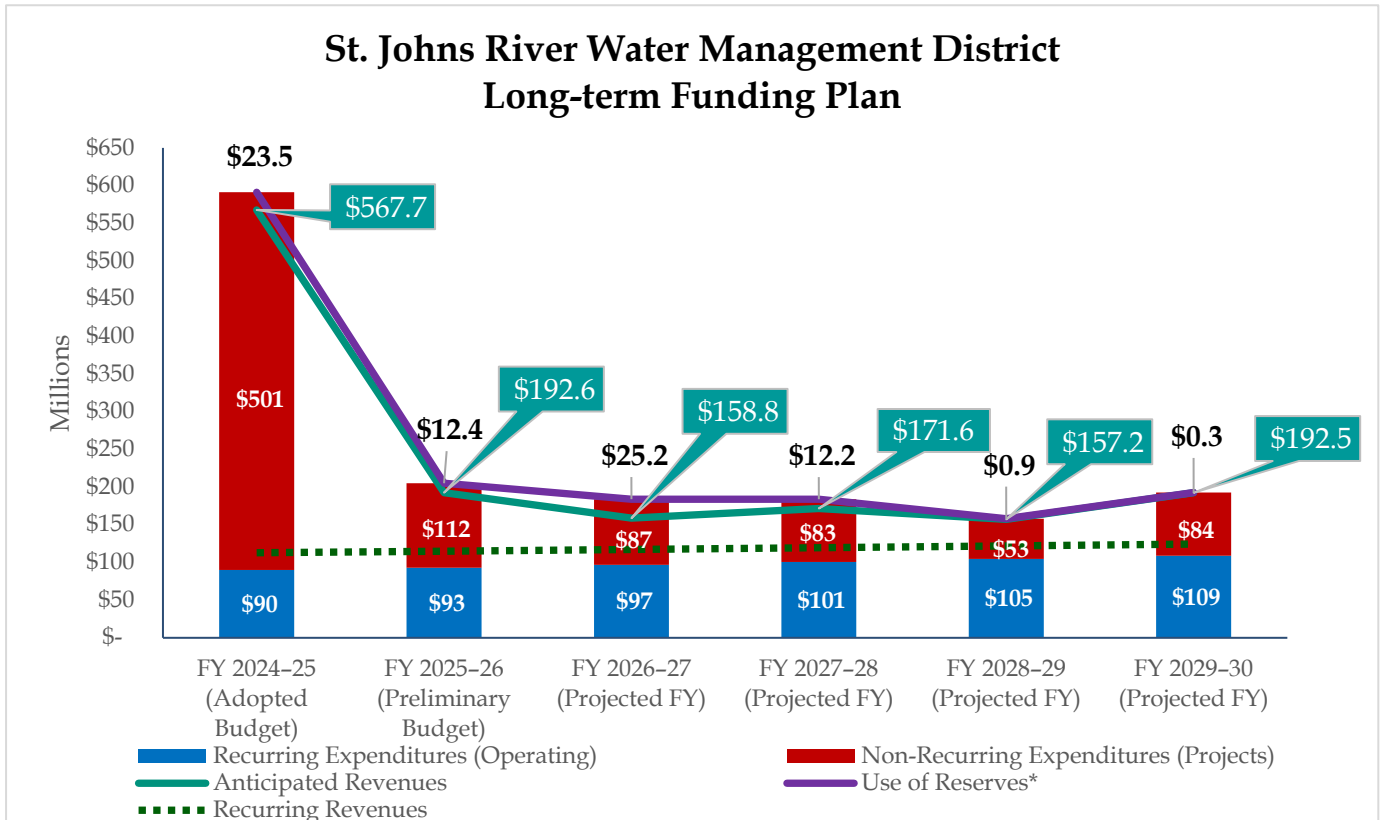
PRELIMINARY BUDGET — Fiscal Year 2025–26

	PRELIMINARY BUDGET — Fiscal Year 2025–26	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 23,887,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	111,229,670	-	11,087,174	-	-	-	-	11,087,174
3.0 Operation and Maintenance of Works and Lands	35,823,832	-	1,357,278	-	-	-	-	1,357,278
4.0 Regulation	19,515,089	-	-	-	-	-	-	-
5.0 Outreach	1,856,424	-	-	-	-	-	-	-
6.0 Management and Administration	12,765,642	-	-	-	-	-	-	-
TOTAL	\$ 205,078,212	\$ -	\$ 12,444,452	\$ -	\$ -	\$ -	\$ -	\$ 12,444,452

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	-	-	-	-	-	11,087,174	-	-	-	11,087,174
3.0 Operation and Maintenance of Works and Lands	-	-	900,000	457,278	-	-	-	-	-	1,357,278
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 900,000	\$ 457,278	\$ -	\$ 11,087,174	\$ -	\$ -	\$ -	\$ 12,444,452

III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2024–25 Adopted Budget, FY 2025–26 Preliminary Budget, and proposed expense and revenue growth through FY 2029–30. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap. The long-term graph includes forecasted new nonrecurring expenses related to the District’s fixed capital outlay and cost-share program projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (373.805(4)(d), F.S), statutory compliance projects.

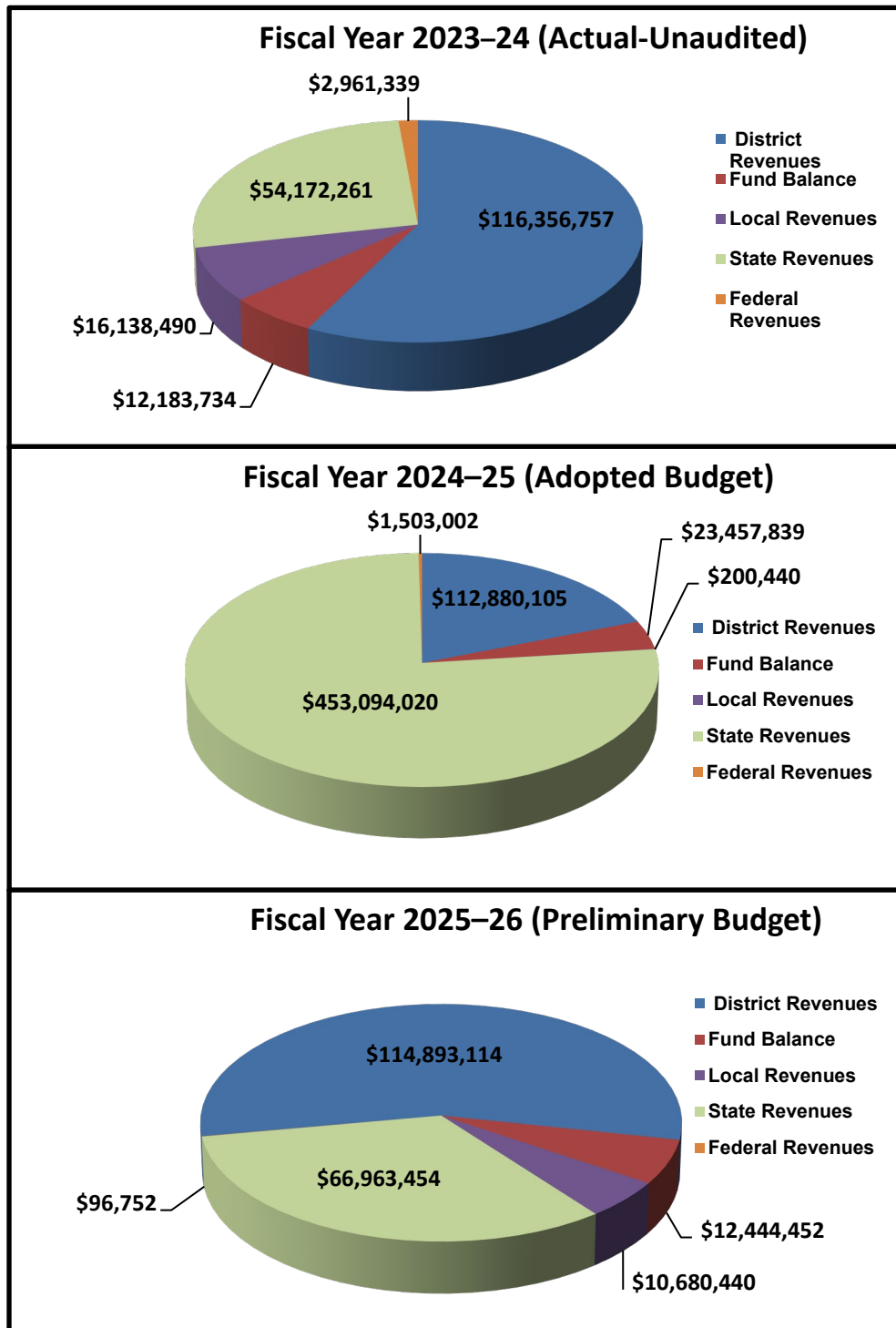


* The total budget includes the use of reserves and the anticipated total revenues as well as the sum of recurring and non-recurring expenditures. The use of reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue line is provided in comparison to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

III. Budget Highlights

3. Source of Funds: Three-Year Comparison

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
REVENUES BY SOURCE
PRELIMINARY BUDGET – Fiscal Year 2025–26



III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023–24 (Actual-Unaudited), 2024–25 (Adopted Budget) and 2025–26 (Preliminary Budget)
PRELIMINARY BUDGET — Fiscal Year 2025–26

SOURCE OF FUNDS	Fiscal Year 2023–24 (Actual-Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 116,356,757	\$ 112,880,105	\$ 114,893,114	\$ 2,013,009	1.8%
Fund Balance	12,183,734	23,457,839	12,444,452	(11,013,387)	-46.9%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	16,138,490	200,440	10,680,440	10,480,000	5228.5%
State General Revenues	22,695,233	438,935,889	57,944,652	(380,991,237)	-86.8%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	140,854	382,587	681,497	298,910	78.1%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	19,541,358	12,670,832	7,095,000	(5,575,832)	-44.0%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	11,794,816	1,104,712	1,242,305	137,593	12.5%
Federal Revenues	2,600	925,100	2,600	(922,500)	-99.7%
Federal through State (DEP)	2,958,739	577,902	94,152	(483,750)	-83.7%
SOURCE OF FUND TOTAL	\$ 201,812,581	\$ 591,135,406	\$ 205,078,212	\$ (386,057,194)	-65.3%

District Revenues include	Fiscal Year 2023–24 (Actual-Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	\$ 98,287,646	\$ 107,485,114	\$ 109,485,114	\$ 2,000,000	1.9%
Permit and License Fees	2,334,103	2,125,000	2,275,000	150,000	7.1%
Timber Revenue	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	2,137,658	1,736,391	1,599,400	(136,991)	-7.9%
Investment Earnings (Loss) Include Interest	13,164,521	1,290,000	1,290,000	-	-
Penalties and Fines	-	-	-	-	-
Other Revenues	432,829	243,600	243,600	-	-

REVENUES BY SOURCE	Fiscal Year 2023–24 (Actual-Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 116,356,757	\$ 112,880,105	\$ 114,893,114	\$ 2,013,009	1.8%
Fund Balance	12,183,734	23,457,839	12,444,452	(11,013,387)	-46.9%
Debt	-	-	-	-	-
Local Revenues	16,138,490	200,440	10,680,440	10,480,000	5228.5%
State Revenues	54,172,261	453,094,020	66,963,454	(386,130,566)	-85.2%
Federal Revenues	2,961,339	1,503,002	96,752	(1,406,250)	-93.6%
TOTAL	\$ 201,812,581	\$ 591,135,406	\$ 205,078,212	\$ (386,057,194)	-65.3%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2024–25 and the Preliminary Budget for FY 2025–26 by revenue source.

District Revenues

The District is expected to generate \$109,485,114 in ad valorem revenues, which includes a projected increase of \$2,000,000, or 1.9 percent, in FY 2025–26. The estimated increase is a result of additional tax revenues from new construction as well as maintaining the current year millage rate to ensure mission critical functions and to support operations of new and existing infrastructure, including flood control structures.

Other District sources, which include forecasted revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues, for FY 2025–26 total \$5,408,000. This represents an increase of \$13,009, or 0.2 percent, compared to the FY 2024–25 Adopted Budget. The increase is attributed to an anticipated increase in license and permit fees 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 2025–26 totals \$12,444,452. This represents a decrease of 47 percent, or \$11,013,387, compared to the FY 2024–25 Adopted Budget. The decrease in the use of fund balance is in accordance with the District's strategically planned Fund Balance Utilization Schedule.

Local Revenues

The Preliminary Budget includes \$10,680,440 from local sources. This is an increase of 5,228.5 percent, or \$10,480,000, compared to the FY 2024–25 Adopted Budget. The majority of the increase in funding is primarily due to funding from the 2024 Save Our Indian River Lagoon (SOIRL) program for the C-10 Water Management Area Project.

State Revenues

State funding in the Preliminary Budget totals \$66,963,454, which is an 85.2 percent, or \$386,130,566, decrease compared to the FY 2024–25 Adopted Budget. The decrease is primarily due to a one-time appropriation of \$400,000,000 for the Grove Land Reservoir and Stormwater Treatment Area Project during the 2024 legislative session. State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)

The District anticipates using \$7,095,000 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for two cooperative funding programs totaling \$4,000,000, including the Springs Funding Cost-share Placeholder (\$3,500,000), under activity 2.3; as well as the Tri-County Agricultural Area Water Management Partnership Infield Best

III. Budget Highlights

Management Practices Program Placeholder (\$500,000) under 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 \$1,051,300 for four projects under Contracted Services, including Surveying Services (\$60,000), Vegetation Management and Planting Services (\$278,000), and Fire Management — Prescribed Burns (\$90,000) under activity 3.1; and Vegetation Management and Planting Services (\$623,300) under activity 3.4.

Florida Department of Transportation (FDOT)

The District anticipates using \$681,497 from FDOT to fund one FDOT Mitigation Enhancement Project, First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000), under activity 2.3; four restoration projects (\$441,497) 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 \$57,944,652, which includes an appropriation for the C-10 Water Management Area Project (\$20,000,000), the Indian River Lagoon Projects Placeholder (\$10,000,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000), and Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$250,000) under activity 2.3; and Taylor Creek Reservoir Improvements (\$1,000,000) and Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$25,500,000) under subactivity 2.2.1. The remaining balances will be used for the DEP Status Monitoring Program (\$344,652) under activity 1.2.

Other State Revenues

Total projected funding under this category totals \$1,242,305, which includes funding from the Florida Fish and Wildlife Conservation Commission (FWC) to fund Invasive DEP / FWC Plant Management (\$200,000) under activity 3.4; Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns (\$340,000) under activity 3.1; and Pine Meadows Hydro Improvements (\$200,000), as well as a prior year legislative appropriation under this category to fund the Indian River Lagoon Projects Placeholder (\$502,305) under activity 2.3.

III. Budget Highlights

Federal Revenues

Funding from federal sources for FY 2025–26 is projected to total \$96,752. This is a decrease of 93.6 percent, or \$1,406,250, from the FY 2024–25 Adopted Budget. The decrease in funding is due to no new funding for the Brevard County Pioneer Road Denitrification project as well as no new funding for the Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection 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. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

III. Budget Highlights

5. Source of Funds by Program

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

PRELIMINARY BUDGET — Fiscal Year 2025–26

Fiscal Year 2023–24 (Actual-Unaudited)

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 (Actual-Unaudited)
District Revenues	\$ 17,664,130	\$ 50,120,178	\$ 20,924,495	\$ 15,573,666	\$ 1,517,726	\$ 10,556,562	\$ 116,356,757
Fund Balance	648,867	6,003,803	5,531,064	-	-	-	12,183,734
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	219,235	15,882,881	20,088	8,768	666	6,852	16,138,490
State General Revenues	751,583	21,943,650	-	-	-	-	22,695,233
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	140,854	-	-	-	140,854
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	17,853,638	1,687,720	-	-	-	19,541,358
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	50,000	11,326,934	417,882	-	-	-	11,794,816
Federal Revenues	606	413	450	609	46	476	2,600
Federal through State (DEP)	70,503	2,888,236	-	-	-	-	2,958,739
SOURCE OF FUND TOTAL	\$ 19,404,924	\$ 126,019,733	\$ 28,722,553	\$ 15,583,043	\$ 1,518,438	\$ 10,563,890	\$ 201,812,581

District Revenues include	
Ad Valorem	\$ 98,287,646
Permit and License Fees	2,334,103
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	2,137,658
Investment Earnings (Loss) -	
Include Interest	13,164,521
Penalties and Fines	-
Other Revenues	432,829

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 (Actual-Unaudited)
District Revenues	\$ 17,664,130	\$ 50,120,178	\$ 20,924,495	\$ 15,573,666	\$ 1,517,726	\$ 10,556,562	\$ 116,356,757
Fund Balance	648,867	6,003,803	5,531,064	-	-	-	12,183,734
Debt	-	-	-	-	-	-	-
Local Revenues	219,235	15,882,881	20,088	8,768	666	6,852	16,138,490
State Revenues	801,583	51,124,222	2,246,456	-	-	-	54,172,261
Federal Revenues	71,109	2,888,649	450	609	46	476	2,961,339
TOTAL	\$ 19,404,924	\$ 126,019,733	\$ 28,722,553	\$ 15,583,043	\$ 1,518,438	\$ 10,563,890	\$ 201,812,581

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

PRELIMINARY BUDGET — Fiscal Year 2025–26

Fiscal Year 2024–25 (Adopted 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 (Adopted 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	433,751,447	5,000,000	-	-	-	438,935,889
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	922,907	426	635	63	468	925,100
Federal through State (DEP)	94,152	483,750	-	-	-	-	577,902
SOURCE OF FUND TOTAL	\$ 22,464,739	\$ 495,770,743	\$ 39,370,833	\$ 19,214,685	\$ 1,861,676	\$ 12,452,730	\$ 591,135,406

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 (Adopted 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	443,844,584	9,064,994	-	-	-	453,094,020
Federal Revenues	94,753	1,406,657	426	635	63	468	1,503,002
TOTAL	\$ 22,464,739	\$ 495,770,743	\$ 39,370,833	\$ 19,214,685	\$ 1,861,676	\$ 12,452,730	\$ 591,135,406

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

PRELIMINARY BUDGET — Fiscal Year 2025–26

Fiscal Year 2025–26 (Preliminary 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 2025–26 (Preliminary Budget)
District Revenues	\$ 23,286,502	\$ 27,193,714	\$ 30,293,495	\$ 19,505,308	\$ 1,855,667	\$ 12,758,428	\$ 114,893,114
Fund Balance	-	11,087,174	1,357,278	-	-	-	12,444,452
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	161,648	10,496,056	6,136	9,146	708	6,746	10,680,440
State General Revenues	344,652	57,600,000	-	-	-	-	57,944,652
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	150,000	531,497	-	-	-	681,497
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	4,000,000	3,095,000	-	-	-	7,095,000
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	702,305	540,000	-	-	-	1,242,305
Federal Revenues	601	421	426	635	49	468	2,600
Federal through State (DEP)	94,152	-	-	-	-	-	94,152
SOURCE OF FUND TOTAL	\$ 23,887,555	\$ 111,229,670	\$ 35,823,832	\$ 19,515,089	\$ 1,856,424	\$ 12,765,642	\$ 205,078,212

District Revenues include

Ad Valorem	\$ 109,485,114
Permit and License Fees	2,275,000
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	1,599,400
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 2025–26 (Preliminary Budget)
District Revenues	\$ 23,286,502	\$ 27,193,714	\$ 30,293,495	\$ 19,505,308	\$ 1,855,667	\$ 12,758,428	\$ 114,893,114
Fund Balance	-	11,087,174	1,357,278	-	-	-	12,444,452
Debt	-	-	-	-	-	-	-
Local Revenues	161,648	10,496,056	6,136	9,146	708	6,746	10,680,440
State Revenues	344,652	62,452,305	4,166,497	-	-	-	66,963,454
Federal Revenues	94,753	421	426	635	49	468	96,752
TOTAL	\$ 23,887,555	\$ 111,229,670	\$ 35,823,832	\$ 19,515,089	\$ 1,856,424	\$ 12,765,642	\$ 205,078,212

III. Budget Highlights

6. Proposed Millage Rate

In accordance with Florida Statute, the rolled-back millage rate is calculated in the following manner:

The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate."

Section 200.065(1), F.S.

When certified property values are received from the property appraisers in July, the datum from all counties in the District's jurisdiction is compiled and calculated to determine the rolled-back millage rates for the District. The annual property tax cycle, known as TRIM (Truth in Millage) as defined by Florida Statute, begins with the certification of taxable values every July 1 so taxing authorities can determine the millage rates to levy ad valorem taxes.

The FY 2025–26 Preliminary Budget ad valorem tax revenue is based on maintaining the FY 2024–25 millage rate of 0.1793. The millage rate and estimated ad valorem revenues will be refined during the Tentative Budget development. Additionally, upon receipt of certified values received from the property appraisers, the rolled back rate will be computed, as well as the impacts related to the new homestead exemption constitutional amendment. The proposed millage rate is estimated to generate \$109,485,114 in ad valorem property tax revenue for fiscal year 2025–26, which represents a 1.9 percent increase compared to the FY 2024–25 Adopted Budget. The table on the next page provides a comparison of five-year millage rates and ad valorem taxes.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT FIVE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26 PRELIMINARY BUDGET — Fiscal Year 2025–26					
DISTRICTWIDE					
Ad Valorem Tax Comparison	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)
Ad Valorem Taxes	\$ 93,071,990	\$ 95,473,023	\$ 98,287,646	\$ 107,485,114	\$ 109,485,114
Adopted Millage Rate	0.2189	0.1974	0.1793	0.1793	0.1793
Rolled-back Rate	0.2189	0.1974	0.1793	0.1686	0.1793
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	6.3%	0.0%
Gross Taxable Value for Operating Purposes	\$ 439,982,667,464	\$ 501,149,395,435	\$ 566,770,809,941	\$ 621,213,259,637	\$ 633,637,524,830
Net New Taxable Value	\$ 10,396,086,814	\$ 13,205,338,754	\$ 15,347,277,566	\$ 18,487,168,926	\$ 12,424,265,193
Adjusted Taxable Value	\$ 429,586,580,650	\$ 487,944,056,681	\$ 551,423,532,375	\$ 602,726,090,711	\$ 621,213,259,637

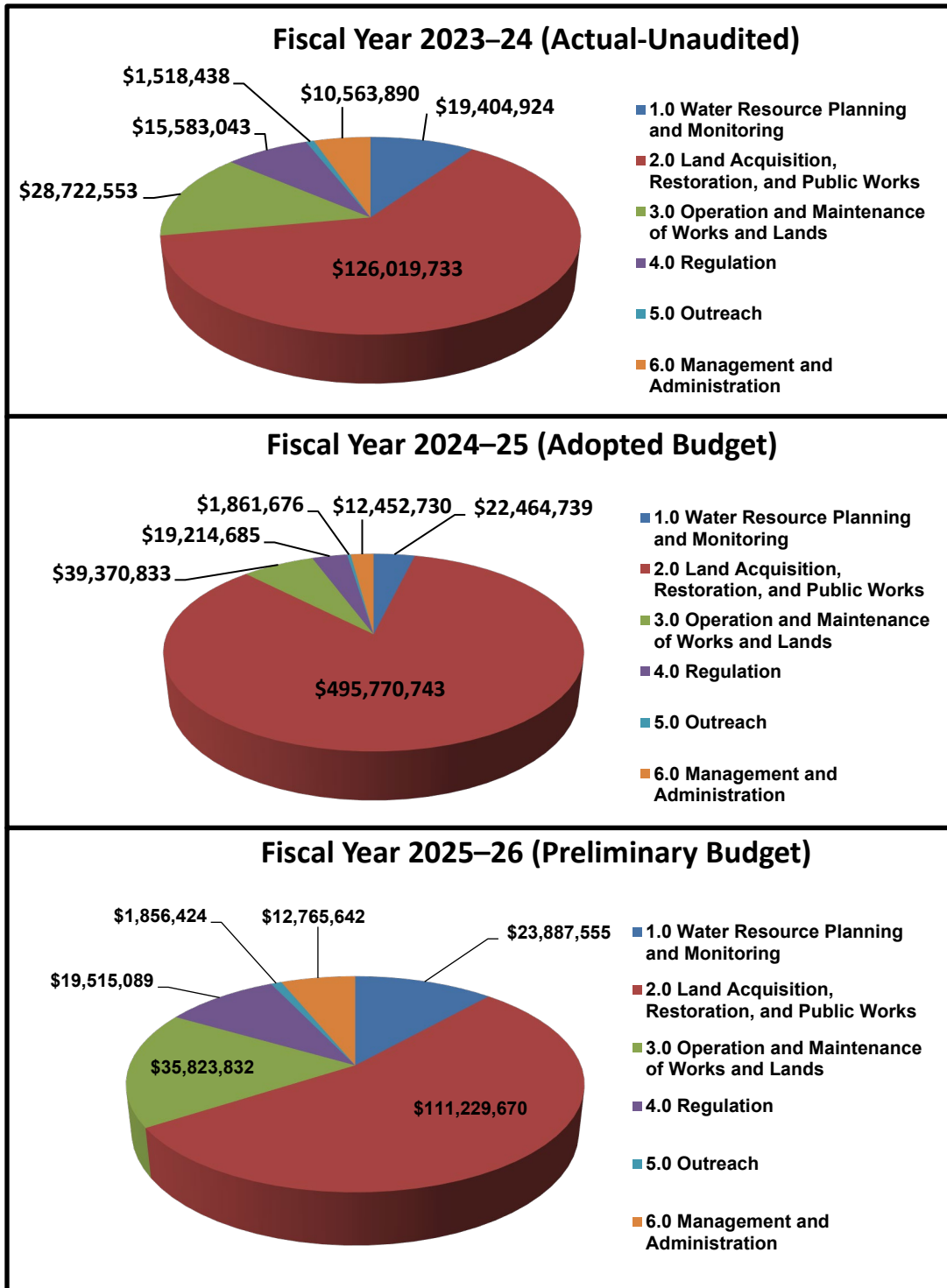
III. Budget Highlights

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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

EXPENDITURES BY PROGRAM

PRELIMINARY BUDGET – Fiscal Year 2025–26



III. Budget Highlights

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

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

Fiscal Year 2025–26 (Preliminary Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted)	Fiscal Year 2025–26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 14,862,769	\$ 17,169,320	\$ 19,404,924	\$ 22,464,739	\$ 23,887,555	\$ 1,422,816	6.3%
1.1 - District Water Management Planning	4,212,683	5,013,602	5,446,641	6,793,162	6,858,162	65,000	1.0%
1.1.1 Water Supply Planning	3,043,326	3,733,076	3,979,830	4,949,919	4,889,919	(60,000)	-1.2%
1.1.2 Minimum Flows and Levels	1,100,395	1,225,843	1,412,546	1,743,243	1,868,243	125,000	7.2%
1.1.3 Other Water Resources Planning	68,962	54,683	54,265	100,000	100,000	-	-
1.2 - Research, Data Collection, Analysis, and Monitoring	8,615,759	9,511,110	11,297,300	12,623,981	13,708,808	1,084,827	8.6%
1.3 - Technical Assistance	453,028	572,481	637,409	645,766	645,766	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	480,202	582,212	604,394	841,025	825,510	(15,515)	-1.8%
1.5 - Technology and Information Services	1,101,097	1,489,915	1,419,180	1,560,805	1,849,309	288,504	18.5%
2.0 Land Acquisition, Restoration, and Public Works	\$ 58,379,990	\$ 81,353,595	\$ 126,019,733	\$ 495,770,743	\$ 111,229,670	\$(384,541,073)	-77.6%
2.1 - Land Acquisition	3,409,020	1,410,425	1,941,869	405,465,358	5,085,143	(400,380,215)	-98.7%
2.2 - Water Source Development	12,567,836	42,476,755	75,973,595	37,410,327	34,717,503	(2,692,824)	-7.2%
2.2.1 Water Resource Development Projects	11,772,088	41,672,125	74,724,367	36,109,048	33,116,224	(2,992,824)	-8.3%
2.2.2 Water Supply Development Assistance	-	-	-	-	-	-	-
2.2.3 Other Water Source Development Activities	795,748	804,630	1,249,228	1,301,279	1,601,279	300,000	23.1%
2.3 - Surface Water Projects	37,407,132	36,195,829	46,801,753	51,308,624	69,649,842	18,341,218	35.7%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	4,108,758	(52,216)	(1,580)	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	408,349	325,409	336,274	493,387	482,085	(11,302)	-2.3%
2.7 - Technology and Information Services	736,895	997,393	967,822	1,093,047	1,295,097	202,050	18.5%
3.0 Operation and Maintenance of Works and Lands	\$ 26,371,278	\$ 23,480,002	\$ 28,722,553	\$ 39,370,833	\$ 35,823,832	\$ (3,547,001)	-9.0%
3.1 - Land Management	5,192,386	5,524,296	5,038,568	6,978,694	7,149,754	171,060	2.5%
3.2 - Works	8,205,158	6,303,188	10,813,943	15,481,009	11,301,094	(4,179,915)	-27.0%
3.3 - Facilities	4,759,495	2,857,772	3,686,290	6,580,092	6,089,507	(490,585)	-7.5%
3.4 - Invasive Plant Control	2,404,794	2,456,717	2,150,967	3,328,172	3,328,672	500	0.0%
3.5 - Other Operation and Maintenance Activities	852,109	1,266,945	1,229,530	774,908	749,192	(25,716)	-3.3%
3.6 - Fleet Services	4,146,302	3,973,817	4,747,339	5,120,782	5,893,782	773,000	15.1%
3.7 - Technology and Information Services	811,034	1,097,267	1,055,916	1,107,176	1,311,831	204,655	18.5%
4.0 Regulation	\$ 12,553,628	\$ 14,536,966	\$ 15,583,043	\$ 19,214,685	\$ 19,515,089	\$ 300,404	1.6%
4.1 - Consumptive Use Permitting	2,038,428	2,157,067	2,388,263	3,185,777	3,349,924	164,147	5.2%
4.2 - Water Well Construction Permitting and Contractor Licensing	244,307	258,763	264,277	453,143	453,436	293	0.1%
4.3 - Environmental Resource and Surface Water Permitting	7,196,639	8,336,263	9,228,227	11,303,345	11,152,151	(151,194)	-1.3%
4.4 - Other Regulatory and Enforcement Activities	2,000,705	2,236,741	2,276,434	2,621,764	2,603,809	(17,955)	-0.7%
4.5 - Technology and Information Services	1,073,549	1,548,132	1,425,842	1,650,656	1,955,769	305,113	18.5%

III. Budget Highlights

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

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

Fiscal Year 2025–26 (Preliminary Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted)	Fiscal Year 2025–26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
5.0 Outreach	\$ 1,142,693	\$ 1,427,160	\$ 1,518,438	\$ 1,861,676	\$ 1,856,424	\$ (5,252)	-0.3%
5.1 - Water Resource Education	19,426	223,642	351,903	404,416	446,502	42,086	10.4%
5.2 - Public Information	997,854	1,031,170	1,010,375	1,203,594	1,131,633	(71,961)	-6.0%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	40,505	58,298	46,487	125,825	126,825	1,000	0.8%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	84,908	114,050	109,673	127,841	151,464	23,623	18.5%
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 113,568,358	\$ 137,967,043	\$ 191,248,691	\$ 578,682,676	\$ 192,312,570	\$(386,370,106)	-66.8%
6.0 Management and Administration	\$ 9,106,782	\$ 9,907,303	\$ 10,563,890	\$ 12,452,730	\$ 12,765,642	\$ 312,912	2.5%
6.1 - Administrative and Operations Support	6,626,117	7,322,236	7,954,391	9,126,460	9,439,372	312,912	3.4%
6.1.1 - Executive Direction	1,221,353	1,505,197	1,784,710	1,709,358	1,709,358	-	-
6.1.2 - General Counsel / Legal	523,671	470,936	568,453	636,608	655,520	18,912	3.0%
6.1.3 - Inspector General	170,145	183,421	199,328	214,137	214,137	-	-
6.1.4 - Administrative Support	2,121,054	2,202,088	2,311,193	3,020,230	3,038,730	18,500	0.6%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	554,336	615,011	670,487	854,999	854,999	-	-
6.1.7 - Human Resources	979,174	982,062	1,111,932	1,247,098	1,310,798	63,700	5.1%
6.1.8 - Communications	158,243	197,666	185,555	226,552	213,310	(13,242)	-5.8%
6.1.9 - Technology and Information Services	898,141	1,165,855	1,122,733	1,217,478	1,442,520	225,042	18.5%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,480,665	2,585,067	2,609,499	3,326,270	3,326,270	-	-
TOTAL	\$ 122,675,140	\$ 147,874,346	\$ 201,812,581	\$ 591,135,406	\$ 205,078,212	\$(386,057,194)	-65.3%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for FY 2024–25 and the Preliminary Budget for FY 2025–26, highlighting significant variances at the program level. Each of these major variances is explained below the table.

