



ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

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Fiscal Year 2025–26

# Tentative Budget

(Pursuant to Section 373.536, *Florida Statutes*)

**August 1, 2025**



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St. Johns River Water Management District

Tentative Budget

Budget Year 2025–26



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# St. Johns River Water Management District

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

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July 29, 2025

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

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

Dear Governor DeSantis:

In accordance with Section 373.536, Florida Statutes, the St. Johns River Water Management District's (District) Tentative Budget for Fiscal Year (FY) 2025–26 is provided for your review.

On July 8, 2025, in alignment with the Focus on Fiscal Responsibility Budget, the District's Governing Board approved transmittal of a tentative balanced budget totaling \$232 million. The Governing Board also approved using a millage rate of 0.1793, that effectively allocates staff resources in support of the District's four core missions: water supply, water quality, natural systems, and flood protection.

Key core mission objectives and priorities for FY 2025–26 include:

- Designing and permitting the Taylor Creek Reservoir Improvements project, a critical regional project to ensure sustainable water supplies and the protection of Outstanding Florida Springs in Central Florida;
- Designing and permitting the C-10 Water Management Area project, a regional nutrient reduction project benefitting the Indian River Lagoon that also restores historical flows to the St. Johns River for ecological improvement and water supply;
- Accomplishing the District's core mission of water quality improvement by implementing innovative projects to reduce nutrient loading in Doctors Lake and Lake Jesup;
- Operating, and maintaining significant flood protection infrastructure and restoration projects like the Upper St. Johns River Restoration Project and Apopka Lock and Dam;
- Implementing statutorily required Minimum Flows and Minimum Water Levels along with associated Prevention/Recovery Strategies including implementation of the Black Creek Water Resource Development Project to support minimum water levels in North Florida;

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- Emphasizing and supporting resiliency projects like coastal estuary restoration efforts that incorporate multiple core missions, especially flood protection and natural systems; and
- Managing and restoring critical habitat and floodplain on District lands and maximizing the use of prescribed fire for the ecological benefit of those lands as well as the protection of the public from wildfires.

The above objectives and priorities also emphasize and implement 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.” While pursuing these projects, the District will continue its commitment to the effective and efficient use of taxpayers’ dollars.

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 written over a horizontal line.

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

cc: Attached Recipient List

Recipients of St. Johns River Water Management District Tentative Budget for FY 2025–26:  
Pursuant to Florida Statutes, the Tentative Budget for Fiscal Year 2025–26 has been provided via email to the following recipients:

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Jennifer Adams, Environmental Administrator, Office of Water Policy and Ecosystems Restoration

Christopher Rothenberg, Operations Review Specialist, Office of Water Policy and Ecosystems Restoration

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

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## I. Foreword

### I. Foreword

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

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

In compliance with statutory requirements, on July 8, 2025, the Budget Officer of the St. Johns River Water Management District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2025–26 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 8, 2025, and the final hearing will take place on September 15, 2025. Since this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 30, 2025, on the District's website: [www.sjrwmd.com](http://www.sjrwmd.com).

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

## **II. Introduction**

## **II. Introduction**

### **A. History of Water Management Districts**

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

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

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

In Florida, water is a resource of the state, owned by no one individual, with the use of water overseen by water management districts acting in the public interest. Florida law recognizes the importance of balancing human needs for water with those of Florida's natural systems.

Each of Florida's water management districts has a history that cannot be completely detailed here. These unique organizations work with state agencies and local governments to ensure there are adequate water supplies to meet growing demands while: protecting and restoring the water resources of the state; addressing water quality issues; protecting natural systems in Florida through land acquisition, land management and ecosystem restoration; and promoting flood protection. For additional information, interested readers should review the districts' websites and contact officials at each district. The St. Johns River Water Management District's website is [www.sjrwmd.com](http://www.sjrwmd.com).

## II. Introduction

### B. Overview of the District

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

Alachua\*  
Duval  
Nassau  
St. Johns

Baker\*  
Flagler  
Okeechobee\*  
Seminole

Bradford\*  
Indian River  
Orange\*  
Volusia

Brevard  
Lake\*  
Osceola\*

Clay  
Marion\*  
Putnam\*