Expenditures by Program	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 22,464,739	\$ 23,887,555	\$ 1,422,816	6.3%
2.0 Land Acquisition, Restoration, and Public Works	495,770,743	111,229,670	(384,541,073)	-77.6%
3.0 Operation and Maintenance of Works and Lands	39,370,833	35,823,832	(3,547,001)	-9.0%
4.0 Regulation	19,214,685	19,515,089	300,404	1.6%
5.0 Outreach	1,861,676	1,856,424	(5,252)	-0.3%
6.0 Management and Administration	12,452,730	12,765,642	312,912	2.5%

Program 1.0 — Water Resources Planning and Monitoring

The program budget for Water Resources Planning and Monitoring in the FY 2025–26 Preliminary Budget has a 6.3 percent, or \$1,422,816, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 23.1 percent, or \$1,160,436, primarily due to projected increases in Computer Technology Services (\$130,160), Consultant Services (\$130,619), Mapping Services and Aerial Photos (\$180,000), and Water Well Construction Services (\$770,000), which are partially offset by a decrease in Seagrass Mapping and Water Quality Collection (\$94,200).
- Debt Services will increase by 524.6 percent, or \$130,569, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 2025–26 Preliminary Budget has a 77.6 percent, or \$384,541,073 decrease, compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will decrease by 11.3 percent, or \$628,304, primarily due to projected decreases in Feasibility Studies — Lower and Middle Basins (\$600,000) and Data Collection and Analysis Services (\$599,332), which are partially offset by increases in Abandoned Artesian Well Plugging (\$300,000) and Consultant Services (\$353,235).
- Operating Capital Outlay will increase by 29.3 percent, or \$21,801, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000) and Computer Hardware Over \$5,000 (\$34,367), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,566).
- Fixed Capital Outlay will decrease by 88.8 percent, or \$371,850,215, primarily due to the progression of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), which is partially offset by an increase for the C-10 Water Management Area Project (\$36,970,000).
- Interagency Expenditures will decrease by 20.8 percent, or \$12,183,124, primarily due to projected decreases in Lake Apopka Restoration Placeholder

III. Budget Highlights

(\$5,500,000), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$2,250,000), 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), 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), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$922,500), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), City of 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), City of Umatilla Central Avenue Lift Station (\$655,597), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of Fellsmere State Street Reservoir Expansion (\$546,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000), Brevard County Pioneer Road Denitrification (\$483,750), and Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), which are partially offset by an increase in Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$11,900,000).

- Debt Services will increase by 524.6 percent, or \$91,438, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Program 3.0 — Operation and Maintenance of Works and Lands

The program budget for Operation and Maintenance of Works and Lands in the FY 2025–26 Preliminary Budget has a 9 percent, or \$3,547,001, decrease, compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 10 percent, or \$509,124, due to projected increases in Locktending Services (\$40,992), Janitorial Services (\$50,000), Vegetation Management and Planting Services (\$54,000), Computer Technology Services (\$88,188), Longleaf Pine Preserve (\$91,217), Lake Jesup Conservation Area (\$97,500), Security Services (\$109,000), and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$195,600), which are partially offset by a decrease in West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will increase by 5.2 percent, or \$419,867, primarily due to projected increases in Tires and Tubes (\$10,000), Janitorial Supplies (\$10,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$10,500), Utilities (\$25,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$35,000), Repair and Maintenance of Property and Works (\$50,000), Repair and Maintenance of Equipment (\$73,745), Repair and Maintenance of Buildings (\$83,000), and Chemical Supplies (\$100,000).

III. Budget Highlights

- Operating Capital Outlay will increase by 38.2 percent, or \$687,454, primarily due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$335,000) and Motor Vehicles (\$340,500).
- Fixed Capital Outlay will decrease by 35.9 percent, or \$5,242,407, primarily due to a projected decrease in Operational Support Placeholder (\$5,000,000).
- Debt Services will increase by 46.9 percent, or \$93,335, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 2025–26 Preliminary Budget has a 1.6 percent, or \$300,404, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 13.1 percent, or \$130,248, primarily due to a projected increase in Computer Technology Services (\$131,475), which is offset by a decrease in Software Maintenance Services (\$6,114).
- Operating Capital Outlay will increase by 15.9 percent, or \$17,820, due to a projected increase in Computer Hardware Over \$5,000 (\$51,899), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$34,079).
- Debt Services will increase by 524.6 percent, or \$138,085, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Program 5.0 — Outreach

The program budget for Outreach in the FY 2025–26 Preliminary Budget has a 0.3 percent, or \$5,252, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 8.5 percent, or \$10,086, due to a projected increase in Computer Technology Services (\$10,183), which is offset by a decrease in Software Maintenance Services (\$475).
- Operating Expenses will decrease by 7.8 percent, or \$27,413, primarily due to projected decreases in Promotional Activities (\$35,000) and Telephone and Communications (\$1,040), which are partially offset by increases in Office Support Supplies (\$46), Recording and Court Costs (\$59), Computer Software (\$227), Computer Hardware Under \$5,000 (\$354), Repair and Maintenance of Equipment (\$490), Uniforms (\$550), Subscriptions (\$1,000), In-State Training and Related Travel (\$1,563), Training — No Travel (\$2,152), and Memberships, Professional Certifications, and Licenses (\$2,179).
- Operating Capital Outlay will increase by 15.9 percent, or \$1,380, due to a projected increase in Computer Hardware Over \$5,000 (\$4,019), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,639).
- Debt Services will increase by 524.7, or \$10,694, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

III. Budget Highlights

Program 6.0 — Management and Administration

The program budget for Management and Administration in the FY 2025–26 Preliminary Budget has a 2.5 percent, or \$312,912, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.2 percent, or \$14,374, due to an FTE redirection from Program 3.0.
- Contracted Services will increase by 21.1 percent, or \$168,410, primarily due to projected increases in Training Services (\$52,200) and Computer Technology Services (\$96,972).
- Operating Expenses will increase by 0.4 percent, or \$15,136, primarily due to projected increases in Training — No Travel (\$66), Memberships, Professional Certifications, and Licenses (\$339), Books and Technical Materials (\$369), Office Support Supplies (\$458), Uniforms (\$500), In-State Training and Related Travel (\$808), Recording and Court Costs (\$1,750), Computer Software (\$2,161), Computer Hardware Under \$5,000 (\$3,369), Other Utilities (\$4,000), Repair and Maintenance of Equipment (\$4,668), and Advertising (\$6,534), which are partially offset by a decrease in Telephone and Communications (\$9,910).
- Operating Capital Outlay will increase by 15.9 percent, or \$13,144, due to a projected increase in Computer Hardware Over \$5,000 (\$38,279), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,135).
- Debt Services will increase by 524.6 percent, or \$101,848, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 2025–26 Preliminary Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

ALL PROGRAMS

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 14,862,769	\$ 17,169,320	\$ 19,404,924	\$ 22,464,739	\$ 23,887,555	\$ 1,422,816	6.3%
2.0 Land Acquisition, Restoration, and Public Works	58,637,990	81,353,595	126,019,733	495,770,743	111,229,670	(384,541,073)	-77.6%
3.0 Operation and Maintenance of Works and Lands	26,371,278	23,480,002	28,722,553	39,370,833	35,823,832	(3,547,001)	-9.0%
4.0 Regulation	12,553,628	14,536,966	15,583,043	19,214,685	19,515,089	300,404	1.6%
5.0 Outreach	1,142,693	1,427,160	1,518,438	1,861,676	1,856,424	(5,252)	-0.3%
6.0 Management and Administration	9,106,782	9,907,303	10,563,890	12,452,730	12,765,642	312,912	2.5%
TOTAL	\$ 122,675,140	\$ 147,874,346	\$ 201,812,581	\$ 591,135,406	\$ 205,078,212	\$ (386,057,194)	-65.3%

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 44,346,712	\$ 50,209,861	\$ 54,471,752	\$ 63,664,894	\$ 63,664,894	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	11,653,440	10,620,626	14,477,327	17,621,345	18,971,345	1,350,000	7.7%
Operating Expenses	9,843,671	11,302,787	17,436,216	14,915,427	15,441,324	525,897	3.5%
Operating Capital Outlay	2,278,234	2,723,145	2,850,981	2,555,958	3,332,644	776,686	30.4%
Fixed Capital Outlay	18,725,396	36,131,172	72,663,186	433,438,322	56,345,700	(377,092,622)	-87.0%
Interagency Expenditures (Cooperative Funding)	35,776,356	36,464,975	39,421,049	58,650,429	46,467,305	(12,183,124)	-20.8%
Debt	51,331	421,780	492,070	289,031	855,000	565,969	195.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 122,675,140	\$ 147,874,346	\$ 201,812,581	\$ 591,135,406	\$ 205,078,212	\$ (386,057,194)	-65.3%

SOURCE OF FUNDS

Fiscal Year 2025–26

	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	15,730,888	900,000	-	80,440	2,257,417	2,600	18,971,345
Operating Expenses	13,555,046	457,278	-	110,000	1,316,000	3,000	15,441,324
Operating Capital Outlay	3,332,644	-	-	-	-	-	3,332,644
Fixed Capital Outlay	12,639,826	11,087,174	-	10,470,000	22,148,700	-	56,345,700
Interagency Expenditures (Cooperative Funding)	5,345,000	-	-	20,000	41,102,305	-	46,467,305
Debt	855,000	-	-	-	-	-	855,000
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 114,893,114	\$ 12,444,452	\$ -	\$ 10,680,440	\$ 66,963,454	\$ 96,752	\$ 205,078,212

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	555.00	\$ 44,898,112	\$ 63,664,894	\$ -	\$ 63,664,894
Other Personal Services	-	-	-	-	-
Contracted Services	7.92	329,610	12,057,888	6,913,457	18,971,345
Operating Expenses			14,012,324	1,429,000	15,441,324
Operating Capital Outlay			3,332,644	-	3,332,644
Fixed Capital Outlay			-	56,345,700	56,345,700
Interagency Expenditures (Cooperative Funding)			-	46,467,305	46,467,305
Debt			-	855,000	855,000
Reserves — Emergency Response			-	-	-
TOTAL			\$ 93,067,750	\$ 112,010,462	\$ 205,078,212

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	529.00	537.00	537.00	555.00	555.00	-	-
Contingent Worker	4.33	6.92	8.31	7.92	7.92	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	3.33	3.33	3.33	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	535.94	546.53	548.64	566.25	566.25	-	-

IV. Program and Activity Allocations

St. Johns River Water Management District
REDUCTIONS — NEW ISSUES SUMMARY
PRELIMINARY BUDGET — Fiscal Year 2025–26

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration, and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
Reductions							
Salaries and Benefits	\$ 1	\$ -	\$ 14,374	\$ 2	\$ -	\$ -	\$ 14,377
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	154,200	2,002,080	220,790	6,114	475	4,508	2,388,167
Operating Expenses	19,545	9,695	9,070	13,454	36,044	9,918	97,726
Operating Capital Outlay	22,223	22,566	22,858	34,079	2,639	25,135	129,500
Fixed Capital Outlay	-	409,570,215	11,882,407	-	-	-	421,452,622
Interagency Expenditures (Cooperative Funding)	-	24,333,124	-	-	-	-	24,333,124
Debt Services	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 195,969	\$ 435,937,680	\$ 12,149,499	\$ 53,649	\$ 39,158	\$ 39,561	\$ 448,415,516
New Issues							
Salaries and Benefits	\$ -	\$ 2	\$ -	\$ -	\$ 1	\$ 14,374	\$ 14,377
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,314,636	1,373,776	729,914	136,362	10,561	172,918	3,738,167
Operating Expenses	116,270	17,024	428,937	27,707	8,631	25,054	623,623
Operating Capital Outlay	57,310	44,367	710,312	51,899	4,019	38,279	906,186
Fixed Capital Outlay	-	37,720,000	6,640,000	-	-	-	44,360,000
Interagency Expenditures (Cooperative Funding)	-	12,150,000	-	-	-	-	12,150,000
Debt Services	130,569	91,438	93,335	138,085	10,694	101,848	565,969
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,618,785	\$ 51,396,607	\$ 8,602,498	\$ 354,053	\$ 33,906	\$ 352,473	\$ 62,358,322
NET CHANGE							
Salaries and Benefits	\$ (1)	\$ 2	\$ (14,374)	\$ (2)	\$ 1	\$ 14,374	\$ -
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,160,436	(628,304)	509,124	130,248	10,086	168,410	1,350,000
Operating Expenses	96,725	7,329	419,867	14,253	(27,413)	15,136	525,897
Operating Capital Outlay	35,087	21,801	687,454	17,820	1,380	13,144	776,686
Fixed Capital Outlay	-	(371,850,215)	(5,242,407)	-	-	-	(377,092,622)
Interagency Expenditures (Cooperative Funding)	-	(12,183,124)	-	-	-	-	(12,183,124)
Debt Services	130,569	91,438	93,335	138,085	10,694	101,848	565,969
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,422,816	\$ (384,541,073)	\$ (3,547,001)	\$ 300,404	\$ (5,252)	\$ 312,912	\$(386,057,194)

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 the figure below:

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

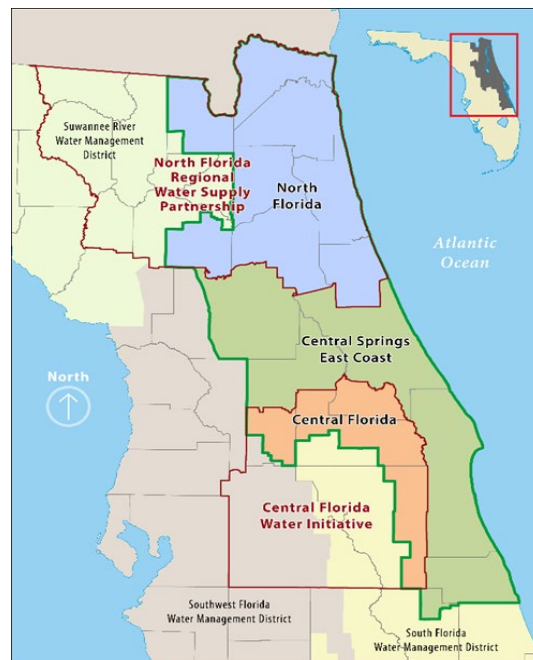


Figure 3 – District Water Supply Planning Regions

IV. Program and Activity Allocations

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 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. This plan was last updated in 2023.

The 2024 MFL Priority List was submitted to DEP in November 2024 and will be incorporated into the District's Consolidated Annual Report in March 2025. The District will be working on 13 MFLs over the next three years. In 2025, the District will be working on Johns Lake and Lake Prevatt. In 2026, 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, East and West Crystal lakes, and Lake Weir. In 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 10,594,236	\$12,122,699	\$12,644,278	\$15,391,915	\$15,391,914	\$ (1)	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,722,542	3,211,663	4,837,473	5,018,726	6,179,162	1,160,436	23.1%
Operating Expenses	1,096,881	1,229,466	1,233,142	1,551,650	1,648,375	96,725	6.2%
Operating Capital Outlay	439,946	527,857	545,986	477,560	512,647	35,087	7.3%
Fixed Capital Outlay	9,164	14,616	65,452	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	63,019	78,593	24,888	155,457	130,569	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 14,862,769	\$17,169,320	\$19,404,924	\$22,464,739	\$23,887,555	\$ 1,422,816	6.3%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,161,730	\$ -	\$ -	\$ -	\$ 139,032	\$ 91,152	\$15,391,914
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	5,942,293	-	-	51,648	184,620	601	6,179,162
Operating Expenses	1,514,375	-	-	110,000	21,000	3,000	1,648,375
Operating Capital Outlay	512,647	-	-	-	-	-	512,647
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	155,457	-	-	-	-	-	155,457
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 23,286,502	\$ -	\$ -	\$ 161,648	\$ 344,652	\$ 94,753	\$23,887,555

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	137.82	\$10,858,603	\$ 15,391,914	\$ -	\$15,391,914
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	3,296,493	2,882,669	6,179,162
Operating Expenses			1,514,375	134,000	1,648,375
Operating Capital Outlay			512,647	-	512,647
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	155,457	155,457
Reserves — Emergency Response			-	-	-
TOTAL			\$ 20,715,429	\$ 3,172,126	\$23,887,555

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	134.43	135.45	139.44	137.82	137.82	-	-
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.23	1.27	1.27	1.27	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	135.63	136.68	140.71	139.09	139.09	-	-

IV. Program and Activity Allocations

St. Johns River Water Management District REDUCTIONS — NEW ISSUES

1.0 Water Resources Planning and Monitoring
Fiscal Year 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

FY 2024–25 Adopted Budget		139.09	\$ 22,464,739	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
				Issue Narrative
Salaries and Benefits			-	1
1	Salaries and Benefits	1		
Other Personal Services				-
Contracted Services				154,200
1	Seagrass Mapping and Water Quality Collection	94,200		
				Adjusted based on annual work plan needs
2	Southern District Density Dependent Model (S3DM) — Resiliency	60,000		
				Planned project completion in FY 2024–25
Operating Expenses				19,545
1	Telephone and Communications	12,705		
				Allocated across programs based upon need; overall budget decreased by \$55,000
2	Field, Facility, and Fleet — Tools Under \$5,000	6,236		
				Adjustment made based on historical spend and projected needs
3	Travel — District Business	600		
				Cross-charging variance. Overall budget increased by \$2,650
4	Subscriptions	4		
				Adjustment made based on historical spend and projected needs
Operating Capital Outlay				22,223
1	Office Furniture / Equipment Over \$5,000	22,223		
				Allocated across programs; overall budget decreased by \$129,500
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt Services				-
Reserves				-
TOTAL REDUCTIONS		-	195,969	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				1,314,636	
1	Software Maintenance Services	5,335			Allocated across programs based upon need; overall budget decreased by \$8,911
2	Scientific Research and Analysis	19,010			Adjustment made based on historical spend and projected needs
3	Data Collection and Analysis Services	79,512			Adjusted based on annual work plan needs
4	Computer Technology Services	130,160			Allocated across programs based upon need; overall budget increased by \$544,043
5	Consultant Services	130,619			Allocated across programs based upon need; overall budget increased by \$507,500
6	Mapping Services and Aerial Photos	180,000			Fiscal year work plan fluctuates based upon mapping schedule
7	Water Well Construction Services	770,000			Fiscal year work plan fluctuates based upon proper classification between contracted services and cooperative funding.
Operating Expenses				116,270	
1	Training — No Travel	26			Learning and Development Plan updated annually for anticipated fiscal year needs
2	Books and Technical Materials	139			Allocated across programs based upon need; overall budget increased by \$750
3	Memberships, Professional Certifications, and Licenses	152			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Meeting Resources	250			Cross-charging variance. Overall budget increased by \$1,750
5	Office Support Supplies	578			Adjustment made based on historical spend and projected needs
6	Recording and Court Costs	778			Allocated across program based upon need; overall budget increased by \$7,000
7	Rental of Charter Aircraft and Pilot for Aerial Reconnaissance	1,000			Adjusted based on annual work plan needs
8	Uniforms	2,000			Adjustment made based on historical spend and projected needs
9	In-State Training and Related Travel	2,172			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Computer Software	2,771			Allocated across programs based upon need; overall budget increased by \$11,997
11	Computer Hardware Under \$5,000	4,320			Allocated across programs; overall budget increased by \$18,701
12	Postage and / or Courier Service	10,000			Adjustment made based on historical spend and projected needs
13	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	18,100			Adjustment made based on historical spend and projected needs
14	Repair and Maintenance of Equipment	25,984			Allocated across programs based upon need; overall budget increased by \$115,408
15	Laboratory Supplies	48,000			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				57,310	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	8,236			Adjusted based on annual work plan needs
2	Computer Hardware Over \$5,000	49,074			Allocated across programs; overall budget increased by \$212,450
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				130,569	
1	Debt Service Interest — Software Subscription	2,492			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	128,077			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			-	1,618,785	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2025–26					
			139.09	\$ 23,887,555	

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 expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Contracted Services, and Fixed Capital Outlay. Salaries and Benefits show an increase between FY 2021–22 and FY 2023–24 primarily due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System (FRS) as well as merit-based increases based on an employee’s documented performance. The increase under Contracted Services was mainly due to an increase in Water Well Construction Services (\$1,341,623). Fixed Capital Outlay had an increase due to an increase in Walkways / Platforms in Support of Data Collection (\$21,636) as well as a need for District Headquarters Laboratory Upgrades (\$34,652).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits show an increase in the FY 2024–25 Adopted Budget compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Contracted Services show an increase primarily due to increases in Seagrass Mapping and Water Quality Collection (\$93,000), Data Collection and Analysis Services (\$122,908), Computer Technology Services (\$135,617), and Water Well Construction Services (\$322,511), which were offset by decreases in Scientific Research and Analysis (\$391,065) and Mapping Services and Aerial Photos (\$147,000).

Operating Expenses show an increase between FY 2023–24 expenditures and the FY 2024–25 Adopted Budget mainly due to increases caused by economic impacts from rising costs. Specific increases are in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,559), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$9,564), Travel — District Business (\$19,345), Postage and / or Courier Service (\$33,083), Insurance and Bonds (\$46,334), Field, Facility, and Fleet — Tools Under \$5,000 (\$72,522), and Repair and Maintenance of Equipment (\$147,108), which were partially offset by decreases in Educational Reimbursements (\$18,516) and Telephone and Communications (\$10,351).

Operating Capital Outlay had a decrease between FY 2023–24 expenditures and the FY 2024–25 Adopted Budget due to decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,566), which were offset by increases in Office Furniture / Equipment Over \$5,000 (\$4,480) and Computer Hardware Over \$5,000 (\$50,529). The other contributing factor that caused a decrease in Operating Capital

IV. Program and Activity Allocations

Outlay, as well as a decrease in Debt Services, was a reduction of 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.

Finally, Fixed Capital Outlay had a decrease during the same period due to the completion of District Headquarters Laboratory Upgrades (\$34,652) and Walkways / Platforms in Support of Data Collection (\$30,800).

Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2025–26 Preliminary Budget has a 6.3 percent, or \$1,422,816, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 23.1 percent, or \$1,160,436, due to projected increases in Software Maintenance Services (\$5,335), Scientific Research and Analysis (\$19,010), Data Collection and Analysis Services (\$79,512), Computer Technology Services (\$130,160), Consultant Services (\$130,619), Mapping Services and Aerial Photos (\$180,000), and Water Well Construction Services (\$770,000), which are offset by decreases in Seagrass Mapping and Water Quality Collection (\$94,200) and Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000).
- Operating Expenses will increase by 6.2 percent, or \$96,725, due to projected increases in Training — No Travel (\$26), Books and Technical Materials (\$139), Memberships, Professional Certifications, and Licenses (\$152), Meeting Resources (\$250), Office Support Supplies (\$578), Recording and Court Costs (\$778), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$1,000), Uniforms (\$2,000), In-State Training and Related Travel (\$2,172), Computer Software (\$2,771), Computer Hardware Under \$5,000 (\$4,320), Postage and / or Courier Service (\$10,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$18,100), Repair and Maintenance of Equipment (\$25,984), and Laboratory Supplies (\$48,000), which are offset by decreases in Telephone and Communications (\$12,705), Field, Facility, and Fleet — Tools Under \$5,000 (\$6,236), Travel — District Business (\$600), and Subscriptions (\$4).
- Operating Capital Outlay will increase by 7.3 percent, or \$35,087, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$8,236) and Computer Hardware Over \$5,000 (\$49,074), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,223).
- Debt Services shows an increase of 524.6 percent, or \$130,569, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 – \$15,391,914 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 (\$2,670,000)
 - Data Collection and Analysis Services (\$1,672,999)
 - Consultant Services (\$594,462)
 - Computer Technology Services (\$543,020)
 - Software Maintenance Services (\$328,714)
 - Mapping Services and Aerial Photos (\$193,000)
 - Scientific Research and Analysis (\$70,000)
 - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
 - Seagrass Mapping and Water Quality Collection (\$25,800)
 - Geographic Information System Analytical Services (\$15,000)
 - Materials Test (\$8,500)
 - Legal Services / Attorney's Fees (\$4,889)
 - Court Reporter and Transcription Services (\$2,778)
- Operating Expenses
 - Laboratory Supplies (\$363,500)
 - Repair and Maintenance of Equipment (\$349,629)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$171,789)
 - Insurance and Bonds (\$127,641)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$126,000)
 - Postage and / or Courier Service (\$100,000)
 - Computer Hardware Under \$5,000 (\$75,858)
 - Travel — District Business (\$61,637)
 - Telephone and Communications (\$61,559)
 - Cellular Telephones and Accessories (\$51,523)
 - In-State Training and Related Travel (\$31,699)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$18,000)
 - Safety Supplies (\$17,925)
 - Books and Technical Materials (\$16,433)
 - Training — No Travel (\$15,954)
 - Uniforms (\$10,865)
 - Office Support Supplies (\$9,777)
 - Educational Reimbursements (\$8,085)
 - Memberships, Professional Certifications, and Licenses (\$7,512)
 - Recording and Court Costs (\$6,889)
 - Computer Software (\$6,236)

IV. Program and Activity Allocations

- Office Furniture / Equipment Under \$5,000 (\$3,598)
- Out of State Travel / Training (\$1,973)
- Rental of Other Equipment (\$1,000)
- Rewards, Recognition, Prizes, and Awards (\$915)
- Meeting Resources (\$817)
- Advertising (\$667)
- Subscriptions (\$500)
- Educational Supplies (\$350)
- Printing and Reproduction Services (\$44)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$279,644)
 - Computer Hardware Over \$5,000 (\$121,848)
 - Office Furniture / Equipment Over \$5,000 (\$111,155)
- Debt Services
 - Debt Service Principal — Software Subscription (\$149,682)
 - Debt Service Interest — Software Subscription (\$5,775)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

1.1 District Water Management Planning

	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 3,828,571	\$ 4,620,737	\$ 4,875,658	\$ 6,059,298	\$ 6,059,298	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	361,645	361,062	529,600	702,500	767,500	65,000	9.3%
Operating Expenses	22,467	31,803	41,383	31,364	31,364	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 4,212,683	\$ 5,013,602	\$ 5,446,641	\$ 6,793,162	\$ 6,858,162	\$ 65,000	1.0%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,858,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,858,162

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	717,500	50,000	767,500
Operating Expenses	31,364	-	31,364
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 6,808,162	\$ 50,000	\$ 6,858,162

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

This subactivity includes 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. The 2023 NFRWSP plan was approved on December 12, 2023, by the Governing Boards of SJRWMD and SRWMD.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

1.1.1 Water Supply Planning

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,956,782	\$ 3,538,335	\$ 3,748,254	\$ 4,591,755	\$ 4,591,755	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	68,215	166,950	198,365	327,500	267,500	(60,000)	-18.3%
Operating Expenses	18,329	27,791	33,211	30,664	30,664	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 3,043,326	\$ 3,733,076	\$ 3,979,830	\$ 4,949,919	\$ 4,889,919	\$ (60,000)	-1.2%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,889,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,889,919

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING Fiscal Year 2025–26

		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		217,500	50,000	267,500
Operating Expenses		30,664	-	30,664
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 4,839,919	\$ 50,000	\$ 4,889,919

Trends and Changes

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, the subactivity showed an overall increase. The increase in Salaries and Benefits was due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increase in Contracted Services was primarily due to increases in Central Florida Water Initiative Technical Editor (\$44,363) and Southern District Density Dependent Model (S3DM) — Resiliency (\$113,300), which were partially offset by a decrease in Consultant Services (\$38,333). The increase in Operating Expenses was mainly due to increases in Out of State Travel / Training (\$1,349), Memberships, Professional Certifications, and Licenses (\$1,841), Moving Expenses (\$1,962), Travel — District Business (\$4,612), and Educational Reimbursements (\$6,376), which were partially offset by decreases in Training — No Travel (\$1,146) and In-State Training and Related Travel (\$854).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase in the FY 2024–25 Adopted Budget compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance.

The increase in Contracted Services between FY 2023–24 expenditures and FY the 2024–25 Adopted Budget is primarily due to increases in NFSEG v2.0 Support (\$50,000) and Data Collection and Analysis Services (\$187,500), which were offset by a decrease based on the project schedule for Southern District Density Dependent Model (S3DM) — Resiliency (\$53,300) as well as decreases in Central Florida Water Initiative Technical Editor (\$44,363) and Training Services (\$22,044).

IV. Program and Activity Allocations

Budget Variances

The subactivity budget for Water Supply Planning in the FY 2025–26 Preliminary Budget has a 1.2 percent, or \$60,000, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will decrease by 18.3 percent, or \$60,000, due to the projected completion of the Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000).

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

1.1.2 Minimum Flows and Levels

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 869,827	\$ 1,075,864	\$ 1,123,139	\$ 1,467,543	\$ 1,467,543	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	226,430	145,967	281,235	275,000	400,000	125,000	45.5%
Operating Expenses	4,138	4,012	8,172	700	700	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 1,100,395	\$ 1,225,843	\$ 1,412,546	\$ 1,743,243	\$ 1,868,243	\$ 125,000	7.2%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,868,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,868,243

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 1,467,543	\$ -	\$ 1,467,543
Other Personal Services	-	-	-
Contracted Services	400,000	-	400,000
Operating Expenses	700	-	700
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,868,243	\$ -	\$ 1,868,243

Trends and Changes

The 2024 MFL Priority List was submitted to DEP in November 2024 and will be incorporated into the District's Consolidated Annual Report in March 2025. The District will be working on 13 MFLs over the next three years. In 2025, the District will be working on Johns Lake and Lake Prevatt. In 2026 the District will be working on Sylvan Lake, the Little Wekiva River at Spring Landing Boulevard, the Wekiva River at State

IV. Program and Activity Allocations

Road (SR) 46, Wekiwa Springs, Rock Springs, East and West Crystal lakes, and Lake Weir. In 2027, the District will be working on Lake Apopka, Lake Griffin, and the Burrell Basin lakes.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, the subactivity showed an overall increase. Salaries and Benefits increased due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Operating Expenses increased during the three-year comparison period due to increases in Field, Facility, and Fleet — Tools Under \$5,000 (\$2,631) and Educational Reimbursements (\$3,721), which were offset by decreases in Moving Expenses (\$1,926) and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$392).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, fluctuations were seen in Salaries and Benefits as well as Operating Expenses. Salaries and Benefits show an increase in the FY 2024–25 Adopted Budget compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance.

The decrease in Operating Expenses between FY 2023–24 and the FY 2024–25 Adopted Budget is primarily due to decreases in Educational Reimbursements (\$4,499) and Field, Facility, and Fleet — Tools Under \$5,000 (\$2,631).

Budget Variances

The subactivity budget for Minimum Flows and Levels in the FY 2025–26 Preliminary Budget has a 7.2 percent, or \$125,000, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 45.5 percent, or \$125,000, due to a projected increase in Consultant Services (\$125,000).

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 (\$400,000)
- 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

1.1.3 Other Water Resources Planning

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,962	\$ 6,538	\$ 4,265	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	67,000	48,145	50,000	100,000	100,000	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 68,962	\$ 54,683	\$ 54,265	\$ 100,000	\$ 100,000	\$ -	

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

Trends and Changes

Since FY 2018–19, the subactivity largely stopped charging FTE-related expenses other than small expenses for contract administrations. Projects and expenditures in this subactivity are mostly consultant services that are need driven. Therefore, normal yearly fluctuations are expected in Salaries and Benefits and Contracted Services.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Other Water Resources Planning in the FY 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

Major Budget Items

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

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

IV. Program and Activity Allocations

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

District Description

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

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

1.2 Research, Data Collection, Analysis, and Monitoring

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 5,418,323	\$ 5,840,025	\$ 5,958,696	\$ 7,314,604	\$ 7,314,604	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	2,003,234	2,554,980	3,948,148	3,822,099	4,794,376	972,277	25.4%
Operating Expenses	757,626	840,958	856,132	1,115,870	1,210,184	94,314	8.5%
Operating Capital Outlay	427,412	260,531	468,872	371,408	389,644	18,236	4.9%
Fixed Capital Outlay	9,164	14,616	65,452	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 8,615,759	\$ 9,511,110	\$11,297,300	\$12,623,981	\$ 13,708,808	\$ 1,084,827	8.6%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$13,117,004	\$ -	\$ -	\$ 153,000	\$ 344,652	\$ 94,152	\$13,708,808

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	1,970,956	2,823,420	4,794,376
Operating Expenses	1,076,184	134,000	1,210,184
Operating Capital Outlay	389,644	-	389,644
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,751,388	\$ 2,957,420	\$13,708,808

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 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.

Over the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Contracted Services increased during the same three-year period mainly due to an increase in Water Well Construction Services (\$1,341,623). Fixed Capital Outlay also increased by \$56,288 due to increases in Walkways / Platforms in Support of Data Collection (\$21,636) and District Headquarters Laboratory Upgrades (\$34,652).

Additionally, Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services show a decrease primarily due to decreases in Scientific Research and Analysis (\$391,065) and Mapping Services and Aerial Photos (\$147,000), which were partially offset by increases in Seagrass Mapping and Water Quality Collection (\$93,000) and Water Well Construction Services (\$322,511). Operating Expenses show an increase primarily due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,983), Travel — District Business (\$14,503), Postage and / or Courier Service (\$33,083), Field, Facility, and Fleet — Tools Under \$5,000 (\$75,473), and Repair and Maintenance of Equipment (\$132,381), which were partially offset by a decrease in Educational Reimbursements (\$15,726).

The decrease in Operating Capital Outlay is due to decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,566) as well as Office Furniture / Equipment Over \$5,000 (\$28,898). Finally, there was a decrease in Fixed Capital Outlay due to the completion of District Headquarters Laboratory Upgrades (\$34,652) and Walkways / Platforms in Support of Data Collection (\$30,800).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2025–26 Preliminary Budget has an 8.6 percent, or \$1,084,827, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 25.4 percent, or \$972,277, due to projected increases in Consultant Services (\$1,000), Computer Technology Services (\$5,840), Software Maintenance Services (\$11,115), Scientific Research and Analysis (\$19,010), Data Collection and Analysis Services (\$79,512), Mapping Services and Aerial Photos (\$180,000), and Water Well Construction Services (\$770,000), which are offset by a decrease in Seagrass Mapping and Water Quality Collection (\$94,200).
- Operating Expenses will increase by 8.5 percent, or \$94,314, due to projected increases in Meeting Resources (\$250), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$1,000), In-State Training and Related Travel (\$1,800), Uniforms (\$2,000), Postage and / or Courier Service (\$10,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$18,100), Repair and Maintenance of Equipment (\$20,000), and Laboratory Supplies (\$48,000), which are offset by decreases in Field, Facility, and Fleet — Tools Under \$5,000 (\$6,236) and Travel — District Business (\$600).
- Operating Capital Outlay will increase by 4.9 percent, or \$18,236, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$8,236) and Office Furniture / Equipment Over \$5,000 (\$10,000).

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 (\$2,670,000)
 - Data Collection and Analysis Services (\$1,485,499)
 - Software Maintenance Services (\$197,689)
 - Mapping Services and Aerial Photos (\$193,000)
 - Computer Technology Services (\$118,888)
 - Scientific Research and Analysis (\$70,000)
 - Seagrass Mapping and Water Quality Collection (\$25,800)
 - Geographic Information System Analytical Services (\$15,000)
 - Consultant Services (\$10,000)
 - Materials Test (\$8,500)
- Operating Expenses
 - Laboratory Supplies (\$363,500)
 - Repair and Maintenance of Equipment (\$300,750)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$171,789)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$125,300)
 - Postage and / or Courier Service (\$100,000)
 - Travel — District Business (\$48,000)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$18,000)

IV. Program and Activity Allocations

- Safety Supplies (\$17,350)
- In-State Training and Related Travel (\$16,285)
- Books and Technical Materials (\$14,600)
- Uniforms (\$10,000)
- Training — No Travel (\$8,075)
- 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 (\$750)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$279,644)
 - Office Furniture / Equipment Over \$5,000 (\$110,000)

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

1.3 Technical Assistance

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 451,628	\$ 570,879	\$ 637,175	\$ 642,358	\$ 642,358	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	1,400	1,602	234	3,408	3,408	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 453,028	\$ 572,481	\$ 637,409	\$ 645,766	\$ 645,766	\$ -	

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 645,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,766

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	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	-	-	-
TOTAL	\$ 645,766	\$ -	\$ 645,766

Trends and Changes

This activity provides technical assistance and seeks to form stronger partnerships with the District's 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

IV. Program and Activity Allocations

District 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 of expenditures, from FY 2021–22 to FY 2023–24, Salaries and Benefits had an increase due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance. Operating Expenses had a decrease due to a net decrease in travel expenses (\$1,202), which was offset by an increase in Office Support Supplies (\$36).

Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Operating Expenses had an increase mainly due to an increase in Travel — District Business (\$2,167).

Budget Variances

The activity budget for Technical Assistance in the FY 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 210,668	\$ 306,208	\$ 350,041	\$ 468,277	\$ 468,277	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	58,777	16,063	6,573	23,785	23,785	-	
Operating Expenses	210,697	229,260	244,465	282,553	271,311	(11,242)	-4.0%
Operating Capital Outlay	60	30,681	3,315	66,410	62,137	(4,273)	-6.4%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 480,202	\$ 582,212	\$ 604,394	\$ 841,025	\$ 825,510	\$ (15,515)	-1.8%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 825,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,510

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

		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		271,311	-	271,311
Operating Capital Outlay		62,137	-	62,137
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 825,510	\$ -	\$ 825,510

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 2025–26 Preliminary Budget has a 1.8 percent, or \$15,515, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Operating Expenses will decrease by 4 percent, or \$11,242, due to projected decreases in Telephone and Communications (\$12,705) and Subscriptions (\$4), which are offset by increases in Training — No Travel (\$26), Books and Technical Materials (\$139), Memberships, Professional Certifications, and Licenses (\$152), In-State Training and Related Travel (\$372), and Recording and Court Costs (\$778).
- Operating Capital Outlay will decrease by 6.4 percent, or \$4,273, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$32,223), which is offset by an increase in Computer Hardware Over \$5,000 (\$27,950).

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 (\$61,559)
 - Cellular Telephones and Accessories (\$51,523)
 - Repair and Maintenance of Equipment (\$10,764)
 - Educational Reimbursements (\$8,085)
 - Recording and Court Costs (\$3,889)
 - Computer Hardware Under \$5,000 (\$2,310)
 - Books and Technical Materials (\$1,833)
 - In-State Training and Related Travel (\$1,292)
 - Memberships, Professional Certifications, and Licenses (\$697)
 - Advertising (\$667)
 - Travel — District Business (\$444)
 - Training — No Travel (\$257)
 - Office Support Supplies (\$156)
 - Office Furniture / Equipment Under \$5,000 (\$83)
 - Meeting Resources (\$67)
 - Printing and Reproduction Services (\$44)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$60,982)
 - Office Furniture / Equipment Over \$5,000 (\$1,155)

IV. Program and Activity Allocations

1.5 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 and subactivities under Program 1.0.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

1.5 Technology and Information Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 685,046	\$ 784,850	\$ 822,708	\$ 907,378	\$ 907,377	\$ (1)	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	298,886	279,558	353,152	470,342	593,501	123,159	26.2%
Operating Expenses	104,691	125,843	90,928	118,455	132,108	13,653	11.5%
Operating Capital Outlay	12,474	236,645	73,799	39,742	60,866	21,124	53.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	63,019	78,593	24,888	155,457	130,569	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,101,097	\$ 1,489,915	\$ 1,419,180	\$ 1,560,805	\$ 1,849,309	\$ 288,504	18.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,840,060	\$ -	\$ -	\$ 8,648	\$ -	\$ 601	\$ 1,849,309

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 907,377	\$ -	\$ 907,377
Other Personal Services	-	-	-
Contracted Services	584,252	9,249	593,501
Operating Expenses	132,108	-	132,108
Operating Capital Outlay	60,866	-	60,866
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	155,457	155,457
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,684,603	\$ 164,706	\$ 1,849,309

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 2025–26 Preliminary Budget has an 18.5 percent, or \$288,504, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.2 percent, or \$123,159, due to projected increases in Consultant Services (\$4,619) and Computer Technology Services (\$124,320), which are offset by a decrease in Software Maintenance Services (\$5,780).
- Operating Expenses will increase by 11.5 percent, or \$13,653, due to projected increases in Office Support Supplies (\$578), Computer Software (\$2,771), Computer Hardware Under \$5,000 (\$4,320), and Repair and Maintenance of Equipment (\$5,984).
- Operating Capital Outlay will increase by 53.2 percent, or \$21,124, due to a projected increase in Computer Hardware Over \$5,000 (\$21,124).
- Debt Services shows an increase of 524.6 percent, or \$130,569, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 (\$907,377)
- Contracted Services
 - Computer Technology Services (\$423,208)
 - Software Maintenance Services (\$131,025)
 - Consultant Services (\$39,268)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$73,548)
 - Repair and Maintenance of Equipment (\$38,115)
 - Training — No Travel (\$6,497)
 - Computer Software (\$6,236)
 - Travel — District Business (\$2,310)
 - Out of State Travel / Training (\$1,973)
 - In-State Training and Related Travel (\$1,813)
 - Office Support Supplies (\$1,271)
 - Office Furniture / Equipment Under \$5,000 (\$115)
 - Uniforms (\$115)
 - Rewards, Recognition, Prizes, and Awards (\$115)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$60,866)
- Debt Services
 - Debt Service Principal — Software Subscription (\$149,682)
 - Debt Service Interest — Software Subscription (\$5,775)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

2.0 Land Acquisition, Restoration, and Public Works

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 8,365,265	\$ 9,217,675	\$ 10,377,690	\$ 12,191,983	\$ 12,191,985	\$ 2	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,723,266	2,519,080	4,706,532	5,580,232	4,951,928	(628,304)	-11.3%
Operating Expenses	298,158	731,953	6,754,022	411,114	418,443	7,329	1.8%
Operating Capital Outlay	8,387	221,744	203,505	74,340	96,141	21,801	29.3%
Fixed Capital Outlay	10,466,558	32,155,984	64,503,347	418,845,215	46,995,000	(371,850,215)	-88.8%
Interagency Expenditures (Cooperative Funding)	35,776,356	36,464,975	39,421,049	58,650,429	46,467,305	(12,183,124)	-20.8%
Debt	-	42,184	53,588	17,430	108,868	91,438	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 58,637,990	\$ 81,353,595	\$126,019,733	\$495,770,743	\$111,229,670	\$ (384,541,073)	-77.6%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,191,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,191,985
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,795,451	-	-	6,056	150,000	421	4,951,928
Operating Expenses	418,443	-	-	-	-	-	418,443
Operating Capital Outlay	96,141	-	-	-	-	-	96,141
Fixed Capital Outlay	4,237,826	11,087,174	-	10,470,000	21,200,000	-	46,995,000
Interagency Expenditures (Cooperative Funding)	5,345,000	-	-	20,000	41,102,305	-	46,467,305
Debt	108,868	-	-	-	-	-	108,868
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 27,193,714	\$ 11,087,174	\$ -	\$ 10,496,056	\$ 62,452,305	\$ 421	\$111,229,670

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	95.92	\$ 8,690,805	\$ 12,191,985	\$ -	\$ 12,191,985
Other Personal Services	-	-	-	-	-
Contracted Services	0.50	20,800	2,928,251	2,023,677	4,951,928
Operating Expenses			418,443	-	418,443
Operating Capital Outlay			96,141	-	96,141
Fixed Capital Outlay			-	46,995,000	46,995,000
Interagency Expenditures (Cooperative Funding)			-	46,467,305	46,467,305
Debt			-	108,868	108,868
Reserves — Emergency Response			-	-	-
TOTAL			\$ 15,634,820	\$ 95,594,850	\$111,229,670

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	90.63	86.44	84.79	95.92	95.92	-	
Contingent Worker	-	0.50	0.50	0.50	0.50	-	
Other Personal Services	-	-	-	-	-	-	
Intern	0.44	0.46	0.50	0.50	0.50	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	91.07	87.40	85.79	96.92	96.92	-	

IV. Program and Activity Allocations

St. Johns River Water Management District

REDUCTIONS — NEW ISSUES

2.0 Land Acquisition, Restoration, and Public Works

Fiscal Year 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

FY 2024–25 Adopted Budget		96.92	495,770,743	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	-
Other Personal Services				-
Contracted Services				2,002,080
1	Feasibility Studies — Lower and Middle Basins	600,000		Specific FY appropriation
2	Data Collection and Analysis Services	599,332		Adjusted based on annual work plan needs
3	Feasibility Studies — Ocklawaha Basin	300,000		Specific FY appropriation
4	Surveying Services	300,000		Adjusted based on annual work plan needs
5	Upper St. Johns River Basin Rough Fish Removal	148,700		Adjustment based on project schedule
6	Lake Apopka Submersed Aquatic Vegetation Restoration	50,000		Adjustment based on project schedule
7	Software Maintenance Services	4,048		Allocated across programs based upon need; overall budget decreased by \$8,911
Operating Expenses				9,695
1	Telephone and Communications	8,897		Allocated across programs based upon need; overall budget decreased by \$55,000
2	Books and Technical Materials	445		Allocated across programs based upon need; overall budget increased by \$750
3	Subscriptions	352		Adjustment made based on historical spend and projected needs
4	Advertising	1		Allocated across programs based upon need; overall budget increased by \$6,500
Operating Capital Outlay				22,566
1	Office Furniture / Equipment Over \$5,000	22,566		Allocated across programs; overall budget decreased by \$129,500
Fixed Capital Outlay				409,570,215
1	Grove Land Reservoir and Stormwater Treatment Area Project	400,000,000		FY 2024–25 legislative appropriation
2	Taylor Creek Reservoir Improvements	8,800,000		Adjustment based on project schedule
3	Land Purchases and Support Services	380,215		Adjustment based on project schedule
4	Lake Apopka West Marsh Restoration	230,000		Adjustment based on project schedule
5	Lake George Conservation Area Hydrologic Restoration — Resiliency	160,000		Adjustment based on project schedule
Interagency Expenditures (Cooperative Funding)				24,333,124
1	Lake Apopka Restoration Placeholder	5,500,000		FY 2024–25 legislative appropriation
2	City of Deland Wiley M Nash Water Reclamation Facility Upgrades	2,250,000		Planned project completion in FY 2024–25
3	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4	2,250,000		Planned project completion in FY 2024–25
4	St. Johns County State Road 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing	2,037,437		Planned project completion in FY 2024–25
5	Volusia County Southwest Regional Wastewater Reclamation Facility	1,312,197		Planned project completion in FY 2024–25
6	City of Ormond Beach Reclaimed Water Supply and Storage	1,252,500		Planned project completion in FY 2024–25
7	City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	1,007,438		Planned project completion in FY 2024–25
8	City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	982,980		Planned project completion in FY 2024–25
9	Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project	922,500		Planned project completion in FY 2024–25
10	City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods	826,244		Planned project completion in FY 2024–25
11	City of Crescent City Prospect Street Water Main Replacement	750,000		Planned project completion in FY 2024–25
12	City of Hawthorne Wastewater Treatment Facility Rehabilitation	750,000		Planned project completion in FY 2024–25
13	Community of American Beach Water and Sewer District Well and Septic Tank Phase Out	744,243		Planned project completion in FY 2024–25
14	City of Umatilla Central Avenue Lift Station	655,597		Planned project completion in FY 2024–25
15	Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3	637,500		Planned project completion in FY 2024–25
16	City of Fellsmere State Street Reservoir Expansion	546,000		Planned project completion in FY 2024–25
17	Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	500,000		Continuation of existing projects; this decrease accounts for the FY 2025–26 estimated budget
18	Brevard County Pioneer Road Denitrification	483,750		Planned project completion in FY 2024–25
19	Brevard County Sykes Creek Muck Removal Project Phase 2B	375,000		Continuation of existing projects; this decrease accounts for the FY 2025–26 estimated budget
20	Water Conservation Program	168,545		Planned project completion in FY 2024–25
21	City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot	115,791		Planned project completion in FY 2024–25
22	City of Ormond Beach Stormwater Outfall Flood Protection	112,500		Planned project completion in FY 2024–25
23	Gainesville Regional Utilities Water Efficient Toilet Exchange Program	52,500		Planned project completion in FY 2024–25
24	Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation	51,502		Planned project completion in FY 2024–25
25	Orlando Utilities Commission Water Conservation Rebates	33,900		Planned project completion in FY 2024–25
26	Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program	15,000		Planned project completion in FY 2024–25
Debt Services				-
Reserves				-
TOTAL REDUCTIONS		-		435,937,680

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	2	
1	Salaries and Benefits	2			Cross-charging variance
Other Personal Services				-	
Contracted Services				1,373,776	
1	Legal Services / Attorney's Fees	1			Allocated across programs based upon need; total budget remains the same
2	Computer Technology Services	87,065			Allocated across programs based upon need; overall budget increased by \$544,043
3	Lake Apopka Rough Fish Removal	119,975			Adjustment based on project schedule
4	First Coast Expressway Mitigation Area Restoration / Enhancement Project	135,000			Adjustment based on project schedule
5	Scientific Research and Analysis	178,500			Adjustment made based on historical spend and projected needs
6	Mapping Services and Aerial Photos	200,000			Fiscal year work plan fluctuates based upon mapping schedule
7	Abandoned Artesian Well Plugging	300,000			Adjustment based on project schedule
8	Consultant Services	353,235			Allocated across programs based upon need; overall budget increased by \$457,500
Operating Expenses				17,024	
1	Cellular Telephones and Accessories	1			Allocated across programs based upon need; total budget remains the same
2	Training — No Travel	11			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Memberships, Professional Certifications, and Licenses	61			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Safety Supplies	75			Adjustment made based on historical spend and projected needs
5	In-State Training and Related Travel	149			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Rewards, Recognition, Prizes, and Awards	253			Cross-charging variance. Overall budget increased by \$250
7	Recording and Court Costs	311			Allocated across program based upon need; overall budget increased by \$7,000
8	Field, Facility, and Fleet — Tools Under \$5,000	500			Adjustment made based on historical spend and projected needs
9	Office Support Supplies	655			Adjustment made based on historical spend and projected needs
10	Meeting Resources	800			Cross-charging variance. Overall budget increased by \$1,750
11	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,800			Adjustment made based on historical spend and projected needs
12	Computer Software	1,941			Allocated across programs based upon need; overall budget increased by \$11,997
13	Computer Hardware Under \$5,000	3,026			Allocated across programs; overall budget increased by \$18,701
14	Travel — District Business	3,250			Adjustment made based on historical spend and projected needs
15	Repair and Maintenance of Equipment	4,191			Allocated across programs based upon need; overall budget increased by \$115,408
Operating Capital Outlay				44,367	
1	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	10,000			Adjusted based on annual work plan needs
2	Computer Hardware Over \$5,000	34,367			Allocated across programs; overall budget increased by \$212,450
Fixed Capital Outlay				37,720,000	
1	Lake Jesup Nutrient Reduction and Flow Enhancement Project	50,000			New phase of project identified
2	Pine Meadows Hydro Improvements	200,000			New project identified
3	Indian River Lagoon Project Design Services	500,000			Adjustment based on project schedule
4	C-10 Water Management Area Project	36,970,000			Adjustment based on project schedule
Interagency Expenditures (Cooperative Funding)				12,150,000	
1	Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility	250,000			New project identified
2	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	11,900,000			Adjustment made based on anticipated funding
Debt Services				91,438	
1	Debt Service Interest — Software Subscription	1,745			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	89,693			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			-	51,396,607	
2.0 Land Acquisition, Restoration, and Public Works					
Total Workforce and Preliminary Budget for FY 2025–26			96.92	\$111,229,670	

IV. Program and Activity Allocations

Trends and Changes

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

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there were noticeable increases in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Operating Expenses had a significant increase primarily due to funding received from the state for the Lake Apopka Hydrilla Treatment (\$6,405,398). Operating Capital Outlay had an increase mainly due to the progression of the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$149,161).

When comparing expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations were indicated for all major object categories. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance.

Contracted Services had an increase between expenditures in FY 2023–24 and the FY 2024–25 Adopted Budget, primarily due to increases in state-funded Feasibility Studies for the Ocklawaha Basin as well as the Lower and Middle Basins (\$900,000) and Data Collection and Analysis Services (\$315,359), which were partially offset by the completion of the FY 2023–24 Lake Apopka Hydrilla Treatment (\$432,170). The decrease in Operating Expenses is also mainly attributed to the completion of the FY 2023–24 Lake Apopka Hydrilla Treatment. The increase in Fixed Capital Outlay is primarily attributed to legislative funding appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000). Since the program's budget and expenditures are primarily driven by

IV. Program and Activity Allocations

the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken, 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 2025–26 Preliminary Budget has a 77.6 percent, or \$384,541,073, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will decrease by 11.3 percent, or \$628,304, due to projected decreases in Feasibility Studies — Lower and Middle Basins (\$600,000), Data Collection and Analysis Services (\$599,332), Surveying Services (\$300,000), Feasibility Studies — Ocklawaha Basin (\$300,000), Upper St. Johns River Basin Rough Fish Removal (\$148,700), Lake Apopka Submersed Aquatic Vegetation Restoration (\$50,000), and Software Maintenance Services (\$4,048), which are offset by increases in Legal Services / Attorney's Fees (\$1), Computer Technology Services (\$87,065), Lake Apopka Rough Fish Removal (\$119,975), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$135,000), Scientific Research and Analysis (\$178,500), Mapping Services and Aerial Photos (\$200,000), Abandoned Artesian Well Plugging (\$300,000), and Consultant Services (\$353,235).
- Operating Expenses will increase by 1.8 percent, or \$7,329, due to projected increases in Cellular Telephones and Accessories (\$1), Training — No Travel (\$11), Memberships, Professional Certifications, and Licenses (\$61), Safety Supplies (\$75), In-State Training and Related Travel (\$149), Rewards, Recognition, Prizes, and Awards (\$253), Recording and Court Costs (\$311), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Office Support Supplies (\$655), Meeting Resources (\$800), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,800), Computer Software (\$1,941), Computer Hardware Under \$5,000 (\$3,026), Travel — District Business (\$3,250), and Repair and Maintenance of Equipment (\$4,191), which are offset by decreases in Telephone and Communications (\$8,897), Books and Technical Materials (\$445), Subscriptions (\$352), and Advertising (\$1).
- Operating Capital Outlay will increase by 29.3 percent, or \$21,801, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000) and Computer Hardware Over \$5,000 (\$34,367), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,566).
- Fixed Capital Outlay will decrease by 88.8 percent, or \$371,850,215, due to the progression of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) and the Taylor Creek Reservoir Improvements Project (\$8,800,000), as well as decreases in Land Purchases and Support Services (\$380,215), Lake Apopka West Marsh Restoration (\$230,000), and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$160,000), which are offset by increases for Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000), Pine Meadows Hydro Improvements (\$200,000), Indian River Lagoon Project Design Services (\$500,000), and C-10 Water Management Area Project (\$36,970,000).

IV. Program and Activity Allocations

- Interagency Expenditures will decrease by 20.8 percent, or \$12,183,124, due to projected decreases in Lake Apopka Restoration Placeholder (\$5,500,000), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$2,250,000), 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), 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), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$922,500), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), City of 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), City of Umatilla Central Avenue Lift Station (\$655,597), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of Fellsmere State Street Reservoir Expansion (\$546,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000), Brevard County Pioneer Road Denitrification (\$483,750), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), Water Conservation Program (\$168,545), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$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), Orlando Utilities Commission Water Conservation Rebates (\$33,900), and Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000), which are offset by increases in Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$250,000) and Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$11,900,000).
- Debt Services will increase by 524.6 percent, or \$91,438, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 – \$12,191,985 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 FTEs)
 - 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)

IV. Program and Activity Allocations

- Contracted Services
 - Abandoned Artesian Well Plugging (\$1,250,000)
 - Lake Apopka Rough Fish Removal (\$993,500)
 - Lake George Rough Fish Removal (\$723,700)
 - Consultant Services (\$535,578)
 - Computer Technology Services (\$297,025)
 - Mapping Services and Aerial Photos (\$275,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)
 - Scientific Research and Analysis (\$178,500)
 - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000)
 - Emerald Marsh Conservation Area 5 Peat Removal — Lake County (\$100,000)
 - Software Maintenance Services (\$91,758)
 - Upper St. Johns River Basin Rough Fish Removal (\$50,000)
 - Data Collection and Analysis Services (\$25,000)
 - Temporary (Contingent) Labor Services (\$20,800)
 - Vegetation Management and Planting Services (\$8,000)
 - Legal Services / Attorney's Fees (\$1,956)
 - Court Reporter and Transcription Services (\$1,111)
- Operating Expenses
 - Insurance and Bonds (\$89,388)
 - Computer Hardware Under \$5,000 (\$53,124)
 - Telephone and Communications (\$43,111)
 - Repair and Maintenance of Equipment (\$36,231)
 - Cellular Telephones and Accessories (\$36,083)
 - Travel — District Business (\$35,779)
 - In-State Training and Related Travel (\$31,892)
 - Training — No Travel (\$21,449)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,760)
 - Memberships, Professional Certifications, and Licenses (\$9,573)
 - Advertising (\$6,266)
 - Office Support Supplies (\$6,002)
 - Educational Reimbursements (\$5,662)
 - Recording and Court Costs (\$5,556)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,500)
 - Safety Supplies (\$4,850)
 - Computer Software (\$4,367)
 - Uniforms (\$3,496)
 - Books and Technical Materials (\$2,233)
 - Meeting Resources (\$2,027)
 - Out of State Travel / Training (\$1,381)
 - Office Furniture / Equipment Under \$5,000 (\$1,214)
 - Rewards, Recognition, Prizes, and Awards (\$1,181)
 - Lake Apopka Rough Fish Removal (\$1,000)

IV. Program and Activity Allocations

- Upper St. Johns River Basin Rough Fish Removal (\$500)
- Rental of Other Equipment (\$400)
- Lake George Rough Fish Removal (\$300)
- Subscriptions (\$100)
- Printing and Reproduction Services (\$18)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$85,332)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000)
 - Office Furniture / Equipment Over \$5,000 (\$809)
- Fixed Capital Outlay
 - C-10 Water Management Area Project (\$38,470,000)
 - Land Purchases and Support Services (\$4,500,000)
 - Black Creek Water Resource Development Project (\$1,750,000)
 - Taylor Creek Reservoir Improvements (\$1,025,000)
 - Indian River Lagoon Project Design Services (\$1,000,000)
 - Pine Meadows Hydro Improvements (\$200,000)
 - Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000)
- Interagency Expenditures
 - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$25,500,000)
 - Indian River Lagoon Projects Placeholder (\$10,502,305)
 - Springs Funding Cost-share Placeholder — Non Project Specific (\$3,500,000)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Coastal Wetland Restoration Program (\$400,000)
 - Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000)
 - Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$250,000)
 - Water Conservation Rebate Program (\$50,000)
 - Abandoned Artesian Well Plugging (\$40,000)
- Debt Services
 - Debt Service Principal — Software Subscription (\$104,824)
 - Debt Service Interest — Software Subscription (\$4,044)

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.

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

2.1 Land Acquisition

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 357,444	\$ 432,156	\$ 493,887	\$ 551,990	\$ 551,990	-	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	2,330	12,824	10,213	20,800	20,800	-	
Operating Expenses	4,831	4,801	4,636	12,353	12,353	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	3,044,415	960,644	1,433,133	404,880,215	4,500,000	(400,380,215)	-98.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 3,409,020	\$ 1,410,425	\$ 1,941,869	\$405,465,358	\$ 5,085,143	\$(400,380,215)	-98.7%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,210,143	\$ 3,875,000	\$ -	\$ -	\$ -	\$ -	\$ 5,085,143

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	-	4,500,000	4,500,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 585,143	\$ 4,500,000	\$ 5,085,143

Trends and Changes

The activity had an overall decrease during the three-year comparison period of expenditures, from FY 2021–22 to FY 2023–24. This was mostly due to the significant decrease in Fixed Capital Outlay, which relies heavily on the acquisition of new properties. The expenditures in FY 2021–22 were mainly attributed to the Bayard Point Land Acquisition, partially funded by DEP. There were also significant variances in Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Contracted Services show an increase due to an increase in Temporary (Contingent) Labor Services (\$10,213), which was offset by a decrease in Consultant Services (\$2,330).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits show an increase in the FY

IV. Program and Activity Allocations

2024–25 Adopted Budget when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Contracted Services had an increase due to Temporary (Contingent) Labor Services (\$10,587).

Operating Expenses had an increase primarily due to increases in Advertising (\$1,995) and Recording and Court Costs (\$3,327). Fixed Capital Outlay had a significant increase which is primarily attributed to legislative funding appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000).

Budget Variances

The activity budget for Land Acquisition in the FY 2025–26 Preliminary Budget has a 98.7 percent, or \$400,380,215, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Fixed Capital Outlay will decrease by 98.9 percent, or \$400,380,215, due to the progression of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) and a decrease in Land Purchases and Support Services (\$380,215).

Major Budget Items

Major budget items by major budget category for this activity 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)
 - Rewards, Recognition, Prizes, and Awards (\$250)
 - Uniforms (\$215)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$200)
 - Safety Supplies (\$200)
- Fixed Capital Outlay
 - Land Purchases and Support Services (\$4,500,000)

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

2.2 Water Source Development

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 810,795	\$ 851,316	\$ 851,671	\$ 1,099,503	\$ 1,099,503	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	577,451	599,886	1,006,347	1,125,000	1,750,000	625,000	55.6%
Operating Expenses	1,182	118	3,992	3,000	3,000	-	
Operating Capital Outlay	-	-	150,926	-	-	-	
Fixed Capital Outlay	1,239,454	25,558,488	53,145,314	11,575,000	2,775,000	(8,800,000)	-76.0%
Interagency Expenditures (Cooperative Funding)	9,938,954	15,466,947	20,815,345	23,607,824	29,090,000	5,482,176	23.2%
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 12,567,836	\$ 42,476,755	\$ 75,973,595	\$ 37,410,327	\$ 34,717,503	\$ (2,692,824)	-7.2%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 7,697,503	\$ -	\$ -	\$ 20,000	\$ 27,000,000	\$ -	\$ 34,717,503

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	1,750,000	-	1,750,000
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	2,775,000	2,775,000
Interagency Expenditures (Cooperative Funding)	-	29,090,000	29,090,000
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,852,503	\$ 31,865,000	\$ 34,717,503

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

This subactivity includes regional projects that 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

2.2.1 Water Resource Development Projects

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 649,298	\$ 678,405	\$ 631,566	\$ 788,224	\$ 788,224	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	23,200	26,600	-	175,000	500,000	325,000	185.7%
Operating Expenses	1,182	118	3,992	3,000	3,000	-	
Operating Capital Outlay	-	-	149,161	-	-	-	
Fixed Capital Outlay	1,239,454	25,558,488	53,145,314	11,575,000	2,775,000	(8,800,000)	-76.0%
Interagency Expenditures (Cooperative Funding)	9,858,954	15,408,514	20,794,334	23,567,824	29,050,000	5,482,176	23.3%
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 11,772,088	\$ 41,672,125	\$ 74,724,367	\$ 36,109,048	\$ 33,116,224	\$ (2,992,824)	-8.3%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,116,224	\$ -	\$ -	\$ -	\$ 27,000,000	\$ -	\$ 33,116,224

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING Fiscal Year 2025–26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 788,224	\$ -	\$ 788,224
Other Personal Services		-	-	-
Contracted Services		500,000	-	500,000
Operating Expenses		3,000	-	3,000
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	2,775,000	2,775,000
Interagency Expenditures (Cooperative Funding)		-	29,050,000	29,050,000
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,291,224	\$ 31,825,000	\$ 33,116,224

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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, fluctuations are seen in Contracted Services, Operating Expenses, Fixed Capital Outlay, and Interagency Expenditures. The decrease in Contracted Services is due to a decrease in the Mobile Irrigation Lab for Agricultural Cost-share Program. The increase in Operating Expenses was due to increases in Advertising (\$1,279) and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,531). The increase in expenditures for Fixed Capital Outlay was mainly due to the continuation of the Black Creek Water Resource Development Project (\$51,816,261). The increase 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 2025–26 Preliminary Budget has an 8.3 percent, or \$2,992,824, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 185.7 percent, or \$325,000, due to a projected increase in Consultant Services (\$350,000), which is offset by a decrease in Data Collection and Analysis Services (\$25,000).
- Fixed Capital Outlay will decrease by 76 percent, or \$8,800,000, due to the progression of the Taylor Creek Reservoir Improvements project (\$8,800,000).
- Interagency Expenditures will increase by 23.3 percent, or \$5,482,176, due to a projected increase in Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$11,900,000), which is offset by decreases in St. Johns County State Road 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$2,037,437), Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197), City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500), City of Crescent City Prospect Street Water Main Replacement (\$750,000), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), Water Conservation 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), Orlando Utilities Commission Water Conservation Rebates (\$33,900), and Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000).

Major Budget Items

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

- Salaries and Benefits (\$788,224)
- Contracted Services
 - Consultant Services (\$500,000)
- Operating Expenses
 - Advertising (\$3,000)
- Fixed Capital Outlay
 - Black Creek Water Resource Development Project (\$1,750,000)
 - Taylor Creek Reservoir Improvements (\$1,025,000)
- Interagency Expenditures
 - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$25,500,000)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Water Conservation Rebate Program (\$50,000)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

2.2.2 Water Supply Development Assistance

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

2.2.3 Other Water Source Development Activities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 161,497	\$ 172,911	\$ 220,105	\$ 311,279	\$ 311,279	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	554,251	573,286	1,006,347	950,000	1,250,000	300,000	31.6%
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	1,765	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	80,000	58,433	21,011	40,000	40,000	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 795,748	\$ 804,630	\$ 1,249,228	\$ 1,301,279	\$ 1,601,279	\$ 300,000	23.1%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,581,279	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 1,601,279

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 311,279	\$ -	\$ 311,279
Other Personal Services	-	-	-
Contracted Services	1,250,000	-	1,250,000
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	40,000	40,000
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,561,279	\$ 40,000	\$ 1,601,279

Trends and Changes

Over the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance.

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

IV. Program and Activity Allocations

residential, agricultural, commercial, and industrial free-flowing wells has been waived by the Governing Board; however, the local government cost-share has continued with Indian River County. These changes correspond to the increase in Contracted Services and the decrease in Interagency Expenditures.

Budget Variances

The subactivity budget for Other Water Source Development Activities in the FY 2025–26 Preliminary Budget has a 23.1 percent, or \$300,000, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 31.6 percent, or \$300,00, due to a projected increase in Abandoned Artesian Well Plugging (\$300,000).

Major Budget Items

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

- Salaries and Benefits (\$311,279)
- Contracted Services
 - Abandoned Artesian Well Plugging (\$1,250,000)
- Interagency Expenditures
 - Abandoned Artesian Well Plugging (\$40,000)

IV. Program and Activity Allocations

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

District Description

This activity includes 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

2.3 Surface Water Projects

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 6,537,274	\$ 7,262,448	\$ 8,304,396	\$ 9,663,437	\$ 9,663,437	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	2,879,246	1,711,000	3,446,178	4,095,257	2,755,700	(1,339,557)	-32.7%
Operating Expenses	79,279	492,483	6,518,995	117,325	123,400	6,075	5.2%
Operating Capital Outlay	-	42,802	-	-	10,000	10,000	100.0%
Fixed Capital Outlay	2,073,931	5,689,068	9,926,480	2,390,000	39,720,000	37,330,000	1561.9%
Interagency Expenditures (Cooperative Funding)	25,837,402	20,998,028	18,605,704	35,042,605	17,377,305	(17,665,300)	-50.4%
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 37,407,132	\$ 36,195,829	\$ 46,801,753	\$ 51,308,624	\$ 69,649,842	\$ 18,341,218	35.7%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 16,515,363	\$ 7,212,174	\$ -	\$ 10,470,000	\$ 35,452,305	\$ -	\$ 69,649,842

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	738,500	2,017,200	2,755,700
Operating Expenses	123,400	-	123,400
Operating Capital Outlay	10,000	-	10,000
Fixed Capital Outlay	-	39,720,000	39,720,000
Interagency Expenditures (Cooperative Funding)	-	17,377,305	17,377,305
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 10,535,337	\$ 59,114,505	\$ 69,649,842

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.

Significant fluctuations are shown under Salaries and Benefits, Operating Expenses, Fixed Capital Outlay, and Interagency Expenditures for the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24. Salaries and Benefits increased primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The large increase under Operating Expenses was primarily due to funding received from the state for the Lake Apopka Hydrilla Treatment (\$6,405,398). Fixed Capital Outlay increased mainly due to the progression of the Crane Creek M-1 Canal Flow Restoration (\$7,722,825). 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 expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the actual unaudited expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance.

The increase in Contracted Services during the comparison period was partially due to increases in Feasibility Studies for the Ocklawaha Basin as well as the Lower and Middle Basins (\$900,000), which were partially offset by the completion of the FY 2023–24 Lake Apopka Hydrilla Treatment (\$432,170). The completion of the Lake Apopka Hydrilla Treatment (\$6,405,398) is also the primary reason for the decrease in Operating Expenses.

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, both the actual expenditures and budgets can fluctuate significantly from one year to another without clear trends for Fixed Capital and Interagency Expenditures. 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 2025–26 Preliminary Budget has a 35.7 percent, or \$18,341,218, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will decrease by 32.7 percent, or \$1,339,557, due to projected decreases in Feasibility Studies — Lower and Middle Basins (\$600,000), Data Collection and Analysis Services (\$574,332), Surveying Services (\$300,000), Feasibility Studies — Ocklawaha Basin (\$300,000), Upper St. Johns River Basin Rough Fish Removal (\$148,700), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$50,000), which are offset by increases in Lake Apopka Rough Fish Removal (\$119,975), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$135,000), Scientific Research and Analysis (\$178,500), and Mapping Services and Aerial Photos (\$200,000).
- Operating Expenses will increase by 5.2 percent, or \$6,075, due to projected increases in Safety Supplies (\$75), Office Support Supplies (\$250), Rewards, Recognition, Prizes, and Awards (\$250), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Meeting Resources (\$800), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,800), and Travel — District Business (\$3,250), which are offset by decreases in Books and Technical Materials (\$500) and Subscriptions (\$350).
- Operating Capital Outlay will increase by 100 percent, or \$10,000, due to a projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000).
- Fixed Capital Outlay will increase by 1,561.9 percent, or \$37,330,000, due to projected increases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000), Pine Meadows Hydro Improvements (\$200,000), Indian River Lagoon Project Design Services (\$500,000), and C-10 Water Management Area Project (\$36,970,000), which are offset by decreases in Lake Apopka West Marsh Restoration (\$230,000) and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$160,000).
- Interagency Expenditures will decrease by 50.4 percent, or \$17,665,300, due to projected decreases in Lake Apopka Restoration Placeholder (\$5,500,000), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$2,250,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$922,500), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), City of Umatilla Central Avenue Lift Station (\$655,597), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of Fellsmere State Street Reservoir Expansion (\$546,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000), Brevard County

IV. Program and Activity Allocations

Pioneer Road Denitrification (\$483,750), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791), and City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500), which are offset by an increase in Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$250,000).

Major Budget Items

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

- Salaries and Benefits (\$9,663,437)
- Contracted Services
 - Lake Apopka Rough Fish Removal (\$993,500)
 - Lake George Rough Fish Removal (\$723,700)
 - Mapping Services and Aerial Photos (\$275,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)
 - Scientific Research and Analysis (\$178,500)
 - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000)
 - Emeralds Marsh Conservation Area 5 Peat Removal — Lake County (\$100,000)
 - Upper St. Johns River Basin Rough Fish Removal (\$50,000)
 - Data Collection and Analysis Services (\$25,000)
 - Vegetation Management and Planting Services (\$8,000)
 - Consultant Services (\$2,000)
- Operating Expenses
 - Travel — District Business (\$33,125)
 - In-State Training and Related Travel (\$28,505)
 - Training — No Travel (\$15,665)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,560)
 - Memberships, Professional Certifications, and Licenses (\$8,895)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,500)
 - Safety Supplies (\$4,650)
 - Office Support Supplies (\$4,550)
 - Uniforms (\$3,200)
 - Meeting Resources (\$2,000)
 - Repair and Maintenance of Equipment (\$2,000)
 - Books and Technical Materials (\$1,500)
 - Office Furniture / Equipment Under \$5,000 (\$1,100)
 - Lake Apopka Rough Fish Removal (\$1,000)
 - Rewards, Recognition, Prizes, and Awards (\$850)
 - Upper St. Johns River Basin Rough Fish Removal (\$500)
 - Rental of Other Equipment (\$400)
 - Lake George Rough Fish Removal (\$300)
 - Subscriptions (\$100)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000)
- Fixed Capital Outlay
 - C-10 Water Management Area Project (\$38,470,000)
 - Indian River Lagoon Project Design Services (\$1,000,000)
 - Pine Meadows Hydro Improvements (\$200,000)
 - Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000)
- Interagency Expenditures
 - Indian River Lagoon Projects Placeholder (\$10,502,305)
 - Springs Funding Cost-share Placeholder — Non Project Specific (\$3,500,000)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Coastal Wetland Restoration Program (\$400,000)
 - Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000)
 - Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$250,000)

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

2.4 Other Cooperative Projects

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

2.5 Facilities Construction and Major Renovations

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	4,108,758	(52,216)	(1,580)	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 4,108,758	\$ (52,216)	\$ (1,580)	\$ -	\$ -	\$ -	

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

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

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 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

Major Budget Items

There are no major budget items budgeted for this activity in FY 2025–26.

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

2.6 Other Acquisition and Restoration Activities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 201,314	\$ 146,385	\$ 166,783	\$ 241,605	\$ 241,606	\$ 1	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	64,199	8,223	2,885	9,791	9,792	1	0.0%
Operating Expenses	142,796	150,266	164,346	195,483	187,172	(8,311)	-4.3%
Operating Capital Outlay	40	20,535	2,260	46,508	43,515	(2,993)	-6.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 408,349	\$ 325,409	\$ 336,274	\$ 493,387	\$ 482,085	\$ (11,302)	-2.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025–26	\$ 482,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482,085

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 241,606	\$ -	\$ 241,606
Other Personal Services	-	-	-
Contracted Services	9,792	-	9,792
Operating Expenses	187,172	-	187,172
Operating Capital Outlay	43,515	-	43,515
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 482,085	\$ -	\$ 482,085

Trends and Changes

Four major budget categories in this activity have experienced noticeable expenditure fluctuations during the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24. It is worth noting that the activity's expenditures can fluctuate from one year to another due to increases or decreases of 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, the decrease in Salaries and Benefits is due to redirections of certain

IV. Program and Activity Allocations

support staff from this activity to other programs within the District. A decrease in Contracted Services during the same three-year comparison period was primarily due to no further Legal Settlement expenses in FY 2023–24 for 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. In comparison, an increase in Operating Expenses was mainly due to increases in Repair and Maintenance of Equipment (\$4,453), Insurance and Bonds (\$6,169), and Telephone and Communications (\$9,297) while an increase in Operating Capital Outlay was due to an increase in Computer Hardware Over \$5,000 (\$2,220).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, significant variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the FY 2023–24 expenditures to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Contracted Services increased mainly due to an increase in Consultant Services (\$5,433). Operating Expenses increased primarily due to an increase in Insurance and Bonds (\$33,948), which was offset by a decrease in Telephone and Communications (\$5,608). Finally, Operating Capital Outlay increased due to increases in Computer Hardware Over \$5,000 (\$20,873) and Office Furniture / Equipment Over \$5,000 (\$23,375).

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 2025–26 Preliminary Budget has a 2.3 percent, or \$11,302, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Operating Expenses will decrease by 4.3 percent, or \$8,311, due to projected decreases in Telephone and Communications (\$8,897), Subscriptions (\$2), and Advertising (\$1), which are offset by increases in Computer Hardware Under \$5,000 (\$1), Cellular Telephones and Accessories (\$1), Training — No Travel (\$11), Books and Technical Materials (\$55), Memberships, Professional Certifications, and Licenses (\$61), In-State Training and Related Travel (\$149), and Recording and Court Costs (\$311).
- Operating Capital Outlay will decrease by 6.4 percent, or \$2,993, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$22,566), which is offset by an increase in Computer Hardware Over \$5,000 (\$19,573).

Major Budget Items

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

IV. Program and Activity Allocations

- Salaries and Benefits (\$241,606)
- Contracted Services
 - Consultant Services (\$6,078)
 - Legal Services / Attorney's Fees (\$1,956)
 - Court Reporter and Transcription Services (\$1,111)
 - Computer Technology Services (\$647)
- Operating Expenses
 - Insurance and Bonds (\$89,388)
 - Telephone and Communications (\$43,111)
 - Cellular Telephones and Accessories (\$36,083)
 - Repair and Maintenance of Equipment (\$7,538)
 - Educational Reimbursements (\$5,662)
 - Computer Hardware Under \$5,000 (\$1,618)
 - Recording and Court Costs (\$1,556)
 - Books and Technical Materials (\$733)
 - In-State Training and Related Travel (\$517)
 - Memberships, Professional Certifications, and Licenses (\$279)
 - Advertising (\$266)
 - Travel — District Business (\$178)
 - Training — No Travel (\$103)
 - Office Support Supplies (\$62)
 - Office Furniture / Equipment Under \$5,000 (\$33)
 - Meeting Resources (\$27)
 - Printing and Reproduction Services (\$18)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$42,706)
 - Office Furniture / Equipment Over \$5,000 (\$809)

IV. Program and Activity Allocations

2.7 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, 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

2.7 Technology and Information Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 458,438	\$ 525,370	\$ 560,953	\$ 635,448	\$ 635,449	\$ 1	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	200,040	187,147	240,909	329,384	415,636	86,252	26.2%
Operating Expenses	70,070	84,285	62,053	82,953	92,518	9,565	11.5%
Operating Capital Outlay	8,347	158,407	50,319	27,832	42,626	14,794	53.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	42,184	53,588	17,430	108,868	91,438	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 736,895	\$ 997,393	\$ 967,822	\$ 1,093,047	\$ 1,295,097	\$ 202,050	18.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,288,620	\$ -	\$ -	\$ 6,056	\$ -	\$ 421	\$ 1,295,097

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 635,449	\$ -	\$ 635,449
Other Personal Services	-	-	-
Contracted Services	409,159	6,477	415,636
Operating Expenses	92,518	-	92,518
Operating Capital Outlay	42,626	-	42,626
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	108,868	108,868
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,179,752	\$ 115,345	\$ 1,295,097

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 2025–26 Preliminary Budget has an 18.5 percent, or \$202,050, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.2 percent, or \$86,252, due to projected increases in Consultant Services (\$3,235) and Computer Technology Services (\$87,065), which are offset by a decrease in Software Maintenance Services (\$4,048).
- Operating Expenses will increase by 11.5 percent, or \$9,565, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$3), Office Support Supplies (\$405), Computer Software (\$1,941), Computer Hardware Under \$5,000 (\$3,025), and Repair and Maintenance of Equipment (\$4,191).
- Operating Capital Outlay will increase by 53.2 percent, or \$14,794, due to a projected increase in Computer Hardware Over \$5,000 (\$14,794).
- Debt Services will increase by 524.6 percent, or \$91,438, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 (\$635,449)
- Contracted Services
 - Computer Technology Services (\$296,378)
 - Software Maintenance Services (\$91,758)
 - Consultant Services (\$27,500)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$51,506)
 - Repair and Maintenance of Equipment (\$26,693)
 - Training — No Travel (\$4,550)
 - Computer Software (\$4,367)
 - Travel — District Business (\$1,618)
 - Out of State Travel / Training (\$1,381)
 - In-State Training and Related Travel (\$1,270)
 - Office Support Supplies (\$890)
 - Office Furniture / Equipment Under \$5,000 (\$81)
 - Uniforms (\$81)
 - Rewards, Recognition, Prizes, and Awards (\$81)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$42,626)
- Debt Services
 - Debt Service Principal — Software Subscription (\$104,824)
 - Debt Service Interest — Software Subscription (\$4,044)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 7,408,356	\$ 8,467,914	\$ 9,151,268	\$ 9,590,068	\$ 9,575,694	\$ (14,374)	-0.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,813,704	3,868,420	3,761,416	5,108,515	5,617,639	509,124	10.0%
Operating Expenses	5,041,245	5,517,540	5,567,507	8,079,904	8,499,771	419,867	5.2%
Operating Capital Outlay	1,806,968	1,468,298	1,934,876	1,800,299	2,487,753	687,454	38.2%
Fixed Capital Outlay	8,249,674	3,960,572	8,094,387	14,593,107	9,350,700	(5,242,407)	-35.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	51,331	197,258	213,099	198,940	292,275	93,335	46.9%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 26,371,278	\$ 23,480,002	\$ 28,722,553	\$ 39,370,833	\$ 35,823,832	\$ (3,547,001)	-9.0%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,575,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,575,694
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,788,280	900,000	-	6,136	1,922,797	426	5,617,639
Operating Expenses	6,747,493	457,278	-	-	1,295,000	-	8,499,771
Operating Capital Outlay	2,487,753	-	-	-	-	-	2,487,753
Fixed Capital Outlay	8,402,000	-	-	-	948,700	-	9,350,700
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	292,275	-	-	-	-	-	292,275
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 30,293,495	\$ 1,357,278	\$ -	\$ 6,136	\$ 4,166,497	\$ 426	\$ 35,823,832

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	98.05	\$ 6,590,711	\$ 9,575,694	\$ -	\$ 9,575,694
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	3,688,280	1,929,359	5,617,639
Operating Expenses			7,204,771	1,295,000	8,499,771
Operating Capital Outlay			2,487,753	-	2,487,753
Fixed Capital Outlay			-	9,350,700	9,350,700
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	292,275	292,275
Reserves — Emergency Response			-	-	-
TOTAL			\$ 22,956,498	\$ 12,867,334	\$ 35,823,832

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	99.36	100.96	98.91	98.15	98.05	(0.10)	-0.1%
Contingent Worker	4.33	4.33	6.49	6.49	6.49	-	
Other Personal Services	-	-	-	-	-	-	
Intern	0.44	0.47	0.51	0.50	0.50	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	104.13	105.76	105.91	105.14	105.04	(0.10)	-0.1%

IV. Program and Activity Allocations

St. Johns River Water Management District

REDUCTIONS — NEW ISSUES

Fiscal Year 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025-26

FY 2024–25 Adopted Budget				105.14	\$ 39,370,833	
Reductions						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits			0.10	14,374		
1	Program 3.0 Adjustments	14,374	0.10		Redirection to program 6.0	
Other Personal Services				-		
Contracted Services				220,790		
1	West Augustine — Twelve Mile Swamp	220,407			Planned project completion in FY 2024–25	
2	Legal Services / Attorney's Fees	244			Allocated across programs based upon need; total budget remains the same	
3	Court Reporter and Transcription Services	139			Allocated across programs based upon need; total budget remains the same	
Operating Expenses				9,070		
1	Telephone and Communications	9,012			Allocated across programs based upon need; overall budget decreased by \$55,000	
2	Advertising	33			Allocated across programs based upon need; overall budget increased by \$6,500	
3	Travel — District Business	22			Cross-charging variance. Overall budget increased by \$2,650	
4	Printing and Reproduction Services	2			Allocated across programs based upon need; total budget remains the same	
5	Cellular Telephones and Accessories	1			Allocated across programs based upon need; total budget remains the same	
Operating Capital Outlay				22,858		
1	Office Furniture / Equipment Over \$5,000	22,858			Allocated across programs; overall budget decreased by \$129,500	
Fixed Capital Outlay				11,882,407		
1	Operational Support Placeholder	5,000,000			FY 2024–25 legislative appropriation	
2	S-157 Rehabilitation	3,000,000			Planned project completion in FY 2024–25	
3	Facility Maintenance and Security Upgrades	1,800,000			Planned project completion in FY 2024–25	
4	District Headquarters Chiller #1 Replacement	425,000			Planned project completion in FY 2024–25	
5	Chip Seal Fellsmere Grade	350,000			Planned project completion in FY 2024–25	
6	Palm Bay Service Center Fleet Building Roof Replacement	325,000			Planned project completion in FY 2024–25	
7	Stabilize Roach Road Slope with Geosynthetic (SOX)	250,000			Planned project completion in FY 2024–25	
8	C-54 Erosion Repairs	150,000			Planned project completion in FY 2024–25	
9	Sawgrass Lake Pump Station — North Rehabilitation	150,000			Planned project completion in FY 2024–25	
10	Upgrade Lake Apopka North Shore Pump Stations with Remote Operations	120,000			Planned project completion in FY 2024–25	
11	Lake Apopka North Shore Miscellaneous Infrastructure Improvements	100,000			Planned project completion in FY 2024–25	
12	District Headquarters Generator Control Panel Upgrades	75,000			Planned project completion in FY 2024–25	
13	Manatee Barriers	62,407			Planned project completion in FY 2024–25	
14	Seal Tom Lawton Parking Lot	50,000			Planned project completion in FY 2024–25	
15	Walkways / Platforms in Support of Data Collection	25,000			Adjusted based on annual work plan needs	
Interagency Expenditures (Cooperative Funding)				-		
Debt Services				-		
Reserves				-		
TOTAL REDUCTIONS			0.10	12,149,499		

IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				729,914	
1	Software Maintenance Services	899			Allocated across programs based upon need; overall budget decreased by \$8,911
2	Consultant Services	2,518			Allocated across programs based upon need; overall budget increased by \$457,500
3	Locktending Services	40,992			Adjustment made based on historical spend and projected needs
4	Janitorial Services	50,000			Adjustment made based on historical spend and projected needs
5	Vegetation Management and Planting Services	54,000			Adjustment made based on historical spend and projected needs
6	Computer Technology Services	88,188			Allocated across programs based upon need; overall budget increased by \$544,043
7	Longleaf Pine Preserve	91,217			Adjustment based on project schedule
8	Lake Jesup Conservation Area	97,500			Adjustment based on project schedule
9	Security Services	109,000			Adjustment made based on historical spend and projected needs
10	Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements	195,600			Adjustment based on project schedule
Operating Expenses				428,937	
1	Training — No Travel	11			Learning and Development Plan updated annually for anticipated fiscal year needs
2	Books and Technical Materials	33			Allocated across programs based upon need; overall budget increased by \$750
3	Memberships, Professional Certifications, and Licenses	102			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Promotional Activities	250			Adjustment made based on historical spend and projected needs
5	In-State Training and Related Travel	270			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Subscriptions	447			Adjustment made based on historical spend and projected needs
7	Recording and Court Costs	505			Allocated across program based upon need; overall budget increased by \$7,000
8	Office Support Supplies	652			Adjustment made based on historical spend and projected needs
9	Meeting Resources	696			Cross-charging variance. Overall budget increased by \$1,750
10	Motor Fuels and Lubricants	1,000			Adjustment made based on historical spend and projected needs
11	Computer Software	1,966			Allocated across programs based upon need; overall budget increased by \$11,997
12	Office Furniture / Equipment Under \$5,000	2,996			Allocated across programs based upon need; overall budget increased by \$5,700
13	Permits and Other Fees	3,000			Adjustment made based on historical spend and projected needs
14	Computer Hardware Under \$5,000	3,064			Allocated across programs; overall budget increased by \$18,701
15	Safety Supplies	3,500			Adjustment made based on historical spend and projected needs
16	Uniforms	6,000			Adjustment made based on historical spend and projected needs
17	Rental of Other Equipment	7,200			Adjusted based on annual work plan needs
18	Tires and Tubes	10,000			Adjustment made based on historical spend and projected needs
19	Janitorial Supplies	10,000			Adjustment made based on historical spend and projected needs
20	Field, Facility, and Fleet — Tools Under \$5,000	10,500			Adjustment made based on historical spend and projected needs
21	Utilities	25,000			Adjustment made based on historical spend and projected needs
22	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	35,000			Adjustment made based on historical spend and projected needs
23	Repair and Maintenance of Property and Works	50,000			Adjustment made based on historical spend and projected needs
24	Repair and Maintenance of Equipment	73,745			Allocated across programs based upon need; overall budget increased by \$115,408
25	Repair and Maintenance of Buildings	83,000			Adjustment made based on historical spend and projected needs
26	Chemical Supplies	100,000			Adjusted based on annual work plan needs
Operating Capital Outlay				710,312	
1	Computer Hardware Over \$5,000	34,812			Allocated across programs; overall budget increased by \$212,450
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	335,000			Adjusted based on annual work plan needs
3	Motor Vehicles	340,500			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				6,640,000	
1	District Headquarters Conference Rooms 136 and 162 Renovations	40,000			New project identified
2	Lake George and Longleaf HVAC Replacements	40,000			New project identified
3	District Headquarters Water Resources Building Flooring - 2nd floor	100,000			New project identified
4	District Headquarters Resource Management Building Flooring Replacement - 1st floor	100,000			New project identified
5	District Headquarters Lighting Upgrades and Interior Painting	150,000			New project identified
6	District Headquarters Restroom / Breakroom Renovations	250,000			New project identified
7	District Headquarters Admin Building Roof Replacement	400,000			New project identified
8	Infrastructure Rehabilitation and Improvements	610,000			Adjusted based on annual work plan needs
9	Apopka Field Station Expansion and Remodeling	750,000			New project identified
10	C-231 Repair Seepage Areas	1,300,000			New project identified
11	Burrell Dam Rehabilitation Construction	2,900,000			New project identified
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				93,335	
1	Debt Service Interest — Long Term Lease	715			GASB 87 compliance annual estimate for Jacksonville Service Center Lease
2	Debt Service Interest — Software Subscription	1,767			Allocated across programs based on GASB 96 annual estimate for SBITAs
3	Debt Service Principal — Software Subscription	90,853			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			-	8,602,498	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Preliminary Budget for FY 2025–26			105.04	\$ 35,823,832	

Trends and Changes

This program encompasses a wide variety of activities including land management and 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 and 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 expenditures, from FY 2021–22 through FY 2023–24, are noticeable under Salaries and Benefits and Debt Services. Salaries and Benefits show an increase due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. 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

IV. Program and Activity Allocations

since 1986 and the current lease expires in December 2031. These do not include borrowing or bonding.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and 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 expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, show an increase primarily due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$129,507), Repair and Maintenance of Buildings (\$130,618), Rental of Buildings and Property (\$182,000), Chemical Supplies — Invasive Plant Management (\$186,461), Motor Fuels and Lubricants (\$206,494), Repair and Maintenance of Property and Works (\$260,677), Utilities (\$317,465), Insurance and Bonds (\$382,875), and Chemical Supplies (\$552,242). Operating Capital Outlay had a decrease mainly due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$160,371), which was partially offset by an increase in Computer Hardware Over \$5,000 (\$35,069). Fixed Capital Outlay shows an increase primarily due to increases in Facility Maintenance and Security Upgrades (\$1,800,000) and Operational Support Placeholder (\$5,000,000), which were partially offset by a decrease in S-157 Rehabilitation (\$851,476).

Budget Variances

The program budget for Operation and Maintenance of Works and Lands in the FY 2025–26 Preliminary Budget has a 9 percent, or \$3,547,001, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 0.1 percent, or \$14,374, due to an FTE redirection to Program 6.0.
- Contracted Services will increase by 10 percent, or \$509,124, due to projected increases in Software Maintenance Services (\$899), Consultant Services (\$2,518), Locktending Services (\$40,992), Janitorial Services (\$50,000), Vegetation Management and Planting Services (\$54,000), Computer Technology Services (\$88,188), Longleaf Pine Preserve (\$91,217), Lake Jesup Conservation Area (\$97,500), Security Services (\$109,000), and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$195,600), which are offset by decreases in West Augustine — Twelve Mile Swamp (\$220,407), Legal Services / Attorney's Fees (\$244), and Court Reporter and Transcription Services (\$139).
- Operating Expenses will increase by 5.2 percent, or \$419,867, due to projected increases in Training — No Travel (\$11), Books and Technical Materials (\$33),

IV. Program and Activity Allocations

Memberships, Professional Certifications, and Licenses (\$102), Promotional Activities (\$250), In-State Training and Related Travel (\$270), Subscriptions (\$447), Recording and Court Costs (\$505), Office Support Supplies (\$652), Meeting Resources (\$696), Motor Fuels and Lubricants (\$1,000), Computer Software (\$1,966), Office Furniture / Equipment Under \$5,000 (\$2,996), Permits and Other Fees (\$3,000), Computer Hardware Under \$5,000 (\$3,064), Safety Supplies (\$3,500), Uniforms (\$6,000), Rental of Other Equipment (\$7,200), Tires and Tubes (\$10,000), Janitorial Supplies (\$10,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$10,500), Utilities (\$25,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$35,000), Repair and Maintenance of Property and Works (\$50,000), Repair and Maintenance of Equipment (\$73,745), Repair and Maintenance of Buildings (\$83,000), and Chemical Supplies (\$100,000), which are offset by decreases in Telephone and Communications (\$9,012), Advertising (\$33), Travel — District Business (\$22), Printing and Reproduction Services (\$2), and Cellular Telephones and Accessories (\$1).

- Operating Capital Outlay will increase by 38.2 percent, or \$687,454, due to projected increases in Computer Hardware Over \$5,000 (\$34,812), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$335,000), and Motor Vehicles (\$340,500), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,858).
- Fixed Capital Outlay will decrease by 35.9 percent, or \$5,242,407, due to projected decreases in Operational Support Placeholder (\$5,000,000), S-157 Rehabilitation (\$3,000,000), Facility Maintenance and Security Upgrades (\$1,800,000), District Headquarters Chiller #1 Replacement (\$425,000), Chip Seal Fellsmere Grade (\$350,000), Palm Bay Service Center Fleet Building Roof Replacement (\$325,000), 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), District Headquarters Generator Control Panel Upgrades (\$75,000), Manatee Barriers (\$62,407), Seal Tom Lawton Parking Lot (\$50,000), and Walkways / Platforms in Support of Data Collection (\$25,000), which are offset by increases in Lake George and Longleaf HVAC Replacements (\$40,000), District Headquarters Conference Rooms 136 and 162 Renovations (\$40,000), District Headquarters Water Resources Building Flooring - 2nd floor (\$100,000), District Headquarters Resource Management Building Flooring Replacement - 1st floor (\$100,000), District Headquarters Lighting Upgrades and Interior Painting (\$150,000), District Headquarters Restroom / Breakroom Renovations (\$250,000), District Headquarters Admin Building Roof Replacement (\$400,000), Infrastructure Rehabilitation and Improvements (\$610,000), Apopka Field Station Expansion and Remodeling (\$750,000), C-231 Repair Seepage Areas (\$1,300,000), and Burrell Dam Rehabilitation Construction (\$2,900,000).
- Debt Services will increase by 46.9 percent, or \$93,335, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs as well as an

IV. Program and Activity Allocations

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 – \$9,575,694 for 98.05 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 (2.9 FTEs)
 - 3.6 Fleet Services (14.5 FTEs)
 - 3.7 Technology and Information Services (4.92 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$2,932,047)
 - Fire Management — Prescribed Burns (\$430,000)
 - Locktending Services (\$312,000)
 - Computer Technology Services (\$300,864)
 - Janitorial Services (\$300,000)
 - Security Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$200,000)
 - Software Maintenance Services (\$117,943)
 - Longleaf Pine Preserve (\$115,217)
 - Lake Jesup Conservation Area (\$100,000)
 - Consultant Services (\$74,771)
 - Surveying Services (\$60,000)
 - 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)
 - Permits and Other Fees (\$23,000)
 - Legal Services / Attorney's Fees (\$4,156)
 - Court Reporter and Transcription Services (\$2,361)
- Operating Expenses
 - Utilities (\$1,283,000)
 - Chemical Supplies (\$1,275,000)
 - Insurance and Bonds (\$1,037,965)
 - Motor Fuels and Lubricants (\$956,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$757,250)
 - Repair and Maintenance of Equipment (\$682,673)
 - Repair and Maintenance of Property and Works (\$650,391)
 - Repair and Maintenance of Buildings (\$606,000)

IV. Program and Activity Allocations

- 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 (\$150,000)
- Computer Hardware Under \$5,000 (\$53,811)
- Safety Supplies (\$51,491)
- In-State Training and Related Travel (\$48,938)
- Seeds, Sod, Shrubs, and Fertilizer (\$44,000)
- Telephone and Communications (\$43,667)
- Janitorial Supplies (\$40,000)
- Rental of Other Equipment (\$38,500)
- Cellular Telephones and Accessories (\$36,548)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$31,500)
- Uniforms (\$25,082)
- Permits and Other Fees (\$23,200)
- Travel — District Business (\$21,266)
- Office Furniture / Equipment Under \$5,000 (\$13,153)
- Office Support Supplies (\$11,284)
- Memberships, Professional Certifications, and Licenses (\$6,260)
- Educational Reimbursements (\$5,735)
- Training — No Travel (\$5,178)
- Freight, Moving, and Storage (\$5,000)
- Computer Software (\$4,424)
- Recording and Court Costs (\$3,305)
- Other Utilities (\$2,500)
- Meeting Resources (\$2,456)
- Printing and Reproduction Services (\$2,038)
- Books and Technical Materials (\$1,558)
- Out of State Travel / Training (\$1,399)
- Promotional Activities (\$750)
- Advertising (\$717)
- Subscriptions (\$450)
- Rewards, Recognition, Prizes, and Awards (\$282)
- Operating Capital Outlay
 - Motor Vehicles (\$1,465,500)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$935,000)
 - Computer Hardware Over \$5,000 (\$86,434)
 - Office Furniture / Equipment Over \$5,000 (\$819)
- Fixed Capital Outlay
 - Burrell Dam Rehabilitation Construction (\$2,900,000)
 - C-231 Repair Seepage Areas (\$1,300,000)
 - Infrastructure Improvements (\$1,060,000)
 - Field Activities — Land Management (\$1,038,700)
 - Apopka Field Station Expansion and Remodeling (\$750,000)
 - District Headquarters Admin Building Roof Replacement (\$400,000)

IV. Program and Activity Allocations

- Lake Apopka Lock and Dam Rehabilitation (\$400,000)
- Levee Repairs (\$375,000)
- District Headquarters Restroom / Breakroom Renovations (\$335,000)
- Burrell Lock Rehabilitation (\$250,000)
- District Headquarters Lighting Upgrades and Interior Painting (\$150,000)
- District Headquarters Resource Management Building Flooring Replacement - 1st floor (\$100,000)
- District Headquarters Water Resources Building Flooring - 2nd floor (\$100,000)
- Security Residence Repairs and Upgrades (\$62,000)
- Walkways / Platforms in Support of Data Collection (\$50,000)
- District Headquarters Conference Rooms 136 and 162 Renovations (\$40,000)
- Lake George and Longleaf HVAC Replacements (\$40,000)
- Debt Services
 - Debt Service Interest — Long Term Lease (\$106,317)
 - Debt Service Principal — Software Subscription (\$106,179)
 - Debt Service Principal — Long Term Lease (\$75,683)
 - Debt Service Interest — Software Subscription (\$4,096)

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. Currently the District owns an interest in approximately 779,725 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 779,725 acres, the District is the lead manager for approximately 431,259 acres.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

3.1 Land Management

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,934,342	\$ 2,375,760	\$ 2,710,659	\$ 2,992,332	\$ 2,992,332	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,173,091	1,140,147	1,198,500	1,837,704	2,001,614	163,910	8.9%
Operating Expenses	543,111	647,004	518,905	1,047,958	1,055,108	7,150	0.7%
Operating Capital Outlay	65,089	-	-	-	-	-	-
Fixed Capital Outlay	1,476,753	1,361,385	610,504	1,100,700	1,100,700	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 5,192,386	\$ 5,524,296	\$ 5,038,568	\$ 6,978,694	\$ 7,149,754	\$ 171,060	2.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,746,557	\$ 750,000	\$ -	\$ -	\$ 2,653,197	\$ -	\$ 7,149,754

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	1,209,497	2,001,614
Operating Expenses	560,108	495,000	1,055,108
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	1,100,700	1,100,700
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,344,557	\$ 2,805,197	\$ 7,149,754

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 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 2021–22, the activity's total FTEs have been increased by 1.77, from 29.2 in FY 2021–22 to 30.97 in FY 2025–26.

During the three-year comparison period of expenditures, from FY 2021–22 to FY 2023–24, fluctuations are seen in Salaries and Benefits, Operating Capital Outlay, and Fixed Capital Outlay. The increase in Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. A decrease under Operating Capital Outlay was due to a specific fiscal year need for an airboat and trailer (\$65,089). The decrease in Fixed Capital Outlay was mainly due to the completion of several Land Management projects, including but not limited to, Ocklawaha Prairie Levee (\$183,528), Resurface Fellsmere Grade Recreation Area Parking Lot (\$156,553), County Road 512 Recreation Pad Parking Lot (\$142,962), Concrete Aprons (\$138,766), Lake Apopka Wildlife Drive – Interceptor Road (\$95,497), Lake Norris and Lake Pellicer Bridge Replacements (\$89,056), County Road 512 Boat Ramp Extension (\$44,098), Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$43,180), Levee Repairs (\$39,735), and Sweetwater Boat Launch (\$36,378), which were partially offset by an increase in Field Activities — Land Management (\$159,563).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. The increase under Contracted Services was primarily due to increases in West Augustine — Twelve Mile Swamp (\$220,407) and Vegetation Management and Planting Services (\$323,282).

The increase under Operating Expenses during the same comparison period was primarily due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$62,995), Utilities (\$98,169), and Repair and Maintenance of Property and Works (\$334,198). Fixed Capital Outlay shows an increase mainly due to an

IV. Program and Activity Allocations

increase in Field Activities — Land Management (\$544,083), which was partially offset by a decrease in Airboat Crossing Rehabilitation (\$103,504).

Budget Variances

The activity budget for Land Management in the FY 2025–26 Preliminary Budget has a 2.5 percent, or \$171,060, increase compared to the FY 2024–25 Adopted Budget.

Budget categories showing variances include:

- Contracted Services will increase by 8.9 percent, or \$163,910, due to projected increases in Longleaf Pine Preserve (\$91,217), Lake Jesup Conservation Area (\$97,500), and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$195,600), which are offset by a decrease in West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will increase by 0.7 percent, or \$7,150, due to projected increases in Meeting Resources (\$200), Subscriptions (\$450), Field, Facility, and Fleet — Tools Under \$5,000 (\$3,000), and Uniforms (\$3,500).

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)
 - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$200,000)
 - Longleaf Pine Preserve (\$115,217)
 - Lake Jesup Conservation Area (\$100,000)
 - Surveying Services (\$60,000)
 - Coastal Oaks Preserve (\$26,280)
 - Mapping Services and Aerial Photos (\$25,000)
 - 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)
 - Uniforms (\$6,000)
 - Office Support Supplies (\$5,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$3,500)
 - Printing and Reproduction Services (\$2,000)

IV. Program and Activity Allocations

- Rental of Other Equipment (\$1,500)
- Permits and Other Fees (\$1,500)
- Memberships, Professional Certifications, and Licenses (\$1,191)
- Promotional Activities (\$500)
- Subscriptions (\$450)
- Meeting Resources (\$400)
- Training — No Travel (\$300)
- 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. The District currently maintains 115 miles of USACE/District-constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 113 minor water control structures, 25 weirs, and 11 pump stations. In addition, the District maintains 90 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

3.2 Works

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,234,961	\$ 2,377,154	\$ 2,570,626	\$ 2,916,314	\$ 2,916,314	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	722,937	785,031	753,881	881,008	961,000	79,992	9.1%
Operating Expenses	695,817	806,121	765,085	901,280	1,088,780	187,500	20.8%
Operating Capital Outlay	-	7,653	36,353	-	-	-	
Fixed Capital Outlay	4,551,443	2,327,229	6,687,998	10,782,407	6,335,000	(4,447,407)	-41.2%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 8,205,158	\$ 6,303,188	\$ 10,813,943	\$ 15,481,009	\$ 11,301,094	\$ (4,179,915)	-27.0%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$11,151,094	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 11,301,094

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	961,000	-	961,000
Operating Expenses	1,088,780	-	1,088,780
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	6,335,000	6,335,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 4,966,094	\$ 6,335,000	\$ 11,301,094

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 2021–22 to FY 2022–23. The FTE count slightly increased to 31.2 in FY 2023–24 and will remain at that level in FY 2025–26.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, this activity had an increase in Fixed Capital Outlay. This increase was mainly due to Lake Apopka Wildlife Drive Levee Repairs (\$461,777) and the progression of S-157 Rehabilitation (\$3,809,371), which were partially offset by the completion of S-96 Rehabilitation (\$2,758,581).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, the activity had a significant overall increase. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services primarily due to increases in Consultant Services (\$22,126), Remove / Mulch Canal Vegetation (\$37,047), and Vegetation Management and Planting Services (\$62,850).

Operating Expenses experienced an increase when comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, largely due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$31,954), Chemical Supplies (\$61,648), and Utilities (\$84,154), which were offset by a decrease in Repair and Maintenance of Property and Works (\$67,122). Operating Capital Outlay decreased due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$36,353). Fixed Capital Outlay had an increase that was mostly attributed to the addition of the state funded Operational Support Placeholder (\$5,000,000).

Budget Variances

The activity budget for Works in the FY 2025–26 Preliminary Budget has a 27 percent, or \$4,179,915, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 9.1 percent, or \$79,992, due to projected increases in Software Maintenance Services (\$5,000), Vegetation Management and Planting Services (\$34,000), and Locktending Services (\$40,992).
- Operating Expenses will increase by 20.8 percent, or \$187,500, due to projected increases in Safety Supplies (\$500), Permits and Other Fees (\$1,000), Motor Fuels and Lubricants (\$1,000), Repair and Maintenance of Equipment (\$2,500), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,500), Rental of Other Equipment (\$5,000), Utilities (\$25,000), Repair and Maintenance of Property and Works (\$50,000), and Chemical Supplies (\$100,000).

IV. Program and Activity Allocations

- Fixed Capital Outlay will decrease by 41.2 percent, or \$4,447,407, due to projected decreases in Operational Support Placeholder (\$5,000,000), S-157 Rehabilitation (\$3,000,000), Chip Seal Fellsmere Grade (\$350,000), 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), Manatee Barriers (\$62,407), Seal Tom Lawton Parking Lot (\$50,000), and Walkways / Platforms in Support of Data Collection (\$25,000), which are offset by increases in Infrastructure Improvements (\$610,000), C-231 Repair Seepage Areas (\$1,300,000), and Burrell Dam Rehabilitation Construction (\$2,900,000).

Major Budget Items

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

- Salaries and Benefits (\$2,916,314)
- Contracted Services
 - Vegetation Management and Planting Services (\$494,000)
 - Locktending Services (\$312,000)
 - Remove / Mulch Canal Vegetation (\$50,000)
 - Electrical Services (\$30,000)
 - Consultant Services (\$30,000)
 - Software Maintenance Services (\$25,000)
 - Pest Control (\$20,000)
- Operating Expenses
 - Utilities (\$440,000)
 - Repair and Maintenance of Property and Works (\$215,000)
 - Chemical Supplies (\$175,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$160,000)
 - Rental of Other Equipment (\$30,000)
 - In-State Training and Related Travel (\$11,030)
 - Uniforms (\$10,000)
 - Repair and Maintenance of Buildings (\$10,000)
 - Safety Supplies (\$8,000)
 - Travel — District Business (\$7,500)
 - Motor Fuels and Lubricants (\$6,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,500)
 - Seeds, Sods, Shrubs, and Fertilizer (\$5,000)
 - Repair and Maintenance of Equipment (\$3,000)
 - Office Support Supplies (\$1,500)
 - Permits and Other Fees (\$1,000)
 - Memberships, Professional Certifications, and Licenses (\$200)
 - Training — No Travel (\$50)
- Fixed Capital Outlay
 - Burrell Dam Rehabilitation Construction (\$2,900,000)

IV. Program and Activity Allocations

- C-231 Repair Seepage Areas (\$1,300,000)
- Infrastructure Improvements (\$1,060,000)
- Lake Apopka Lock and Dam Rehabilitation (\$400,000)
- Levee Repairs (\$375,000)
- Burrell Lock Rehabilitation (\$250,000)
- Walkways / Platforms in Support of Data Collection (\$50,000)

IV. Program and Activity Allocations

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

District Description

This activity is responsible for maintaining approximately 326,229 square feet 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

3.3 Facilities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 558,335	\$ 504,780	\$ 593,244	\$ 549,182	\$ 549,182	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	634,113	571,145	549,379	761,000	940,000	179,000	23.5%
Operating Expenses	1,111,913	1,330,218	1,572,445	2,378,625	2,503,325	124,700	5.2%
Operating Capital Outlay	182,325	28,823	20,718	-	-	-	
Fixed Capital Outlay	2,221,478	271,958	795,885	2,710,000	1,915,000	(795,000)	-29.3%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	51,331	150,848	154,619	181,285	182,000	715	0.4%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 4,759,495	\$ 2,857,772	\$ 3,686,290	\$ 6,580,092	\$ 6,089,507	\$ (490,585)	-7.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,089,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,089,507

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 549,182	\$ -	\$ 549,182
Other Personal Services	-	-	-
Contracted Services	940,000	-	940,000
Operating Expenses	2,503,325	-	2,503,325
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	1,915,000	1,915,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	182,000	182,000
Reserves — Emergency Response	-	-	-
TOTAL	\$ 3,992,507	\$ 2,097,000	\$ 6,089,507

Trends and Changes

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

IV. Program and Activity Allocations

practices, contract negotiations, and more efficient staff assignments. The completed District-owned service center, located in Apopka, replaced the need for the leased Maitland Service Center and provides an estimated \$300,000 in cost savings per year.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, the activity had an overall decrease. Variances were seen in Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Operating Expenses show an increase mainly due to increases in Repair and Maintenance of Buildings (\$165,548) and Insurance and Bonds (\$257,864). Operating Capital Outlay shows a decrease during the same three-year comparison period due to decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$112,855) and Office Furniture / Equipment Over \$5,000 (\$48,752). The expenditures in this category often reflect equipment purchases that address a particular need for this activity, which are often nonrecurring.

Fixed Capital Outlay had a decrease during the same comparison period mainly due to the need for recording the Lease Right of Use in FY 2021–22 (\$2,044,092), which was partially offset by increases in District Headquarters Laboratory Upgrades (\$205,015) and Building Automation Upgrade (\$205,885). 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 expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variances are shown for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Adopted Budget show a decrease compared to the expenditures in FY 2023–24 primarily due to a 1.05 FTE redirection during the adopted budget cycle.

The increase under Contracted Services was mainly due to increases in Janitorial Services (\$50,436), Security Services (\$58,044), and Mechanical Services (\$84,404). Operating Expenses had an increase mainly due to increases in Repair and Maintenance of Buildings (\$122,416), Utilities (\$135,142), Rental of Buildings and Property (\$182,000), and Insurance and Bonds (\$352,411). The decrease in Operating Capital Outlay was due to no need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$20,718). Fixed Capital Outlay had a substantial increase which is mainly attributed to an increase in Facility Maintenance and Security Upgrades (\$1,800,000). Finally, Debt Services had an increase related to Debt Service — Long Term Lease (\$26,666).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Facilities in the FY 2025–26 Preliminary Budget has a 7.5 percent, or \$490,585, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 23.5 percent, or \$179,000 due to projected increases in Vegetation Management and Planting Services (\$20,000), Janitorial Services (\$50,000), and Security Services (\$109,000).
- Operating Expenses will increase by 5.2 percent, or \$124,700, due to projected increases in Rental of Other Equipment (\$1,700), Uniforms (\$2,000), Safety Supplies (\$3,000), Office Furniture / Equipment Under \$5,000 (\$3,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000), Janitorial Supplies (\$10,000), Repair and Maintenance of Equipment (\$17,000), and Repair and Maintenance of Buildings (\$83,000).
- Fixed Capital Outlay will decrease by 29.3 percent, or \$795,000, due to projected decreases in 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), and District Headquarters Generator Control Panel Upgrades (\$75,000), which are offset by increases in District Headquarters Conference Rooms 136 and 162 Renovations (\$40,000), Lake George and Longleaf HVAC Replacements (\$40,000), District Headquarters Resource Management Building Flooring Replacement - 1st floor (\$100,000), District Headquarters Water Resources Building Flooring - 2nd floor (\$100,000), District Headquarters Lighting Upgrades and Interior Painting (\$150,000), District Headquarters Restroom / Breakroom Renovations (\$250,000), District Headquarters Admin Building Roof Replacement (\$400,000), and Apopka Field Station Expansion and Remodeling (\$750,000).
- Debt Services will increase by 0.4 percent, or \$715, due to 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 (\$300,000)
 - Security Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Vegetation Management and Planting Services (\$145,000)
 - Pest Control (\$20,000)
 - Electrical Services (\$8,000)
 - Consultant Services (\$2,000)
- Operating Expenses
 - Insurance and Bonds (\$837,325)
 - Utilities (\$665,000)
 - Repair and Maintenance of Buildings (\$596,000)

IV. Program and Activity Allocations

- Rental of Buildings and Property (\$182,000)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$85,000)
- Repair and Maintenance of Equipment (\$45,000)
- Janitorial Supplies (\$40,000)
- Office Furniture / Equipment Under \$5,000 (\$13,000)
- Safety Supplies (\$12,000)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$7,500)
- Rental of Other Equipment (\$6,500)
- Freight, Moving, and Storage (\$5,000)
- Other Utilities (\$2,500)
- Uniforms (\$2,000)
- Seeds, Sod, Shrubs, and Fertilizer (\$2,000)
- Permits and Other Fees (\$1,500)
- Office Support Supplies (\$1,000)
- Fixed Capital Outlay
 - Apopka Field Station Expansion and Remodeling (\$750,000)
 - District Headquarters Admin Building Roof Replacement (\$400,000)
 - District Headquarters Restroom / Breakroom Renovations (\$335,000)
 - District Headquarters Lighting Upgrades and Interior Painting (\$150,000)
 - District Headquarters Resource Management Building Flooring Replacement - 1st floor (\$100,000)
 - District Headquarters Water Resources Building Flooring - 2nd floor (\$100,000)
 - Lake George and Longleaf HVAC Replacements (\$40,000)
 - District Headquarters Conference Rooms 136 and 162 Renovations (\$40,000)
- Debt Services
 - Debt Service Interest — Long Term Lease (\$106,317)
 - Debt Service Principal — Long Term Lease (\$75,683)

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

3.4 Invasive Plant Control

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 585,121	\$ 666,205	\$ 632,296	\$ 761,423	\$ 761,423	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	991,143	1,135,864	885,002	1,250,930	1,250,930	-	
Operating Expenses	828,530	654,648	633,669	1,315,819	1,316,319	500	0.0%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 2,404,794	\$ 2,456,717	\$ 2,150,967	\$ 3,328,172	\$ 3,328,672	\$ 500	0.0%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,358,094	\$ 457,278	\$ -	\$ -	\$ 1,513,300	\$ -	\$ 3,328,672

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	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	516,319	800,000	1,316,319
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,815,372	\$ 1,513,300	\$ 3,328,672

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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, noticeable fluctuations are seen in Contracted Services and Operating Expenses. Normal annual fluctuations are expected in these two major expense categories based on work plans and funding availability within Program 3.0's budget.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. The increase under Contracted Services was due to an increase in Vegetation Management and Planting Services (\$365,928). The increase under Operating Expenses was mainly due to an increase in Chemical Supplies (including Invasive Plant Management) (\$677,055).

Budget Variances

The activity budget for Invasive Plant Control in the FY 2025–26 Preliminary Budget has a \$500 increase compared to the FY 2024–25 Adopted Budget.

- Operating Expenses will increase by \$500, due to a projected increase in Uniforms (\$500).

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)

IV. Program and Activity Allocations

- Operating Expenses
 - Chemical Supplies (\$1,100,000)
 - Chemical Supplies — Invasive Plant Management (\$200,000)
 - In-State Training and Related Travel (\$10,389)
 - Uniforms (\$2,000)
 - Travel — District Business (\$2,000)
 - Safety Supplies (\$1,500)
 - Memberships, Professional Certifications, and Licenses (\$430)

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

3.5 Other Operation and Maintenance Activities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 621,537	\$ 1,034,516	\$ 914,146	\$ 478,219	\$ 463,845	\$ (14,374)	-3.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	72,262	30,052	106,708	44,230	43,087	(1,143)	-2.6%
Operating Expenses	158,266	179,780	206,209	205,351	198,183	(7,168)	-3.5%
Operating Capital Outlay	44	22,597	2,467	47,108	44,077	(3,031)	-6.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 852,109	\$ 1,266,945	\$ 1,229,530	\$ 774,908	\$ 749,192	\$ (25,716)	-3.3%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 749,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749,192

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 463,845	\$ -	\$ 463,845
Other Personal Services	-	-	-
Contracted Services	43,087	-	43,087
Operating Expenses	198,183	-	198,183
Operating Capital Outlay	44,077	-	44,077
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 749,192	\$ -	\$ 749,192

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 of expenditures, from FY 2021–22 through FY 2023–24, was due to redirections

IV. Program and Activity Allocations

of certain support staff into this activity from other activities within Program 3.0, primarily related to four hurricanes: Ian, Idalia, Debby, and Helene.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24 Contracted Services and Operating Expenses show an increase, mainly due to increases in Consultant Services and Insurance and Bonds, respectively. Operating Capital Outlay had an increase during the same three-year comparison period, from FY 2021–22 through FY 2023–24, due to cross-charges from subactivity 6.1.8 for an increased need in Computer Hardware Over \$5,000 (\$2,423).

Salaries and Benefits in the FY 2024–25 Adopted Budget show a decrease when compared to the expenditures in FY 2023–24 primarily due to redirections of certain support staff in this activity to other activities within Program 3.0 during the adopted budget cycle. A decrease in Contracted Services for this same comparison period was primarily due to a decrease in Consultant Services (\$69,969). Operating Capital Outlay had an increase due to increases in Computer Hardware Over \$5,000 (\$20,964) and Office Furniture / Equipment Over \$5,000 (\$23,677).

Budget Variances

The activity budget for Other Operation and Maintenance Activities in the FY 2025–26 Preliminary Budget has a 3.3 percent, or \$25,716, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 3 percent, or \$14,374, due to an FTE redirection to Program 6.0.
- Contracted Services will decrease by 2.6 percent, or \$1,143, due to projected decreases in Consultant Services (\$760), Legal Services / Attorney's Fees (\$244), and Court Reporter and Transcription Services (\$139).
- Operating Expenses will decrease by 3.5 percent, or \$7,168, due to projected decreases in Telephone and Communications (\$9,012), Advertising (\$33), Travel — District Business (\$22), Office Furniture / Equipment Under \$5,000 (\$4), Subscriptions (\$3), Printing and Reproduction Services (\$2), and Cellular Telephones and Accessories (\$1), which are offset by increases in Training — No Travel (\$11), Books and Technical Materials (\$33), Memberships, Professional Certifications, and Licenses (\$102), Office Support Supplies (\$242), Promotional Activities (\$250), In-State Training and Related Travel (\$270), Meeting Resources (\$496), and Recording and Court Costs (\$505).
- Operating Capital Outlay will decrease by 6.4 percent, or \$3,031, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$22,858), which is offset by an increase in Computer Hardware Over \$5,000 (\$19,827).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$463,845)
- Contracted Services
 - Environmental Management (\$23,000)
 - Consultant Services (\$12,915)
 - Legal Services / Attorney's Fees (\$4,156)
 - Court Reporter and Transcription Services (\$2,361)
 - Computer Technology Services (\$655)
- Operating Expenses
 - Insurance and Bonds (\$90,543)
 - Telephone and Communications (\$43,667)
 - Cellular Telephones and Accessories (\$36,548)
 - Repair and Maintenance of Equipment (\$7,636)
 - Educational Reimbursements (\$5,735)
 - Recording and Court Costs (\$3,305)
 - Meeting Resources (\$2,056)
 - Computer Hardware Under \$5,000 (\$1,639)
 - Books and Technical Materials (\$1,558)
 - Travel — District Business (\$1,128)
 - In-State Training and Related Travel (\$1,098)
 - Office Support Supplies (\$882)
 - Memberships, Professional Certifications, and Licenses (\$593)
 - Advertising (\$567)
 - Promotional Activities (\$250)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$250)
 - Training — No Travel (\$219)
 - Rewards, Recognition, Prizes, and Awards (\$200)
 - Permits and Other Fees (\$200)
 - Office Furniture / Equipment Under \$5,000 (\$71)
 - Printing and Reproduction Services (\$38)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$43,258)
 - Office Furniture / Equipment Over \$5,000 (\$819)

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. Currently, 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

3.6 Fleet Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 969,488	\$ 931,489	\$ 1,118,123	\$ 1,248,939	\$ 1,248,939	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	287	5,096	-	-	-	
Operating Expenses	1,626,491	1,807,094	1,803,695	2,146,843	2,244,343	97,500	4.5%
Operating Capital Outlay	1,550,323	1,234,947	1,820,425	1,725,000	2,400,500	675,500	39.2%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 4,146,302	\$ 3,973,817	\$ 4,747,339	\$ 5,120,782	\$ 5,893,782	\$ 773,000	15.1%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 5,893,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,893,782

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	2,244,343	-	2,244,343
Operating Capital Outlay	2,400,500	-	2,400,500
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 5,893,782	\$ -	\$ 5,893,782

IV. Program and Activity Allocations

Trends and Changes

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, the activity shows fluctuations in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase of 3.1 percent compared to the total budget for FY 2023–24 primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increases in Operating Expenses and Operating Capital Outlay are mainly due to the repair or purchase of equipment and vehicles based on the District's replacement criteria.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, there were noticeable variances in Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance.

During the same time frame, Operating Expenses had an increase which is mainly attributed to an increase in Motor Fuels and Lubricants (\$210,769). Operating Capital Outlay had a decrease due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$103,300), which was offset by an increase in Motor Vehicles (\$7,875).

Budget Variances

The activity budget for Fleet Services in the FY 2025–26 Preliminary Budget has a 15.1 percent, or \$773,000, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Operating Expenses will increase by 4.5 percent, or \$97,500, due to projected increases in Rental of Other Equipment (\$500), Permits and Other Fees (\$2,000), Tires and Tubes (\$10,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$35,000), and Repair and Maintenance of Equipment (\$50,000).
- Operating Capital Outlay will increase by 39.2 percent, or \$675,500, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$335,000) and Motor Vehicles (\$340,500).

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)

IV. Program and Activity Allocations

- Repair and Maintenance of Equipment (\$600,000)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$375,000)
- Tires and Tubes (\$150,000)
- Insurance and Bonds (\$110,097)
- Permits and Other Fees (\$19,000)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$15,000)
- Safety Supplies (\$12,000)
- Uniforms (\$5,000)
- Memberships, Professional Certifications, and Licenses (\$3,846)
- Office Support Supplies (\$2,000)
- Travel — District Business (\$1,000)
- In-State Training and Related Travel (\$900)
- Rental of Other Equipment (\$500)
- Operating Capital Outlay
 - Motor Vehicles (\$1,465,500)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$935,000)

IV. Program and Activity Allocations

3.7 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 3.0.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

3.7 Technology and Information Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 504,572	\$ 578,010	\$ 612,174	\$ 643,659	\$ 643,659	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	220,158	205,894	262,850	333,643	421,008	87,365	26.2%
Operating Expenses	77,117	92,675	67,499	84,028	93,713	9,685	11.5%
Operating Capital Outlay	9,187	174,278	54,913	28,191	43,176	14,985	53.2%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	46,410	58,480	17,655	110,275	92,620	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 811,034	\$ 1,097,267	\$ 1,055,916	\$ 1,107,176	\$ 1,311,831	\$ 204,655	18.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,305,269	\$ -	\$ -	\$ 6,136	\$ -	\$ 426	\$1,311,831

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 643,659	\$ -	\$ 643,659
Other Personal Services	-	-	-
Contracted Services	414,446	6,562	421,008
Operating Expenses	93,713	-	93,713
Operating Capital Outlay	43,176	-	43,176
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	110,275	110,275
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,194,994	\$ 116,837	\$ 1,311,831

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 2025–26 Preliminary Budget has an 18.5 percent, or \$204,655, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.2 percent, or \$87,365, due to projected increases in Consultant Services (\$3,278) and Computer Technology Services (\$88,188), which are offset by a decrease in Software Maintenance Services (\$4,101).
- Operating Expenses will increase by 11.5 percent, or \$9,685, due to projected increases in Office Support Supplies (\$410), Computer Software (\$1,966), Computer Hardware Under \$5,000 (\$3,064), and Repair and Maintenance of Equipment (\$4,245).
- Operating Capital Outlay will increase by 53.2 percent, or \$14,985, due to a projected increase in Computer Hardware Over \$5,000 (\$14,985).
- Debt Services will increase by 524.6 percent, or \$92,620, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 (\$300,209)
 - Software Maintenance Services (\$92,943)
 - Consultant Services (\$27,856)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$52,172)
 - Repair and Maintenance of Equipment (\$27,037)
 - Training — No Travel (\$4,609)
 - Computer Software (\$4,424)
 - Travel — District Business (\$1,638)
 - Out of State Travel / Training (\$1,399)
 - In-State Training and Related Travel (\$1,286)
 - Office Support Supplies (\$902)
 - Office Furniture / Equipment Under \$5,000 (\$82)
 - Uniforms (\$82)
 - Rewards, Recognition, Prizes, and Awards (\$82)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$43,176)
- Debt Services
 - Debt Service Principal — Software Subscription (\$106,179)
 - Debt Service Interest — Software Subscription (\$4,096)

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 in which staff can answer questions and provide technical support and materials prior to application submittal. An enhanced environmental resource permit (ERP)

IV. Program and Activity Allocations

pre-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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

4.0 Regulation

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 11,470,209	\$ 13,299,853	\$ 14,501,676	\$ 17,494,949	\$ 17,494,947	\$ (2)	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	648,586	408,140	436,706	997,936	1,128,184	130,248	13.1%
Operating Expenses	422,612	486,749	470,724	583,216	597,469	14,253	2.4%
Operating Capital Outlay	12,221	276,767	94,906	112,263	130,083	17,820	15.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	65,457	79,031	26,321	164,406	138,085	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,553,628	\$ 14,536,966	\$ 15,583,043	\$ 19,214,685	\$ 19,515,089	\$ 300,404	1.6%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 17,494,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,494,947
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,118,403	-	-	9,146	-	635	1,128,184
Operating Expenses	597,469	-	-	-	-	-	597,469
Operating Capital Outlay	130,083	-	-	-	-	-	130,083
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	164,406	-	-	-	-	-	164,406
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 19,505,308	\$ -	\$ -	\$ 9,146	\$ -	\$ 635	\$ 19,515,089

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	152.89	\$ 12,433,261	\$ 17,494,947	\$ -	\$ 17,494,947
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	1,118,403	9,781	1,128,184
Operating Expenses			597,469	-	597,469
Operating Capital Outlay			130,083	-	130,083
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	164,406	164,406
Reserves — Emergency Response			-	-	-
TOTAL			\$ 19,340,902	\$ 174,187	\$ 19,515,089

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	137.03	145.63	146.12	152.89	152.89	-	-
Contingent Worker	-	0.45	0.45	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.42	0.53	0.54	0.54	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	137.41	146.50	147.10	153.88	153.88	-	-

IV. Program and Activity Allocations

St. Johns River Water Management District REDUCTIONS — NEW ISSUES

4.0 Regulation
Fiscal Year 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

FY 2024–25 Adopted Budget		153.88	\$19,214,685	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	2
1	Salaries and Benefits	2		
Other Personal Services				-
Contracted Services				6,114
1	Software Maintenance Services	6,114		
Operating Expenses				13,454
1	Telephone and Communications	13,436		
2	Subscriptions	18		
Operating Capital Outlay				34,079
1	Office Furniture / Equipment Over \$5,000	34,079		
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL REDUCTIONS		-		53,649
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	-
Other Personal Services				-
Contracted Services				136,362
1	Court Reporter and Transcription Services	1		
2	Consultant Services	4,886		
3	Computer Technology Services	131,475		
Operating Expenses				27,707
1	Rewards, Recognition, Prizes, and Awards	1		
2	Training — No Travel	124		
3	Safety Supplies	595		
4	Office Support Supplies	611		
5	Books and Technical Materials	643		
6	Memberships, Professional Certifications, and Licenses	1,105		
7	In-State Training and Related Travel	2,142		
8	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	2,360		
9	Office Furniture / Equipment Under \$5,000	2,700		
10	Computer Software	2,931		
11	Recording and Court Costs	3,597		
12	Computer Hardware Under \$5,000	4,568		
13	Repair and Maintenance of Equipment	6,330		
Operating Capital Outlay				51,899
1	Computer Hardware Over \$5,000	51,899		
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				138,085
1	Debt Service Interest — Software Subscription	2,635		
2	Debt Service Principal — Software Subscription	135,450		
Reserves				-
TOTAL NEW ISSUES		-		354,053
4.0 Regulation				
Total Workforce and Preliminary Budget for FY 2025–26		153.88	\$19,515,089	

IV. Program and Activity Allocations

Trends and Changes

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes under Salaries and Benefits and Operating Capital Outlay. The increase in Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increase in Operating Capital Outlay is primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$55,175). 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.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services had a substantial increase largely due to increases in Computer Technology Services (\$151,495) and Consultant Services (\$389,530). Operating Capital Outlay shows an increase due to increases in Office Furniture / Equipment Over \$5,000 (\$35,300) and Computer Hardware Over \$5,000 (\$54,594), which were offset by decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$17,362) as well as a decrease 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 statement. This also explains the decrease in Debt Services.

Budget Variances

The program budget for Regulation in the FY 2025–26 Preliminary Budget has a 1.6 percent, or \$300,404, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 13.1 percent, or \$130,248, due to projected increases in Court Reporter and Transcription Services (\$1), Consultant Services (\$4,886), and Computer Technology Services (\$131,475), which are offset by a decrease in Software Maintenance Services (\$6,114).
- Operating Expenses will increase by 2.4 percent, or \$14,253, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$1), Training — No Travel (\$124), Safety Supplies (\$595), Office Support Supplies (\$611), Books and Technical Materials (\$643), Memberships, Professional Certifications, and Licenses (\$1,105), In-State Training and Related Travel (\$2,142), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,360), Office Furniture

IV. Program and Activity Allocations

/ Equipment Under \$5,000 (\$2,700), Computer Software (\$2,931), Recording and Court Costs (\$3,597), Computer Hardware Under \$5,000 (\$4,568), and Repair and Maintenance of Equipment (\$6,330), which are offset by decreases in Telephone and Communications (\$13,436) and Subscriptions (\$18).

- Operating Capital Outlay will increase by 15.9 percent, or \$17,820, due to a projected increase in Computer Hardware Over \$5,000 (\$51,899), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$34,079).
- Debt Services will increase by 524.6 percent, or \$138,085, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 – \$17,494,947 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
 - Computer Technology Services (\$448,546)
 - Consultant Services (\$436,803)
 - Software Maintenance Services (\$138,566)
 - 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 (\$12,848)
- Operating Expenses
 - Insurance and Bonds (\$134,988)
 - Computer Hardware Under \$5,000 (\$80,224)
 - Telephone and Communications (\$65,103)
 - Repair and Maintenance of Equipment (\$55,044)
 - Cellular Telephones and Accessories (\$54,488)
 - Recording and Court Costs (\$46,986)
 - Postage and / or Courier Service (\$22,000)
 - In-State Training and Related Travel (\$17,678)
 - Travel — District Business (\$14,603)
 - Advertising (\$13,583)
 - Books and Technical Materials (\$11,980)
 - Safety Supplies (\$11,870)
 - Training — No Travel (\$10,966)
 - Memberships, Professional Certifications, and Licenses (\$10,324)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$8,600)
 - Educational Reimbursements (\$8,550)
 - Office Support Supplies (\$7,063)

IV. Program and Activity Allocations

- Computer Software (\$6,595)
- Uniforms (\$5,162)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
- Office Furniture / Equipment Under \$5,000 (\$3,508)
- Out of State Travel / Training (\$2,086)
- Rewards, Recognition, Prizes, and Awards (\$623)
- Meeting Resources (\$308)
- Printing and Reproduction Services (\$206)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$128,862)
 - Office Furniture / Equipment Over \$5,000 (\$1,221)
- Debt Services
 - Debt Service Principal — Software Subscription (\$158,299)
 - Debt Service Interest — Software Subscription (\$6,107)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

4.1 Consumptive Use Permitting

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,875,682	\$ 2,054,163	\$ 2,282,916	\$ 3,060,671	\$ 3,060,669	\$ (2)	-0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	140,473	75,063	63,398	94,528	257,029	162,501	171.9%
Operating Expenses	22,273	27,841	24,587	30,578	32,226	1,648	5.4%
Operating Capital Outlay	-	-	17,362	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,038,428	\$ 2,157,067	\$ 2,388,263	\$ 3,185,777	\$ 3,349,924	\$ 164,147	5.2%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,349,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,349,924

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,060,669	\$ -	\$ 3,060,669
Other Personal Services	-	-	-
Contracted Services	257,029	-	257,029
Operating Expenses	32,226	-	32,226
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 3,349,924	\$ -	\$ 3,349,924

Trends and Changes

The District continues to seek increased efficiency 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 2023–24, the District received 304 CUP applications. The mean time for processing CUP applications in FY 2023–24 (all individually processed permits) was 22 days. The mean processing time will likely remain high due to the increased complexity of permit applications in water resource constrained areas (e.g., CFWI, North Florida, springs);

IV. Program and Activity Allocations

however, staff will continue to focus on detailed pre-application support for permittees prior to permit expiration and an improved communication approach to facilitate the permitting process.

For FY 2023–24, CUP received 91 percent of the applications electronically. Approximately 78 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 expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes under Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Contracted Services shows a decrease primarily due to no further Legal Settlement expenses in FY 2023–24 for the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021- CA-00580.

This activity had an overall increase when comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget. Salaries and Benefits increased to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services had an increase mainly due to increases in Temporary (Contingent) Labor Services (\$11,007) and Consultant Services (\$15,773). Operating Expenses had an increase mainly due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,701), Repair and Maintenance of Equipment (\$3,350), and Advertising (\$4,320), which were partially offset by decreases in Uniforms (\$1,055), Travel — District Business (\$880), Training — No Travel (\$540), Office Support Supplies (\$521), and Memberships, Professional Certifications, and Licenses (\$455). Operating Capital Outlay decreased due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$17,362).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Consumptive Use Permitting in the FY 2025–26 Preliminary Budget has a 5.2 percent, or \$164,147, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 171.9 percent, or \$162,501, due to a projected increase in Consultant Services (\$162,501).
- Operating Expenses will increase by 5.4 percent, or \$1,648, due to projected increases in Training — No Travel (\$30), Books and Technical Materials (\$157), Memberships, Professional Certifications, and Licenses (\$172), In-State Training and Related Travel (\$418), and Recording and Court Costs (\$875), which are offset by a decrease in Subscriptions (\$4).

Major Budget Items

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

- Salaries and Benefits (\$3,060,669)
- Contracted Services
 - Consultant Services (\$179,594)
 - Data Collection and Analysis Services (\$50,000)
 - Temporary (Contingent) Labor Services (\$18,810)
 - 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 (\$5,513)
 - Recording and Court Costs (\$4,375)
 - 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 (\$2,492)
 - Books and Technical Materials (\$2,063)
 - Travel — District Business (\$500)
 - Training — No Travel (\$289)
 - Office Support Supplies (\$175)
 - Office Furniture / Equipment Under \$5,000 (\$94)
 - Meeting Resources (\$75)
 - Printing and Reproduction Services (\$50)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

4.2 Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 240,142	\$ 257,912	\$ 263,061	\$ 446,978	\$ 446,978	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	3,885	627	474	4,572	4,572	-	
Operating Expenses	280	224	742	1,593	1,886	293	18.4%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 244,307	\$ 258,763	\$ 264,277	\$ 453,143	\$ 453,436	\$ 293	0.1%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 453,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,436

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	1,886	-	1,886
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 453,436	\$ -	\$ 453,436

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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and

IV. Program and Activity Allocations

commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The expenditures under Contracted Services decreased during the same three-year comparison period due to no further Legal Settlement expenses in FY 2023–24 for 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. The increase in Operating Expenses was mainly due to an increase in Recording and Court Costs (\$245).

Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance.

During this period, there were also variances in Contracted Services and Operating Expenses, both of which were cross-charges from subactivity 6.1.2. Contracted Services increased primarily due to an increase in Consultant Services (\$2,939), while Operating Expenses increased mainly due to increases in Advertising (\$129), Books and Technical Materials (\$177), and Recording and Court Costs (\$277).

Budget Variances

The activity budget for Water Well Construction Permitting and Contractor Licensing in the FY 2025–26 Preliminary Budget has a 0.1 percent, or \$293, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Operating Expenses will increase by 18.4 percent, or \$293, due to projected increases in Training — No Travel (\$6), Books and Technical Materials (\$28), Memberships, Professional Certifications, and Licenses (\$30), In-State Training and Related Travel (\$74), and Recording and Court Costs (\$156), which are offset by a decrease in Subscriptions (\$1).

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 (\$3,038)
 - Legal Services / Attorney's Fees (\$978)
 - Court Reporter and Transcription Services (\$556)
- Operating Expenses
 - Recording and Court Costs (\$778)
 - Books and Technical Materials (\$367)
 - In-State Training and Related Travel (\$258)
 - Memberships, Professional Certifications, and Licenses (\$139)
 - Advertising (\$133)

IV. Program and Activity Allocations

- Travel — District Business (\$89)
- Training — No Travel (\$52)
- Office Support Supplies (\$31)
- Office Furniture / Equipment Under \$5,000 (\$17)
- Meeting Resources (\$13)
- Printing and Reproduction Services (\$9)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 6,924,026	\$ 8,226,162	\$ 9,125,183	\$ 10,796,524	\$ 10,796,523	\$ (1)	-0.0%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	211,911	39,653	14,714	400,442	237,942	(162,500)	-40.6%
Operating Expenses	60,702	70,448	88,330	106,379	117,686	11,307	10.6%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 7,196,639	\$ 8,336,263	\$ 9,228,227	\$ 11,303,345	\$ 11,152,151	\$ (151,194)	-1.3%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 11,152,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,152,151

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,796,523	\$ -	\$ 10,796,523
Other Personal Services	-	-	-
Contracted Services	237,942	-	237,942
Operating Expenses	117,686	-	117,686
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 11,152,151	\$ -	\$ 11,152,151

Trends and Changes

Since 2021, the ERP application workload has increased almost every year. In FY 2023–24, the District received approximately 3,500 ERP applications. The Division or Regulatory Services strives to issue quality permits quickly and has implemented and continues to maintain numerous programmatic enhancements that have improved productivity, time-to-process applications, customer satisfaction, and resource protection. These process improvements include encouraging electronic submittals, early informal coordination with consultants through e-mails or telephone

IV. Program and Activity Allocations

calls, trained regulatory support specialists who conduct preliminary reviews of applications for administrative completeness and advise reviewers and consultants of deficiencies, triaging applications to issue less complex permits more quickly, maintaining and improving a Request for Additional Information question library for staff, enhancing review and compliance templates, developing a regulatory GIS viewer tool to facilitate and enhance desktop review of ERP applications and compliance cases, maintaining the compliance/enforcement manual, automating mitigation bank credit transactions, enhancing the minor and letter modification application portal, creating formal and tracked pre-application consultation request process, developing an SOP for efficiently reviewing and issuing minor and letter modifications, maintain a robust and frequent internal technical training program to ensure staff have, maintain, and enhance the skills for their tasks, having review staff assist compliance staff with wetland monitoring and as-built inspections, annual open house events in numerous locations for stakeholders (mostly consultants and applicants) to receive program updates, training, guidance, and directly interact with District staff regarding a variety of regulatory topics.

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. While DEP is appealing the ruling, this stay, or suspension of the program has continued through the rest of FY 2023–24 and into FY 2024–25.

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. Since then, the FTEs have slightly decreased to 91.37 in FY 2024–25 and will remain at that level for FY 2025–26.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, variances were seen in Salaries and Benefits and Contracted Services. Salaries and Benefits increased due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance. The expenditures under Contracted Services decreased due to no further Legal Settlement expenses in FY 2023–24 for the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d

IV. Program and Activity Allocations

September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021- CA-00580.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance.

Contracted Services show an increase mainly due to cross-charges from subactivity 6.1.2 for an increase in Consultant Services (\$371,074). Operating Expenses increased mainly due to increases in Travel — District Business (\$4,878), Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931), In-State Training and Related Travel (\$5,117), Recording and Court Costs (\$6,724), and Safety Supplies (\$7,742).

Budget Variances

The activity budget for Environmental Resource and Surface Water Permitting in the FY 2025–26 Preliminary Budget has a 1.3 percent, or \$151,194, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will decrease by 40.6 percent, or \$162,500, due to a projected decrease in Consultant Services (\$162,500).
- Operating Expenses will increase by 10.6 percent, or \$11,307, due to projected increases in Training — No Travel (\$88), Books and Technical Materials (\$458), Safety Supplies (\$595), Memberships, Professional Certifications, and Licenses (\$903), In-State Training and Related Travel (\$1,650), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,360), Recording and Court Costs (\$2,566), and Office Furniture / Equipment Under \$5,000 (\$2,700), which are offset by a decrease in Subscriptions (\$13).

Major Budget Items

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

- Salaries and Benefits (\$10,796,523)
- Contracted Services
 - Consultant Services (\$212,642)
 - Legal Services / Attorney's Fees (\$16,133)
 - Court Reporter and Transcription Services (\$9,167)
- Operating Expenses
 - Recording and Court Costs (\$41,833)
 - Safety Supplies (\$11,870)
 - Travel — District Business (\$10,071)
 - In-State Training and Related Travel (\$9,989)
 - Memberships, Professional Certifications, and Licenses (\$7,693)
 - Books and Technical Materials (\$6,050)

IV. Program and Activity Allocations

- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$5,600)
- Uniforms (\$5,040)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
- Training — No Travel (\$3,754)
- Office Support Supplies (\$3,513)
- Office Furniture / Equipment Under \$5,000 (\$3,275)
- Advertising (\$3,200)
- Rewards, Recognition, Prizes, and Awards (\$500)
- Meeting Resources (\$220)
- Printing and Reproduction Services (\$147)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

4.4 Other Regulatory and Enforcement Activities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,762,432	\$ 1,946,398	\$ 2,003,215	\$ 2,231,162	\$ 2,231,163	\$ 1	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	921	2,364	4,482	977	977	-	-
Operating Expenses	237,294	256,998	265,404	319,392	305,956	(13,436)	-4.2%
Operating Capital Outlay	58	30,981	3,333	70,233	65,713	(4,520)	-6.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,000,705	\$ 2,236,741	\$ 2,276,434	\$ 2,621,764	\$ 2,603,809	\$ (17,955)	-0.7%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,603,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,603,809

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,231,163	\$ -	\$ 2,231,163
Other Personal Services	-	-	-
Contracted Services	977	-	977
Operating Expenses	305,956	-	305,956
Operating Capital Outlay	65,713	-	65,713
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 2,603,809	\$ -	\$ 2,603,809

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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there were noticeable increases in Salaries and Benefits, Contracted Services and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Contracted Services increased during the same three-year comparison period, primarily due to an increase in Temporary (Contingent) Labor Services (\$3,850). Operating Capital Outlay had an increase due to Computer Hardware Over \$5,000 (\$3,275), which was cross-charged from subactivity 6.1.8.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services decreased due to a reduction in Temporary (Contingent) Labor Services (\$3,850), which was offset by an increase in Computer Technology Services (\$345), which was cross-charged from subactivity 6.1.8. Operating Expenses increased mainly due to an increase in Insurance and Bonds (\$53,257). Operating Capital Outlay increased due to increases in Computer Hardware Over \$5,000 (\$31,600) and Office Furniture / Equipment Over \$5,000 (\$35,300), both of which were cross-charged from subactivity 6.1.8.

Budget Variances

The activity budget for Other Regulatory and Enforcement Activities in the FY 2025–26 Preliminary Budget has a 0.7 percent, or \$17,955, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Operating Expenses will decrease by 4.2 percent, or \$13,436, due to projected decreases in Telephone and Communications (\$13,436).
- Operating Capital Outlay will decrease by 6.4 percent, or \$4,520, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$34,079), which is offset by an increase in Computer Hardware Over \$5,000 (\$29,559).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$2,231,163)
- Contracted Services
 - Computer Technology Services (\$977)
- Operating Expenses
 - Insurance and Bonds (\$134,988)
 - Telephone and Communications (\$65,103)
 - 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
 - Computer Hardware Over \$5,000 (\$64,492)
 - Office Furniture / Equipment Over \$5,000 (\$1,221)

IV. Program and Activity Allocations

4.5 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 4.0.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

4.5 Technology and Information Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 667,927	\$ 815,218	\$ 827,301	\$ 959,614	\$ 959,614	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	291,396	290,433	353,638	497,417	627,664	130,247	26.2%
Operating Expenses	102,063	131,238	91,661	125,274	139,715	14,441	11.5%
Operating Capital Outlay	12,163	245,786	74,211	42,030	64,370	22,340	53.2%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	65,457	79,031	26,321	164,406	138,085	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 1,073,549	\$ 1,548,132	\$ 1,425,842	\$ 1,650,656	\$ 1,955,769	\$ 305,113	18.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,945,988	\$ -	\$ -	\$ 9,146	\$ -	\$ 635	\$ 1,955,769

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 959,614	\$ -	\$ 959,614
Other Personal Services	-	-	-
Contracted Services	617,883	9,781	627,664
Operating Expenses	139,715	-	139,715
Operating Capital Outlay	64,370	-	64,370
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	164,406	164,406
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,781,582	\$ 174,187	\$ 1,955,769

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 2025–26 Preliminary Budget has an 18.5 percent, or \$305,113, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.2 percent, or \$130,247, due to projected increases in Consultant Services (\$4,886) and Computer Technology Services (\$131,475), which are offset by a decrease in Software Maintenance Services (\$6,114).
- Operating Expenses will increase by 11.5 percent, or \$14,441, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$1), Office Support Supplies (\$611), Computer Software (\$2,931), Computer Hardware Under \$5,000 (\$4,568), and Repair and Maintenance of Equipment (\$6,330).
- Operating Capital Outlay will increase by 53.2 percent, or \$22,340, due to a projected increase in Computer Hardware Over \$5,000 (\$22,340).
- Debt Services will increase by 524.6 percent, or \$138,085, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 (\$447,569)
 - Software Maintenance Services (\$138,566)
 - Consultant Services (\$41,529)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$77,781)
 - Repair and Maintenance of Equipment (\$40,310)
 - Training — No Travel (\$6,871)
 - Computer Software (\$6,595)
 - Travel — District Business (\$2,443)
 - Out of State Travel / Training (\$2,086)
 - In-State Training and Related Travel (\$1,918)
 - Office Support Supplies (\$1,344)
 - Rewards, Recognition, Prizes, and Awards (\$123)
 - Uniforms (\$122)
 - Office Furniture / Equipment Under \$5,000 (\$122)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$64,370)
- Debt Services
 - Debt Service Principal — Software Subscription (\$158,299)
 - Debt Service Interest — Software Subscription (\$6,107)

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

5.0 Outreach

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,012,388	\$ 1,082,118	\$ 1,100,119	\$ 1,379,978	\$ 1,379,979	\$ 1	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	43,022	42,736	62,462	118,312	128,398	10,086	8.5%
Operating Expenses	86,317	276,882	338,736	352,654	325,241	(27,413)	-7.8%
Operating Capital Outlay	966	20,574	11,115	8,694	10,074	1,380	15.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	4,850	6,006	2,038	12,732	10,694	524.7%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,142,693	\$ 1,427,160	\$ 1,518,438	\$ 1,861,676	\$ 1,856,424	\$ (5,252)	-0.3%

IV. Program and Activity Allocations

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,379,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,379,979
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	127,641	-	-	708	-	49	128,398
Operating Expenses	325,241	-	-	-	-	-	325,241
Operating Capital Outlay	10,074	-	-	-	-	-	10,074
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	12,732	-	-	-	-	-	12,732
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,855,667	\$ -	\$ -	\$ 708	\$ -	\$ 49	\$ 1,856,424

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.28	\$ 978,694	\$ 1,379,979	\$ -	\$ 1,379,979
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	67,641	60,757	128,398
Operating Expenses			325,241	-	325,241
Operating Capital Outlay			10,074	-	10,074
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	12,732	12,732
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,782,935	\$ 73,489	\$ 1,856,424

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	10.31	10.40	10.28	11.28	11.28	-	
Contingent Worker	-	-	-	-	-	-	
Other Personal Services	-	-	-	-	-	-	
Intern	-	-	0.01	0.01	0.01	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	10.31	10.40	10.29	11.29	11.29	-	

IV. Program and Activity Allocations

St. Johns River Water Management District REDUCTIONS — NEW ISSUES

5.0 Outreach

Fiscal Year 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

FY 2024–25 Adopted Budget			11.29	\$ 1,861,676	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				475	
1	Software Maintenance Services	475			Allocated across programs based upon need; overall budget decreased by \$8,911
Operating Expenses				36,044	
1	Promotional Activities	35,000			Adjustment made based on historical spend and projected needs
2	Telephone and Communications	1,040			Allocated across programs based upon need; overall budget decreased by \$55,000
3	Rewards, Recognition, Prizes, and Awards	4			Cross-charging variance. Overall budget increased by \$250
Operating Capital Outlay				2,639	
1	Office Furniture / Equipment Over \$5,000	2,639			Allocated across programs; overall budget decreased by \$129,500
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				-	
Reserves				-	
TOTAL REDUCTIONS			-	39,158	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	1	
1	Salaries and Benefits	1			Cross-charging variance
Other Personal Services				-	
Contracted Services				10,561	
1	Consultant Services	378			Allocated across programs based upon need; overall budget increased by \$457,500
2	Computer Technology Services	10,183			Allocated across programs based upon need; overall budget increased by \$544,043
Operating Expenses				8,631	
1	Books and Technical Materials	11			Allocated across programs based upon need; overall budget increased by \$750
2	Office Support Supplies	46			Adjustment made based on historical spend and projected needs
3	Recording and Court Costs	59			Allocated across program based upon need; overall budget increased by \$7,000
4	Computer Software	227			Allocated across programs based upon need; overall budget increased by \$11,997
5	Computer Hardware Under \$5,000	354			Allocated across programs; overall budget increased by \$18,701
6	Repair and Maintenance of Equipment	490			Allocated across programs based upon need; overall budget increased by \$115,408
7	Uniforms	550			Adjustment made based on historical spend and projected needs
8	Subscriptions	1,000			Adjustment made based on historical spend and projected needs
9	In-State Training and Related Travel	1,563			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Training — No Travel	2,152			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Memberships, Professional Certifications, and Licenses	2,179			Learning and Development Plan updated annually for anticipated fiscal year needs
Operating Capital Outlay				4,019	
1	Computer Hardware Over \$5,000	4,019			Allocated across programs; overall budget increased by \$212,450
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				10,694	
1	Debt Service Interest — Software Subscription	205			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	10,489			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			-	33,906	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2025–26			11.29	\$ 1,856,424	

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. Funds for the Outreach Program have been divided among water resource education, public information, and lobbying services. While these activities have been implemented each year, budgeting for the individual activities is intended to heighten transparency and clarity. Increased emphasis is being placed on sharing project information with the media and public, expanding programs for students and teachers, enhancing communications with legislators, and more active participation in the legislative process. Focus will also be given to heightening social media presence, ensuring information is readily available and easily accessible on the District's website, and developing and implementing strategic communications plans for District priorities.

Over the last five years, the program has maintained a steady FTE count with minor adjustments from year to year. In FY 2025–26 the program's FTEs will remain at 11.28.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increase under Operating Expenses was mainly due to an increase in Educational Supplies in support of the District's educational water conservation program (\$254,230), which was partially offset by a decrease in Promotional Activities (\$6,973). The increase under Operating Capital Outlay is primarily due to an increase in Office Furniture / Equipment Over \$5,000 (\$5,221), as well as cross-charges to comply with GASB 96 requirements for SBITAs (\$4,193). 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 also explains the decrease between the FY 2023–24 expenditures and the FY 2024–25 Adopted Budget for Operating Capital Outlay and Debt Services.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services increased mainly due to a budgeted line for Legislative Services (\$18,000) for a shared position in Washington, D.C., funded by Florida's five water management districts and

IV. Program and Activity Allocations

the Blue School Grant Program (\$26,237). Operating Expenses increased primarily due to increases in Educational Reimbursements (\$662), Computer Hardware Under \$5,000 (\$1,034), Memberships, Professional Certifications, and Licenses (\$1,315), Repair and Maintenance of Equipment (\$1,362), Travel — District Business (\$2,334), Office Furniture / Equipment Under \$5,000 (\$2,594), Insurance and Bonds (\$4,208), In-State Training and Related Travel (\$6,785), Printing and Reproduction Services (\$6,892), and Promotional Activities (\$39,339), which were partially offset by a decrease in Educational Supplies (\$52,730).

Budget Variances

The program budget for Outreach in the FY 2025–26 Preliminary Budget has a 0.3 percent, or \$5,252, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 8.5 percent, or \$10,086, due to projected increases in Consultant Services (\$378) and Computer Technology Services (\$10,183), which are offset by a decrease in Software Maintenance Services (\$475).
- Operating Expenses will decrease by 7.8 percent, or \$27,413, due to projected decreases in Promotional Activities (\$35,000), Telephone and Communications (\$1,040), and Rewards, Recognition, Prizes, and Awards (\$4), which are offset by increases in Books and Technical Materials (\$11), Office Support Supplies (\$46), Recording and Court Costs (\$59), Computer Software (\$227), Computer Hardware Under \$5,000 (\$354), Repair and Maintenance of Equipment (\$490), Uniforms (\$550), Subscriptions (\$1,000), In-State Training and Related Travel (\$1,563), Training — No Travel (\$2,152), and Memberships, Professional Certifications, and Licenses (\$2,179).
- Operating Capital Outlay will increase by 15.9 percent, or \$1,380, due to a projected increase in Computer Hardware Over \$5,000 (\$4,019), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,639).
- Debt Services will increase by 524.7, or \$10,694, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 – \$1,379,979 for 11.28 FTEs
 - 5.1 Water Resource Education (1.8 FTEs)
 - 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 (\$34,737)
 - Legislative Services (\$18,000)
 - Software Maintenance Services (\$10,730)
 - Consultant Services (\$4,356)
 - Legal Services / Attorney's Fees (\$367)
 - Court Reporter and Transcription Services (\$208)
- Operating Expenses
 - Educational Supplies (\$201,500)
 - Promotional Activities (\$21,000)
 - In-State Training and Related Travel (\$14,936)
 - Subscriptions (\$12,700)
 - Office Furniture / Equipment Under \$5,000 (\$11,016)
 - Travel — District Business (\$10,922)
 - Insurance and Bonds (\$10,454)
 - Printing and Reproduction Services (\$9,015)
 - Computer Hardware Under \$5,000 (\$6,213)
 - Telephone and Communications (\$5,042)
 - Training — No Travel (\$4,851)
 - Memberships, Professional Certifications, and Licenses (\$4,463)
 - Cellular Telephones and Accessories (\$4,220)
 - Repair and Maintenance of Equipment (\$4,004)
 - Office Support Supplies (\$1,616)
 - Uniforms (\$1,460)
 - Educational Reimbursements (\$662)
 - Computer Software (\$511)
 - Recording and Court Costs (\$292)
 - Out of State Travel / Training (\$162)
 - Books and Technical Materials (\$138)
 - Advertising (\$50)
 - Rewards, Recognition, Prizes, and Awards (\$9)
 - Meeting Resources (\$5)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$9,979)
 - Office Furniture / Equipment Over \$5,000 (\$95)
- Debt Services
 - Debt Service Principal — Software Subscription (\$12,259)
 - Debt Service Interest — Software Subscription (\$473)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

5.1 Water Resource Education

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ 25,040	\$ 48,249	\$ 142,916	\$ 185,002	\$ 42,086	29.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,000	20,208	33,763	60,000	60,000	-	-
Operating Expenses	3,426	178,394	269,891	201,500	201,500	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 19,426	\$ 223,642	\$ 351,903	\$ 404,416	\$ 446,502	\$ 42,086	10.4%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 446,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,502

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 185,002	\$ -	\$ 185,002
Other Personal Services	-	-	-
Contracted Services	-	60,000	60,000
Operating Expenses	201,500	-	201,500
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 386,502	\$ 60,000	\$ 446,502

IV. Program and Activity Allocations

Trends and Changes

The District continues to implement water resource education programs for students and teachers in grades K–12 through its website, The Great Water OdysseySM (which began in 2005), and in-class and virtual presentations. The District is also entering its 10th 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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Contracted Services and Operating Expenses. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Contracted Services had an increase due to an increase in Blue School Grant Program (\$17,763). Operating Expenses had a considerable increase during the same three-year comparison period due to an increase in Educational Supplies (\$254,230) primarily due to an educational campaign supporting the District's focus on water conservation.

Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future Budget as well as an increase of 0.8 FTEs to this activity. 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 and Group Insurance. Contracted Services show an increase due to an increase in the Blue School Grant Program (\$26,237). Operating Expenses had a decrease due to decreases in Educational Supplies (\$52,730) and Promotional Activities (\$15,661).

Budget Variances

The activity budget for Water Resource Education in the FY 2025–26 Preliminary Budget has a 10.4 percent, or \$42,086, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 29.4 percent, or \$42,086, due to a redirection of FTEs between activities 5.1 and 5.2.

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$185,002)
- 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, X (formerly 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

5.2 Public Information

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 936,058	\$ 957,540	\$ 961,859	\$ 1,082,664	\$ 1,040,579	\$ (42,085)	-3.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,957	1,075	541	1,791	1,791	-	-
Operating Expenses	57,835	70,192	42,500	113,700	84,174	(29,526)	-26.0%
Operating Capital Outlay	4	2,363	5,475	5,439	5,089	(350)	-6.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 997,854	\$ 1,031,170	\$ 1,010,375	\$ 1,203,594	\$ 1,131,633	\$ (71,961)	-6.0%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,131,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,131,633

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING Fiscal Year 2025–26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 1,040,579	\$ -	\$ 1,040,579
Other Personal Services		-	-	-
Contracted Services		1,791	-	1,791
Operating Expenses		84,174	-	84,174
Operating Capital Outlay		5,089	-	5,089
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,131,633	\$ -	\$ 1,131,633

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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there were noticeable variances in Salaries and Benefits, Contracted Services and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The decrease in Contracted Services were due to no further Legal Settlement expenses in FY 2023–24 for 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. The increase in Operating Capital Outlay during the same three-year period was mainly due to an increase in Office Furniture / Equipment Over \$5,000 (\$5,221).

This activity had an increase when comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget. Salaries and Benefits increased to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services had an increase mainly due to an increase in Consultant Services (\$1,022). Finally, Operating Expenses had an increase primarily due to an increase in Promotional Activities (\$55,000).

IV. Program and Activity Allocations

Budget Variances

The activity budget for Public Information in the FY 2025–26 Preliminary Budget has a 6 percent, or \$71,961, decrease compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will decrease by 3.9 percent, or \$42,085, due to a redirection of FTEs between activities 5.1 and 5.2.
- Operating Expenses will decrease by 26 percent, or \$29,526, due to projected decreases in Promotional Activities (\$35,000) and Telephone and Communications (\$1,040), which are offset by increases in Books and Technical Materials (\$11), Recording and Court Costs (\$59), Uniforms (\$550), In-State Training and Related Travel (\$1,563), Training — No Travel (\$2,152), and Memberships, Professional Certifications, and Licenses (\$2,179).
- Operating Capital Outlay will decrease by 6.4 percent, or \$350, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$2,639), which is offset by an increase in Computer Hardware Over \$5,000 (\$2,289).

Major Budget Items

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

- Salaries and Benefits (\$1,040,579)
- 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 (\$21,000)
 - Office Furniture / Equipment Under \$5,000 (\$11,006)
 - Insurance and Bonds (\$10,454)
 - Printing and Reproduction Services (\$9,015)
 - Telephone and Communications (\$5,042)
 - Subscriptions (\$4,700)
 - Memberships, Professional Certifications, and Licenses (\$4,388)
 - Training — No Travel (\$4,319)
 - Cellular Telephones and Accessories (\$4,220)
 - In-State Training and Related Travel (\$3,167)
 - Travel — District Business (\$2,233)
 - Office Support Supplies (\$1,312)
 - Uniforms (\$1,100)
 - Repair and Maintenance of Equipment (\$882)
 - Educational Reimbursements (\$662)
 - Recording and Court Costs (\$292)
 - Computer Hardware Under \$5,000 (\$189)
 - Books and Technical Materials (\$138)
 - Advertising (\$50)
 - Meeting Resources (\$5)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$4,994)
 - Office Furniture / Equipment Over \$5,000 (\$95)

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

5.3 Public Relations

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

5.4 Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 23,522	\$ 39,139	\$ 27,133	\$ 80,080	\$ 80,080	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	-
Operating Expenses	16,983	19,159	19,354	27,745	28,745	1,000	3.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 40,505	\$ 58,298	\$ 46,487	\$ 125,825	\$ 126,825	\$ 1,000	0.8%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 126,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,825

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	28,745	-	28,745
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 126,825	\$ -	\$ 126,825

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.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there were noticeable increases Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance. Operating Expenses show an increase primarily due to In-State Training and Related Travel.

Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Contracted Services had an increase due to a budgeted line for Legislative Services (\$18,000) for a shared position in Washington, D.C., funded by Florida’s five water management districts. Operating Expenses had an increase mainly due to increases in Travel — District Business (\$1,360) and In-State Training and Related Travel (\$6,415).

Budget Variances

The activity budget for Lobbying/Legislative Affairs/Cabinet Affairs in the FY 2025–26 Preliminary Budget has a 0.8 percent, or \$1,000, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Operating Expenses will increase by 3.6 percent, or \$1,000, due to a projected increase in Subscriptions (\$1,000).

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 (\$8,000)
 - 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

5.5 Other Outreach Activities

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

5.6 Technology and Information Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 52,808	\$ 60,399	\$ 62,878	\$ 74,318	\$ 74,318	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	23,065	21,453	28,158	38,521	48,607	10,086	26.2%
Operating Expenses	8,073	9,137	6,991	9,709	10,822	1,113	11.5%
Operating Capital Outlay	962	18,211	5,640	3,255	4,985	1,730	53.1%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	4,850	6,006	2,038	12,732	10,694	524.7%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 84,908	\$ 114,050	\$ 109,673	\$ 127,841	\$ 151,464	\$ 23,623	18.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 150,707	\$ -	\$ -	\$ 708	\$ -	\$ 49	\$ 151,464

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 74,318	\$ -	\$ 74,318
Other Personal Services	-	-	-
Contracted Services	47,850	757	48,607
Operating Expenses	10,822	-	10,822
Operating Capital Outlay	4,985	-	4,985
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	12,732	12,732
Reserves — Emergency Response	-	-	-
TOTAL	\$ 137,975	13,489	\$ 151,464

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 2025–26 Preliminary Budget has an 18.5 percent, or \$23,623, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.2 percent, or \$10,086, due to projected increases in Consultant Services (\$378) and Computer Technology Services (\$10,183), which are offset by a decrease in Software Maintenance Services (\$475).
- Operating Expenses will increase by 11.5 percent, or \$1,113, due to projected increases in Office Support Supplies (\$46), Computer Software (\$227), Computer Hardware Under \$5,000 (\$354), and Repair and Maintenance of Equipment (\$490), which are offset by a decrease in Rewards, Recognition, Prizes, and Awards (\$4).
- Operating Capital Outlay will increase by 53.1 percent, or \$1,730, due to a projected increase in Computer Hardware Over \$5,000 (\$1,730).
- Debt Services will increase by 524.7 percent, or \$10,694, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 (\$34,661)
 - Software Maintenance Services (\$10,730)
 - Consultant Services (\$3,216)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$6,024)
 - Repair and Maintenance of Equipment (\$3,122)
 - Training — No Travel (\$532)
 - Computer Software (\$511)
 - Travel — District Business (\$189)
 - Out of State Travel / Training (\$162)
 - In-State Training and Related Travel (\$149)
 - Office Support Supplies (\$104)
 - Office Furniture / Equipment Under \$5,000 (\$10)
 - Uniforms (\$10)
 - Rewards, Recognition, Prizes, and Awards (\$9)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$4,985)
- Debt Services
 - Debt Service Principal — Software Subscription (\$12,259)
 - Debt Service Interest — Software Subscription (\$473)

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.0 Management and Administration

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 5,496,258	\$ 6,019,602	\$ 6,696,721	\$ 7,616,001	\$ 7,630,375	\$ 14,374	0.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	702,320	570,587	672,738	797,624	966,034	168,410	21.1%
Operating Expenses	2,898,458	3,060,197	3,072,085	3,936,889	3,952,025	15,136	0.4%
Operating Capital Outlay	9,746	207,905	60,593	82,802	95,946	13,144	15.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	121,262	101,848	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,106,782	\$ 9,907,303	\$10,563,890	\$12,452,730	\$12,765,642	\$ 312,912	2.5%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,630,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,630,375
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	958,820	-	-	6,746	-	468	966,034
Operating Expenses	3,952,025	-	-	-	-	-	3,952,025
Operating Capital Outlay	95,946	-	-	-	-	-	95,946
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	121,262	-	-	-	-	-	121,262
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,758,428	\$ -	\$ -	\$ 6,746	\$ -	\$ 468	\$12,765,642

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	59.04	\$ 5,346,038	\$ 7,630,375	\$ -	\$ 7,630,375
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	958,820	7,214	966,034
Operating Expenses			3,952,025	-	3,952,025
Operating Capital Outlay			95,946	-	95,946
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	121,262	121,262
Reserves — Emergency Response			-	-	-
TOTAL			\$ 12,637,166	\$ 128,476	\$ 12,765,642

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	57.24	58.12	57.46	58.94	59.04	0.10	0.2%
Contingent Worker	-	1.64	0.87	0.48	0.48	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.03	0.51	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	57.39	59.79	58.84	59.93	60.03	0.10	0.2%

IV. Program and Activity Allocations

St. Johns River Water Management District

REDUCTIONS — NEW ISSUES

6.0 Management and Administration

Fiscal Year 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

FY 2024–25 Adopted Budget			59.93	\$ 12,452,730	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				4,508	
1	Software Maintenance Services	4,508			Allocated across programs based upon need; overall budget decreased by \$8,911
Operating Expenses				9,918	
1	Telephone and Communications	9,910			Allocated across programs based upon need; overall budget decreased by \$55,000
2	Subscriptions	8			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				25,135	
1	Office Furniture / Equipment Over \$5,000	25,135			Allocated across programs; overall budget decreased by \$129,500
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				-	
Reserves				-	
TOTAL REDUCTIONS			-	39,561	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.10	14,374	
1	Program 6.0 Adjustments	14,374			Redirection from program 3.0
Other Personal Services				-	
Contracted Services				172,918	
1	Court Reporter and Transcription Services	138			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	244			Allocated across programs based upon need; total budget remains the same
3	Safety Training	7,500			Adjustment made based upon work plan needs
4	Consultant Services	15,864			Allocated across programs based upon need; overall budget increased by \$457,500
5	Training Services	52,200			Adjustment made based on historical spend and projected needs
6	Computer Technology Services	96,972			Allocated across programs based upon need; overall budget increased by \$544,043
Operating Expenses				25,054	
1	Printing and Reproduction Services	2			Allocated across programs based upon need; total budget remains the same
2	Meeting Resources	4			Cross-charging variance. Overall budget increased by \$1,750
3	Office Furniture / Equipment Under \$5,000	4			Allocated across programs based upon need; overall budget increased by \$5,700
4	Travel — District Business	22			Cross-charging variance. Overall budget increased by \$2,650
5	Training — No Travel	66			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Memberships, Professional Certifications, and Licenses	339			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Books and Technical Materials	369			Allocated across programs based upon need; overall budget increased by \$750
8	Office Support Supplies	458			Adjustment made based on historical spend and projected needs
9	Uniforms	500			Adjustment made based on historical spend and projected needs
10	In-State Training and Related Travel	808			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Recording and Court Costs	1,750			Allocated across program based upon need; overall budget increased by \$7,000
12	Computer Software	2,161			Allocated across programs based upon need; overall budget increased by \$11,997
13	Computer Hardware Under \$5,000	3,369			Allocated across programs; overall budget increased by \$18,701
14	Other Utilities	4,000			Adjustment made based upon work plan needs
15	Repair and Maintenance of Equipment	4,668			Allocated across programs based upon need; overall budget increased by \$115,408
16	Advertising	6,534			Allocated across programs based upon need; overall budget increased by \$6,500
Operating Capital Outlay				38,279	
1	Computer Hardware Over \$5,000	38,279			Allocated across programs; overall budget increased by \$212,450
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				101,848	
1	Debt Service Interest — Software Subscription	1,944			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	99,904			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			0.10	352,473	
6.0 Management and Administration					
Total Workforce and Preliminary Budget for FY 2025–26			60.03	\$ 12,765,642	

IV. Program and Activity Allocations

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 expenditures, from FY 2021–22 through FY 2023–24, there were noticeable increases in Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Operating Capital Outlay experienced an increase primarily due to an increase in Software Subscription Right of Use (\$43,113) 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. This also explains the decrease between the FY 2023–24 expenditures and the FY 2024–25 Adopted Budget for Debt Services.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Contracted Services indicated an increase primarily due to an increase in Computer Technology Services (\$104,482). Operating Expenses increased mainly due to an increase in Property Appraiser / Tax Collector Commissions (\$716,771). Operating Capital Outlay had an increase due to increases in Office Furniture / Equipment Over \$5,000 (\$26,036) and Computer Hardware Over \$5,000 (\$39,286), which were partially offset by a reduction in Software Subscription Right of Use (\$43,113) related to the addition of a SBITA contract related to GASB 96. Per GASB 96 a portion of the subscription must be recorded as Capital Outlay in the initial year of the subscription.

IV. Program and Activity Allocations

Budget Variances

The program budget for Management and Administration in the FY 2025–26 Preliminary Budget has a 2.5 percent, or \$312,912, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.2 percent, or \$14,374, due to an FTE redirection from Program 3.0.
- Contracted Services will increase by 21.1 percent, or \$168,410, due to projected increases in Court Reporter and Transcription Services (\$138), Legal Services / Attorney's Fees (\$244), Safety Training (\$7,500), Consultant Services (\$15,864), Training Services (\$52,200), and Computer Technology Services (\$96,972), which are offset by a decrease in Software Maintenance Services (\$4,508).
- Operating Expenses will increase by 0.4 percent, or \$15,136, due to projected increases in Printing and Reproduction Services (\$2), Meeting Resources (\$4), Office Furniture / Equipment Under \$5,000 (\$4), Travel — District Business (\$22), Training — No Travel (\$66), Memberships, Professional Certifications, and Licenses (\$339), Books and Technical Materials (\$369), Office Support Supplies (\$458), Uniforms (\$500), In-State Training and Related Travel (\$808), Recording and Court Costs (\$1,750), Computer Software (\$2,161), Computer Hardware Under \$5,000 (\$3,369), Other Utilities (\$4,000), Repair and Maintenance of Equipment (\$4,668), and Advertising (\$6,534), which are offset by decreases in Telephone and Communications (\$9,910) and Subscriptions (\$8).
- Operating Capital Outlay will increase by 15.9 percent, or \$13,144, due to a projected increase in Computer Hardware Over \$5,000 (\$38,279), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,135).
- Debt Services will increase by 524.6 percent, or \$101,848, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 – \$7,630,375 for 59.04 FTEs
 - 6.1.1 Executive Direction (8.5 FTEs)
 - 6.1.2 General Counsel (4.1 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) (0.54 FTEs)
 - 6.1.9 Technology and Information Services (5.4 FTEs)
- Contracted Services
 - Computer Technology Services (\$330,836)
 - Training Services (\$209,200)
 - Consultant Services (\$143,780)
 - Software Maintenance Services (\$102,202)
 - Auditing and Accounting Services (\$95,000)
 - Safety Training (\$31,800)

IV. Program and Activity Allocations

- Temporary (Contingent) Labor Services (\$20,000)
- Health and Wellness (\$17,500)
- Legal Services / Attorney's Fees (\$10,022)
- Court Reporter and Transcription Services (\$5,694)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$3,326,270)
 - Insurance and Bonds (\$99,564)
 - Computer Hardware Under \$5,000 (\$59,171)
 - Advertising (\$57,521)
 - Rewards, Recognition, Prizes, and Awards (\$56,850)
 - Telephone and Communications (\$48,018)
 - Memberships, Professional Certifications, and Licenses (\$42,923)
 - Cellular Telephones and Accessories (\$40,189)
 - Repair and Maintenance of Equipment (\$38,127)
 - Travel — District Business (\$33,233)
 - In-State Training and Related Travel (\$31,502)
 - Travel — Board and Authorized Persons (\$18,000)
 - Office Support Supplies (\$17,560)
 - Other Utilities (\$12,000)
 - Training — No Travel (\$11,830)
 - Safety Supplies (\$9,700)
 - Recording and Court Costs (\$7,972)
 - Educational Reimbursements (\$6,306)
 - Moving Expenses (\$6,000)
 - Meeting Resources (\$5,937)
 - Computer Software (\$4,864)
 - Promotional Activities (\$4,100)
 - Office Furniture / Equipment Under \$5,000 (\$4,011)
 - Books and Technical Materials (\$3,758)
 - Uniforms (\$3,540)
 - Out of State Travel / Training (\$1,539)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
 - Subscriptions (\$499)
 - Rental of Training / Meeting Facilities (\$250)
 - Printing and Reproduction Services (\$91)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$95,045)
 - Office Furniture / Equipment Over \$5,000 (\$901)
- Debt Services
 - Debt Service Principal — Software Subscription (\$116,757)
 - Debt Service Interest — Software Subscription (\$4,505)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1 Administrative and Operations Support

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 5,496,258	\$ 6,019,602	\$ 6,696,721	\$ 7,616,001	\$ 7,630,375	\$ 14,374	0.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	702,320	570,587	672,738	797,624	966,034	168,410	21.1%
Operating Expenses	417,793	475,130	462,586	610,619	625,755	15,136	2.5%
Operating Capital Outlay	9,746	207,905	60,593	82,802	95,946	13,144	15.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	121,262	101,848	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 6,626,117	\$ 7,322,236	\$ 7,954,391	\$ 9,126,460	\$ 9,439,372	\$ 312,912	3.4%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,432,158	\$ -	\$ -	\$ 6,746	\$ -	\$ 468	\$ 9,439,372

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,630,375	\$ -	\$ 7,630,375
Other Personal Services	-	-	-
Contracted Services	958,820	7,214	966,034
Operating Expenses	625,755	-	625,755
Operating Capital Outlay	95,946	-	95,946
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	121,262	121,262
Reserves — Emergency Response	-	-	-
TOTAL	\$ 9,310,896	\$ 128,476	\$ 9,439,372

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 — 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.1 Executive Direction

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,198,636	\$ 1,479,676	\$ 1,760,016	\$ 1,657,074	\$ 1,657,074	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	22,717	25,521	24,694	52,284	52,284	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,221,353	\$ 1,505,197	\$ 1,784,710	\$ 1,709,358	\$ 1,709,358	\$ -	-

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,709,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,709,358

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

		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		-	-	-
TOTAL		\$ 1,709,358	\$ -	\$ 1,709,358

Trends and Changes

The Executive Office will continue to provide overall management of the District, focusing on fiscal responsibility and identifying opportunities for continuous improvement and operational efficiencies.

The increase in expenditures during the three-year comparison period, from FY 2021–22 to FY 2023–24, under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as

IV. Program and Activity Allocations

changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, variations are indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2024–25 Adopted Budget show a decrease when compared to the expenditures in FY 2023–24 partially due to a reduction in group insurance. The increase 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 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

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)
 - Office Furniture / Equipment Under \$5,000 (\$250)
 - Rental of Training / Meeting Facilities (\$250)
 - Promotional Activities (\$150)
 - Rewards, Recognition, Prizes, and Awards (\$100)

IV. Program and Activity Allocations

6.1.2 General Counsel — The Office of General Counsel provides professional legal advice, representation, rulemaking services, research, preventative law, and counsel to the District’s Governing Board, Executive Team, and its component units. The office’s responsibilities include matters relating to contracts, land management, and personnel matters.

District Description

This subactivity provides professional legal advice, representation, rulemaking services, research, and counsel to the District’s Governing Board, Executive Team, and District programs and activities. Its responsibilities include matters relating to permitting, projects, and personnel, as well as contracts, real estate, land management, governmental oversight, and ethics.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.2 General Counsel / Legal

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 362,562	\$ 426,982	\$ 531,493	\$ 574,953	\$ 589,325	\$ 14,372	2.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	148,344	26,260	11,499	45,723	46,865	1,142	2.5%
Operating Expenses	12,765	17,694	25,461	15,932	19,330	3,398	21.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 523,671	\$ 470,936	\$ 568,453	\$ 636,608	\$ 655,520	\$ 18,912	3.0%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 655,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,520

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 589,325	\$ -	\$ 589,325
Other Personal Services	-	-	-
Contracted Services	46,865	-	46,865
Operating Expenses	19,330	-	19,330
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 655,520	\$ -	\$ 655,520

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

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Contracted Services, and Operating Expenses. The increase in Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance. Contracted Services had a noticeable decrease primarily due to no further Legal Settlement expenses in FY 2023–24 for 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. Operating Expenses had an increase during the same three-year comparison period, due to retention and recruitment expenses including Moving Expenses and Educational Reimbursements, as well as increases in Recording and Court Costs.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, significant variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Contracted Services shows an increase due mainly to increases in professional outside legal advice and other services related to legal matters. Operating Expenses had a decrease mainly due to decreases in Educational Reimbursements (\$6,161) and Moving Expenses (\$2,699), both of which are benefits provided by the District and are subject to annual fluctuations based on fiscal year need.

Budget Variances

The subactivity budget for General Counsel in the FY 2025–26 Preliminary Budget has a 3 percent, or \$18,912, increase compared to the FY 2024–25 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 2.5 percent, or \$14,372, due to an FTE redirection from Program 3.0.
- Contracted Services will increase by 2.5 percent, or \$1,142, due to projected increases in Court Reporter and Transcription Services (\$138), Legal Services / Attorney’s Fees (\$244), and Consultant Services (\$760).
- Operating Expenses will increase by 21.3 percent, or \$3,398, due to projected increases in Printing and Reproduction Services (\$2), Office Furniture / Equipment Under \$5,000 (\$4), Meeting Resources (\$4), Office Support Supplies (\$8), Travel — District Business (\$22), Advertising (\$34), Training — No Travel (\$66), Memberships, Professional Certifications, and Licenses (\$339), Books and Technical Materials (\$369), In-State Training and Related Travel (\$808), and

IV. Program and Activity Allocations

Recording and Court Costs (\$1,750), which are offset by a decrease in Subscriptions (\$8).

Major Budget Items

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

- Salaries and Benefits (\$589,325)
- Contracted Services
 - Consultant Services (\$31,149)
 - Legal Services / Attorney's Fees (\$10,022)
 - Court Reporter and Transcription Services (\$5,694)
- Operating Expenses
 - Recording and Court Costs (\$7,972)
 - Books and Technical Materials (\$3,758)
 - In-State Training and Related Travel (\$2,648)
 - Memberships, Professional Certifications, and Licenses (\$1,429)
 - Advertising (\$1,367)
 - Travel — District Business (\$911)
 - Training — No Travel (\$527)
 - Office Support Supplies (\$319)
 - Office Furniture / Equipment Under \$5,000 (\$171)
 - Meeting Resources (\$137)
 - Printing and Reproduction Services (\$91)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.3 Inspector General

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 168,880	\$ 181,545	\$ 195,998	\$ 212,242	\$ 212,242	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	1,000	2,500	-	-	-	-
Operating Expenses	1,265	876	830	1,895	1,895	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 170,145	\$ 183,421	\$ 199,328	\$ 214,137	\$ 214,137	\$ -	-

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 214,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,137

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	-	-	-
TOTAL	\$ 214,137	\$ -	\$ 214,137

Trends and Changes

The subactivity's budgets and expenditures have been relatively stable over the last five years. A consistent level of services has been provided by the Inspector General, including identifying and implementing cost efficiencies within the subactivity.

IV. Program and Activity Allocations

The increase in expenditures during the three-year comparison period, from FY 2021–22 to FY 2023–24, under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance.

Budget Variances

The subactivity budget for Inspector General in the FY 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.4 Administrative Support

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,884,094	\$ 1,909,185	\$ 2,020,789	\$ 2,679,396	\$ 2,679,396	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	133,101	177,488	152,701	147,300	154,800	7,500	5.1%
Operating Expenses	103,859	115,415	137,703	193,534	204,534	11,000	5.7%
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 2,121,054	\$ 2,202,088	\$ 2,311,193	\$ 3,020,230	\$ 3,038,730	\$ 18,500	0.6%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,038,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,038,730

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

		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		154,800	-	154,800
Operating Expenses		204,534	-	204,534
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 3,038,730	\$ -	\$ 3,038,730

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.

The increase in expenditures during the three-year comparison period, from FY 2021–22 to FY 2023–24 under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, significant variations are indicated for Salaries and Benefits as well as Operating Expenses. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future 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 and Group Insurance. Operating Expenses had an increase mainly due to an increase in Insurance and Bonds (\$31,878).

Budget Variances

The subactivity budget for Administrative Support in the FY 2025–26 Preliminary Budget has a 0.6 percent, or \$18,500, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 5.1 percent, or \$7,500, due to a projected increase in Safety Training (\$7,500).
- Operating Expenses will increase by 5.7 percent, or \$11,000, due to projected increases in Uniforms (\$500), Other Utilities (\$4,000), and Advertising (\$6,500).

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 (\$31,800)
 - 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)
 - Advertising (\$14,800)
 - Office Support Supplies (\$14,500)
 - Other Utilities (\$12,000)

IV. Program and Activity Allocations

- Travel — District Business (\$10,050)
- Safety Supplies (\$9,700)
- 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 (\$2,150)
- 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.5 Fleet Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.6 Procurement / Contract Administration

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 550,836	\$ 609,761	\$ 670,487	\$ 854,195	\$ 854,195	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	3,500	5,250	-	804	804	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 554,336	\$ 615,011	\$ 670,487	\$ 854,999	\$ 854,999	\$ -	

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 854,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 854,999

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	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	-	-	-
TOTAL	\$ 854,999	\$ -	\$ 854,999

Trends and Changes

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, the increase under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. There was also a decrease in expenditures

IV. Program and Activity Allocations

during the same three-year comparison period under Operating Expenses, due to no new expenditures in Educational Reimbursements.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, a significant variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2024–25 Adopted Budget showed an increase when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. There was also the addition of Operating Expenses (\$804) due to increases in Advertising (\$354) and Promotional Activities (\$450).

Budget Variances

The subactivity budget for Procurement/Contract Administration in the FY 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.7 Human Resources

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 703,185	\$ 738,380	\$ 803,422	\$ 864,643	\$ 864,643	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	187,702	146,643	227,982	237,000	300,700	63,700	26.9%
Operating Expenses	88,287	97,039	80,528	145,455	145,455	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 979,174	\$ 982,062	\$ 1,111,932	\$ 1,247,098	\$ 1,310,798	\$ 63,700	5.1%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,310,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,310,798

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 864,643	\$ -	\$ 864,643
Other Personal Services	-	-	-
Contracted Services	300,700	-	300,700
Operating Expenses	145,455	-	145,455
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,310,798	\$ -	\$ 1,310,798

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.

The increase in expenditures during the three-year comparison period, from FY 2021–22 to FY 2023–24, under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as

IV. Program and Activity Allocations

changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. During the same three-year comparison period, from FY 2021–22 to FY 2023–24, the increase under Contracted Services is mainly due to an increase in Training Services (\$100,799), which was offset by decreases in Consultant Services (\$35,971), FSA Fees and Forfeitures (\$21,773), Health and Wellness (\$1,549), and Temporary (Contingent) Labor Services (\$1,226).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, a significant increase is indicated for Operating Expenses mainly due to increases in Rewards, Recognition, Prizes, and Awards (\$20,268), which is a reward program that is funded through health insurance rebates, as well as Memberships, Professional Certifications, and Licenses (\$35,057).

Budget Variances

The subactivity budget for Human Resources in the FY 2025–26 Preliminary Budget has a 5.1 percent, or \$63,700, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.9 percent, or \$63,700, due to projected increases in Consultant Services (\$11,500) and Training Services (\$52,200).

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 (\$209,200)
 - Consultant Services (\$74,000)
 - Health and Wellness (\$17,500)
- 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.8 Communications

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 54,094	\$ 56,929	\$ 60,530	\$ 65,714	\$ 65,715	\$ 1	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	735	1,770	494	721	721	-	-
Operating Expenses	103,368	115,107	121,926	108,315	98,405	(9,910)	-9.1%
Operating Capital Outlay	46	23,860	2,605	51,802	48,469	(3,333)	-6.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 158,243	\$ 197,666	\$ 185,555	\$ 226,552	\$ 213,310	\$ (13,242)	-5.8%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 213,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,310

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 65,715	\$ -	\$ 65,715
Other Personal Services	-	-	-
Contracted Services	721	-	721
Operating Expenses	98,405	-	98,405
Operating Capital Outlay	48,469	-	48,469
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 213,310	\$ -	\$ 213,310

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 increase in expenditures during the three-year comparison period, from FY 2021–22 to FY 2023–24, under Salaries and Benefits is due to proactive recruiting for

IV. Program and Activity Allocations

districtwide vacancies, alignment with the state’s FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance. During the same three-year comparison period, the increase under Operating Expenses was mainly due to an increase in Telephone and Communications (\$10,288).

The District’s total expenditures on districtwide communications goods and services have increased in recent years, which reflects the overall economic shift. Specific to this five-year review of expenditures and budget, Operating Capital Outlay showed a large percentage increase in both the three-year comparison period, from FY 2021–22 through FY 2023–24 as well as when comparing the actual unaudited expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget. This is due to the need to capitalize Computer Hardware Over \$5,000 and or Office Furniture / Equipment Over \$5,000 in the fiscal year the equipment was purchased.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Adopted Budget, there were also variances in Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Adopted Budget show an increase when compared to the actual unaudited expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future 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 and Group Insurance. Contracted Services had an increase due to an increase in Computer Technology Services (\$227) while Operating Expenses had a decrease mainly due to decreases in Telephone and Communications (\$8,508) and Computer Hardware Under \$5,000 (\$5,369), which were offset by an increase in Cellular Telephone and Accessories (\$1,056). Operating Capital Outlay showed an increase due to increases in Computer Hardware Over \$5,000 (\$23,161) and Office Furniture / Equipment Over \$5,000 (\$26,036).

Budget Variances

The subactivity budget for Communications in the FY 2025–26 Preliminary Budget has a 5.8 percent, or \$13,242, decrease compared to the FY 2024–25 Adopted Budget.

Budget categories showing variances include:

- Operating Expenses will decrease by 9.1 percent, or \$9,910, due to a projected decrease in Telephone and Communications (\$9,910).
- Operating Capital Outlay will decrease by 6.4 percent, or \$3,333, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$25,135), which is offset by an increase of Computer Hardware Over \$5,000 (\$21,802).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$65,715)
- Contracted Services
 - Computer Technology Services (\$721)
- Operating Expenses
 - Telephone and Communications (\$48,018)
 - Cellular Telephones and Accessories (\$40,189)
 - Repair and Maintenance of Equipment (\$8,396)
 - Computer Hardware Under \$5,000 (\$1,802)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$47,568)
 - Office Furniture / Equipment Over \$5,000 (\$901)

IV. Program and Activity Allocations

6.1.9 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 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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26

PRELIMINARY BUDGET — Fiscal Year 2025–26

6.1.9 Technology and Information Services

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 573,971	\$ 617,144	\$ 653,986	\$ 707,784	\$ 707,785	\$ 1	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	232,438	217,426	277,562	366,880	462,948	96,068	26.2%
Operating Expenses	82,032	98,228	71,444	92,400	103,048	10,648	11.5%
Operating Capital Outlay	9,700	184,045	57,988	31,000	47,477	16,477	53.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	121,262	101,848	524.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 898,141	\$ 1,165,855	\$ 1,122,733	\$ 1,217,478	\$ 1,442,520	\$ 225,042	18.5%

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,435,306	\$ -	\$ -	\$ 6,746	\$ -	\$ 468	\$ 1,442,520

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 707,785	\$ -	\$ 707,785
Other Personal Services	-	-	-
Contracted Services	455,734	7,214	462,948
Operating Expenses	103,048	-	103,048
Operating Capital Outlay	47,477	-	47,477
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	121,262	121,262
Reserves — Emergency Response	-	-	-
TOTAL	\$ 1,314,044	\$ 128,476	\$ 1,442,520

IV. Program and Activity Allocations

Trends and Changes

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 Salaries and Benefits, Contracted Services, Operating Capital Outlay and Debt Services. The increase in expenditures during the three-year comparison period, from FY 2021–22 to FY 2023–24, under Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increase during the same comparison period under Contracted Services was mainly due to an increase in Consultant Services (\$29,186). The increase in Operating Capital Outlay and Debt Services was 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 statement. This also explains the decrease between the FY 2023–24 expenditures and the FY 2024–25 Adopted Budget 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 2025–26 Preliminary Budget has an 18.5 percent, or \$225,042, increase compared to the FY 2024–25 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 26.2 percent, or \$96,068, due to projected increases in Consultant Services (\$3,604) and Computer Technology Services (\$96,972), which are offset by a decrease of Software Maintenance Services (\$4,508).
- Operating Expenses will increase by 11.5 percent, or \$10,648, due to projected increases in Office Support Supplies (\$450), Computer Software (\$2,161), Computer Hardware Under \$5,000 (\$3,369), and Repair and Maintenance of Equipment (\$4,668).
- Operating Capital Outlay will increase by 53.2 percent, or \$16,477, due to a projected increase in Computer Hardware Over \$5,000 (\$16,477).
- Debt Services will increase by 524.6 percent, or \$101,848, due to the timing of the annual journal entry that will be recorded for FY 2024–25 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 (\$707,785)
- Contracted Services
 - Computer Technology Services (\$330,115)
 - Software Maintenance Services (\$102,202)
 - Consultant Services (\$30,631)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$57,369)
 - Repair and Maintenance of Equipment (\$29,731)
 - Training — No Travel (\$5,068)
 - Computer Software (\$4,864)
 - Travel — District Business (\$1,802)
 - Out of State Travel / Training (\$1,539)
 - In-State Training and Related Travel (\$1,414)
 - Office Support Supplies (\$991)
 - Office Furniture / Equipment Under \$5,000 (\$90)
 - Uniforms (\$90)
 - Rewards, Recognition, Prizes, and Awards (\$90)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$47,477)
- Debt Services
 - Debt Service Principal — Software Subscription (\$116,757)
 - Debt Service Interest — Software Subscription (\$4,505)

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

6.2 Computer / Computer Support

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.3 Reserves

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

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 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

6.4 Other (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	2,480,665	2,585,067	2,609,499	3,326,270	3,326,270	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	\$ 2,480,665	\$ 2,585,067	\$ 2,609,499	\$ 3,326,270	\$ 3,326,270	\$ -	

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,326,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,326,270

OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	3,326,270	-	3,326,270
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
TOTAL	\$ 3,326,270	\$ -	\$ 3,326,270

Trends and Changes

The budget and expenditures in this activity are based on the amount of ad valorem (property tax) collected. The activity's expenditures were relatively stable during the three-year comparison period, from FY 2021–22 through FY 2023–24; however, the increase in budget in FY 2024–25 is due to rising property tax values and new

IV. Program and Activity Allocations

construction within District boundaries that will be adjusted for credits from tax collectors. The impact of the new homestead exemption constitutional amendment passed in November 2024 is not yet known. As a result, the budget for the commissions remitted to the counties within the District's jurisdiction will be adjusted during the Tentative Budget cycle.

Budget Variances

The activity budget for Other (Tax Collector/Property Appraiser Fees) in the FY 2025–26 Preliminary Budget has no change compared to the FY 2024–25 Adopted Budget.

Major Budget Items

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

- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$3,326,270)

IV. Program and Activity Allocations

B. District Specific Programs

The FY 2025–26 Preliminary Budget assumes \$3,500,000 for new state-funded springs programs.

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 benefiting 169 springs projects. These projects have resulted in 55.2 mgd of alternative water made available, 4.8 mgd of water conserved, 15.8 million gallons (MG) in alternative water storage capacity created, and an annual reduction of 427,404 lbs. of total nitrogen (TN) and 151,004 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

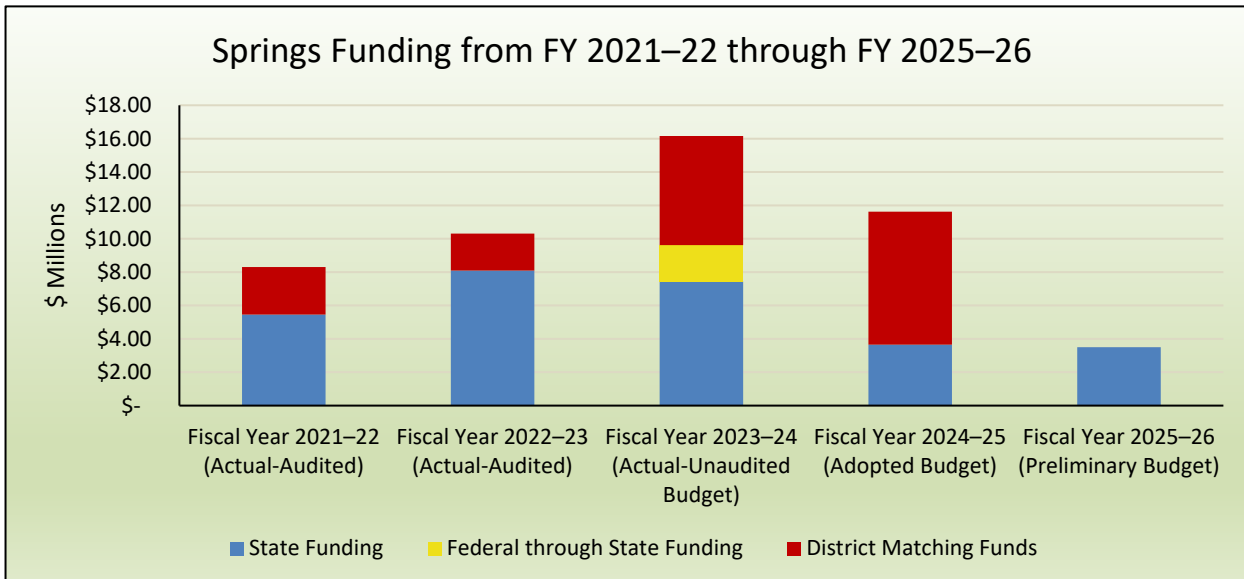
PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET — Fiscal Year 2025–26

District Springs Program

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Unaudited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Preliminary Budget)
State Funding	\$ 5,461,258	\$ 8,091,385	\$ 7,443,356	\$ 3,652,902	\$ 3,500,000
Federal through State Funding	-	-	2,181,539	-	-
District Matching Funds	2,846,091	2,220,379	6,542,435	7,970,114	-
TOTAL	\$ 8,307,349	\$ 10,311,764	\$ 16,167,330	\$ 11,623,016	\$ 3,500,000



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 2023–24 (Actual-Unaudited), FY 2024–25 (Adopted Budget), and FY 2025–26 (Preliminary Budget).

IV. Program and Activity Allocations

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

Fiscal Year 2023–24 (Actual-Unaudited)

PRELIMINARY BUDGET — Fiscal Year 2025–26

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Actual- Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 19,404,924	\$ 11,552,474	\$ 5,581,517	\$ 1,709,252	\$ 561,681
1.1 - District Water Management Planning	5,446,641	X	X	X	
1.1.1 Water Supply Planning	3,979,830	X	X	X	
1.1.2 Minimum Flows and Levels	1,412,546	X	X	X	
1.1.3 Other Water Resources Planning	54,265	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	11,297,300	X	X	X	X
1.3 - Technical Assistance	637,409	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	604,394	X	X	X	X
1.5 - Technology and Information Services	1,419,180	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 126,019,733	\$ 79,432,181	\$ 42,537,368	\$ 2,342,042	\$ 1,708,142
2.1 - Land Acquisition	1,941,869	X	X	X	X
2.2 - Water Source Development	75,973,595	X	X	X	X
2.2.1 Water Resource Development Projects	74,724,367	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,249,228	X			
2.3 - Surface Water Projects	46,801,753	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	(1,580)	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	336,274	X	X	X	X
2.7 - Technology and Information Services	967,822	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$ 28,722,553	\$ 4,131,682	\$ 5,466,891	\$ 12,709,897	\$ 6,414,083
3.1 - Land Management	5,038,568	X	X	X	X
3.2 - Works	10,813,943	X	X	X	X
3.3 - Facilities	3,686,290	X	X	X	X
3.4 - Invasive Plant Control	2,150,967	X	X	X	X
3.5 - Other Operation and Maintenance Activities	1,229,530	X	X	X	X
3.6 - Fleet Services	4,747,339	X	X	X	X
3.7 - Technology and Information Services	1,055,916	X	X	X	X
4.0 Regulation	\$ 15,583,043	\$ 2,777,751	\$ 7,295,792	\$ 4,834,568	\$ 674,932
4.1 - Consumptive Use Permitting	2,388,263	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	264,277	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	9,228,227	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,276,434	X	X	X	X
4.5 - Technology and Information Services	1,425,842	X	X	X	X
5.0 Outreach	\$ 1,518,438	\$ 381,170	\$ 379,089	\$ 379,089	\$ 379,090
5.1 - Water Resource Education	351,903	X	X	X	X
5.2 - Public Information	1,010,375	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	46,487	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	109,673	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 191,248,691</i>	<i>\$ 98,275,258</i>	<i>\$ 61,260,657</i>	<i>\$ 21,974,848</i>	<i>\$ 9,737,928</i>
6.0 Management and Administration	\$ 10,563,890				
6.1 - Administrative and Operations Support	7,954,391				
6.1.1 - Executive Direction	1,784,710				
6.1.2 - General Counsel / Legal	568,453				
6.1.3 - Inspector General	199,328				
6.1.4 - Administrative Support	2,311,193				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	670,487				
6.1.7 - Human Resources	1,111,932				
6.1.8 - Communications	185,555				
6.1.9 - Technology and Information Services	1,122,733				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,609,499				
TOTAL	\$ 201,812,581				

IV. Program and Activity Allocations

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

Fiscal Year 2024–25 (Adopted Budget)

PRELIMINARY BUDGET — Fiscal Year 2025–26

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2024–25 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,464,739	\$ 13,676,637	\$ 6,243,176	\$ 1,927,734	\$ 617,192
1.1 - District Water Management Planning	6,793,162	X	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
2.0 Land Acquisition, Restoration, and Public Works	\$ 495,770,743	\$ 288,385,766	\$168,308,947	\$ 22,617,185	\$ 16,458,845
2.1 - Land Acquisition	405,465,358	X	X	X	X
2.2 - Water Source Development	37,410,327	X	X	X	X
2.2.1 Water Resource Development Projects	36,109,048	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	51,308,624	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
3.0 Operation and Maintenance of Works and Lands	\$ 39,370,833	\$ 5,991,669	\$ 8,030,926	\$ 15,096,398	\$ 10,251,840
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	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
4.0 Regulation	\$ 19,214,685	\$ 3,436,363	\$ 9,067,304	\$ 5,911,390	\$ 799,628
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
5.0 Outreach	\$ 1,861,676	\$ 501,761	\$ 453,305	\$ 453,305	\$ 453,305
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
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 578,682,676	\$ 311,992,196	\$192,103,658	\$ 46,006,012	\$ 28,580,810
6.0 Management and Administration	\$ 12,452,730				
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				
TOTAL	\$ 591,135,406				

IV. Program and Activity Allocations

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

Fiscal Year 2025–26 (Preliminary Budget)

PRELIMINARY BUDGET — Fiscal Year 2025–26

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2025–26 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 23,887,555	\$ 14,910,710	\$ 6,347,840	\$ 1,967,740	\$ 661,265
1.1 - District Water Management Planning	6,858,162	X	X	X	
1.1.1 Water Supply Planning	4,889,919	X	X	X	
1.1.2 Minimum Flows and Levels	1,868,243	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	13,708,808	X	X	X	X
1.3 - Technical Assistance	645,766	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	825,510	X	X	X	X
1.5 - Technology and Information Services	1,849,309	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 111,229,670	\$ 62,563,686	\$ 37,287,189	\$ 8,123,770	\$ 3,255,025
2.1 - Land Acquisition	5,085,143	X	X	X	X
2.2 - Water Source Development	34,717,503	X	X	X	X
2.2.1 Water Resource Development Projects	33,116,224	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,601,279	X			
2.3 - Surface Water Projects	69,649,842	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	482,085	X	X	X	X
2.7 - Technology and Information Services	1,295,097	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$ 35,823,832	\$ 5,533,743	\$ 6,798,217	\$ 14,645,105	\$ 8,846,767
3.1 - Land Management	7,149,754	X	X	X	X
3.2 - Works	11,301,094		X	X	X
3.3 - Facilities	6,089,507	X	X	X	X
3.4 - Invasive Plant Control	3,328,672	X	X	X	X
3.5 - Other Operation and Maintenance Activities	749,192	X	X	X	
3.6 - Fleet Services	5,893,782	X	X	X	X
3.7 - Technology and Information Services	1,311,831	X	X	X	X
4.0 Regulation	\$ 19,515,089	\$ 3,862,457	\$ 9,043,578	\$ 5,828,435	\$ 780,619
4.1 - Consumptive Use Permitting	3,349,924	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	453,436	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	11,152,151	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,603,809	X	X	X	X
4.5 - Technology and Information Services	1,955,769	X	X	X	X
5.0 Outreach	\$ 1,856,424	\$ 468,352	\$ 462,690	\$ 462,691	\$ 462,691
5.1 - Water Resource Education	446,502	X	X	X	X
5.2 - Public Information	1,131,633	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	126,825	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	151,464	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 192,312,570	\$ 87,338,948	\$ 59,939,514	\$ 31,027,741	\$ 14,006,367
6.0 Management and Administration	\$ 12,765,642				
6.1 - Administrative and Operations Support	9,439,372				
6.1.1 - Executive Direction	1,709,358				
6.1.2 - General Counsel / Legal	655,520				
6.1.3 - Inspector General	214,137				
6.1.4 - Administrative Support	3,038,730				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	854,999				
6.1.7 - Human Resources	1,310,798				
6.1.8 - Communications	213,310				
6.1.9 - Technology and Information Services	1,442,520				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,326,270				
TOTAL	\$ 205,078,212				

V. Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2021–22 to FY 2025–26. The projected total workforce in FY 2025–26 is 566.25, while the total authorized positions total 555 FTEs.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26
PRELIMINARY BUDGET — Fiscal Year 2025–26

PROGRAM	WORKFORCE CATEGORY	2021–22 to 2025–26		Fiscal Year					Adopted to Preliminary 2024–25 to 2025–26	
		Difference	% Change	2021–22	2022–23	2023–24	2024–25 Adopted Budget	2025–26 Preliminary Budget	Difference	% Change
All Programs	Authorized Positions	26.00	4.9%	529.00	537.00	537.00	555.00	555.00	-	
	Contingent Worker	3.59	82.9%	4.33	6.92	8.31	7.92	7.92	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.72	27.6%	2.61	2.61	3.33	3.33	3.33	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	30.31	5.7%	535.94	546.53	548.64	566.25	566.25	-	
Water Resources Planning and Monitoring	Authorized Positions	3.39	2.5%	134.43	135.45	139.44	137.82	137.82	-	
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.07	5.8%	1.20	1.23	1.27	1.27	1.27	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	3.46	2.6%	135.63	136.68	140.71	139.09	139.09	-	
Land Acquisition, Restoration, and Public Works	Authorized Positions	5.29	5.8%	90.63	86.44	84.79	95.92	95.92	-	
	Contingent Worker	0.50		-	0.50	0.50	0.50	0.50	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.06	13.6%	0.44	0.46	0.50	0.50	0.50	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	5.85	6.4%	91.07	87.40	85.79	96.92	96.92	-	
Operations and Maintenance of Works and Lands	Authorized Positions	(1.31)	-1.3%	99.36	100.96	98.91	98.15	98.05	(0.10)	-0.1%
	Contingent Worker	2.16	49.9%	4.33	4.33	6.49	6.49	6.49	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.06	13.6%	0.44	0.47	0.51	0.50	0.50	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	0.91	0.9%	104.13	105.76	105.91	105.14	105.04	(0.10)	-0.1%
Regulation	Authorized Positions	15.86	11.6%	137.03	145.63	146.12	152.89	152.89	-	
	Contingent Worker	0.45		-	0.45	0.45	0.45	0.45	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.16	42.1%	0.38	0.42	0.53	0.54	0.54	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	16.47	12.0%	137.41	146.50	147.10	153.88	153.88	-	
Outreach	Authorized Positions	0.97	9.4%	10.31	10.40	10.28	11.28	11.28	-	
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.01		-	-	0.01	0.01	0.01	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	0.98	9.5%	10.31	10.40	10.29	11.29	11.29	-	
Management and Administration	Authorized Positions	1.80	3.1%	57.24	58.12	57.46	58.94	59.04	0.10	0.2%
	Contingent Worker	0.48		-	1.64	0.87	0.48	0.48	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.36	240.0%	0.15	0.03	0.51	0.51	0.51	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.64	4.6%	57.39	59.79	58.84	59.93	60.03	0.10	0.2%

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 2023–24 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs are administered both effectively and efficiently.

A. Natural Systems

Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems.

- Natural Systems Objective 1: Maintain the integrity and functions of water resources and related natural systems.
 - Number of MFLs and reservations, by water body type, established annually (fiscal year) and cumulatively.
 - Number and percentage of water bodies meeting their adopted MFLs.

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems.		
Annual Measures	FY 23–24	
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.

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	FY 23–24	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy	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 23–24 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	22.00		29.00		29.00		32.00		28.00	
Individually processed permits	27.00		21.00		27.00		22.00		25.00	
All authorizations combined	24.00		24.00		27.00		26.00		25.00	
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	\$690,085.51	\$338.94	\$798,871.06	\$395.87	\$694,576.19	\$333.13	\$657,571.95	\$302.19	\$2,841,104.71	\$341.68
Number of permits	2,036		2,018		2,085		2,176		8,315	
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	2,036	65.66	2,018	57.71	2,085	68.32	2,176	74.27	8,315	66.10
Number of staff for the permit area	31.01		34.97		30.52		29.30		125.80	

VI. Performance Measures (Metrics)

C. Water Supply

Primary Goal: To ensure a safe and adequate source of water for all users.

- Water Supply Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.
 - Districtwide, estimated amount of water (mgd) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.
 - Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.	
Annual Measure	FY 23–24
Districtwide, the quantity (mgd) of the 2020–2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	139.27
Uniform residential per capita water use (Public Supply) by District	GPCD
	82.00

- Water Supply Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.
 - For closed applications, median time to process consumptive use permits (CUPs) by permit type and total.
 - For CUPs, cost to issue permit for all permit types.
 - For CUPs, in-house application to staff ratio for all permit types.

WS Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 23–24 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	0.00		26.00		20.00		17.00		17.00	
All authorizations combined	6.00		23.00		18.00		14.00		15.00	
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	\$45,282.30	\$235.85	\$57,374.79	\$343.56	\$59,114.91	\$301.61	\$70,996.28	\$322.71	\$232,768.28	\$300.35
Number of permits	192		167		196		220		775	
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	192	94.58	167	71.06	196	78.71	220	71.90	775	78.05
Number of staff for the permit area	2.03		2.35		2.49		3.06		9.93	

VI. Performance Measures (Metrics)

D. Mission Support

Primary Goal: Support District core programs both effectively and efficiently.

- Mission Support Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.
 - Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	FY 23–24	
Administrative costs (State 5-6) as a percentage of total expenditures (report cumulative totals for each quarter during a fiscal year)	Number	Percentage
Administrative Costs (State 5-6)	\$ 12,082,328	5.99%
Total expenditures (State 1-6)	\$ 201,812,581	

VII. Basin Budgets

VII. Basin Budgets

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

VIII. Appendices

VIII. Appendices

A. Related Reports

The following table includes a list of reports provided to the state that support the District's Annual Service Budget. Also, included are the due dates and the District's contact information.

Plan/Report/Activity	Due Date	Contact	Email/Telephone
Preliminary Budget	Annually January 15	Heather Barber	386-643-1908 hnbarber@sjrwmd.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Ryan Spohn	904-448-7914 rspohn@sjrwmd.com
Consolidated Annual Report (CAR)	Annually March 1	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
Regional Water Supply Plan	Every five years (CFWI RWSP updated 2020, NFRWSP updated 2023)	Clay Coarsey	386-312-2338 ccoarsey@sjrwmd.com
Strategic Plan	Annually September	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
SWIM Plans	When required	Erich Marzolf	386-329-4227 emarzolf@sjrwmd.com
Tentative Budget	Annually August 1	Heather Barber	386-643-1908 hnbarber@sjrwmd.com
Five-Year Water Resource Development Work Program	Annually October	Shane Howell	321-473-1350 showell@sjrwmd.com

VIII. Appendices

B. Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and AWS projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Preliminary Budget includes a total of \$28,275,000 for FY 2025–26.

A summary of the alternative water supply projects by funding type is included below. Since FY 2019–20, the Governor and Legislature have appropriated \$245 million in state funding to support the statewide development of alternative water supplies. 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 2025–26 Preliminary Budget, there is no funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF) included in the table below.

Alternative Water Supply Funding in SJRWMD FY 2025–26 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$1,775,000	6.3%
State Funding for AWS	\$26,500,000	93.7%
Total Funding for AWS	\$28,275,000	100.0%

District Funding for AWS

- Taylor Creek Reservoir Improvements (\$25,000)
- Black Creek Water Resource Development Project (\$1,750,000)

State Funding for AWS

- Taylor Creek Reservoir Improvements (\$1,000,000)
- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$25,500,000)

VIII. Appendices

C. Outstanding Debt

The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). 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

D. Consistency Issues for Fiscal Year 2025–26

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; SWFWMD 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 2023–24, 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.

VIII. Appendices

b. Health Insurance

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

IX. Contacts

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St. Johns River Water Management District

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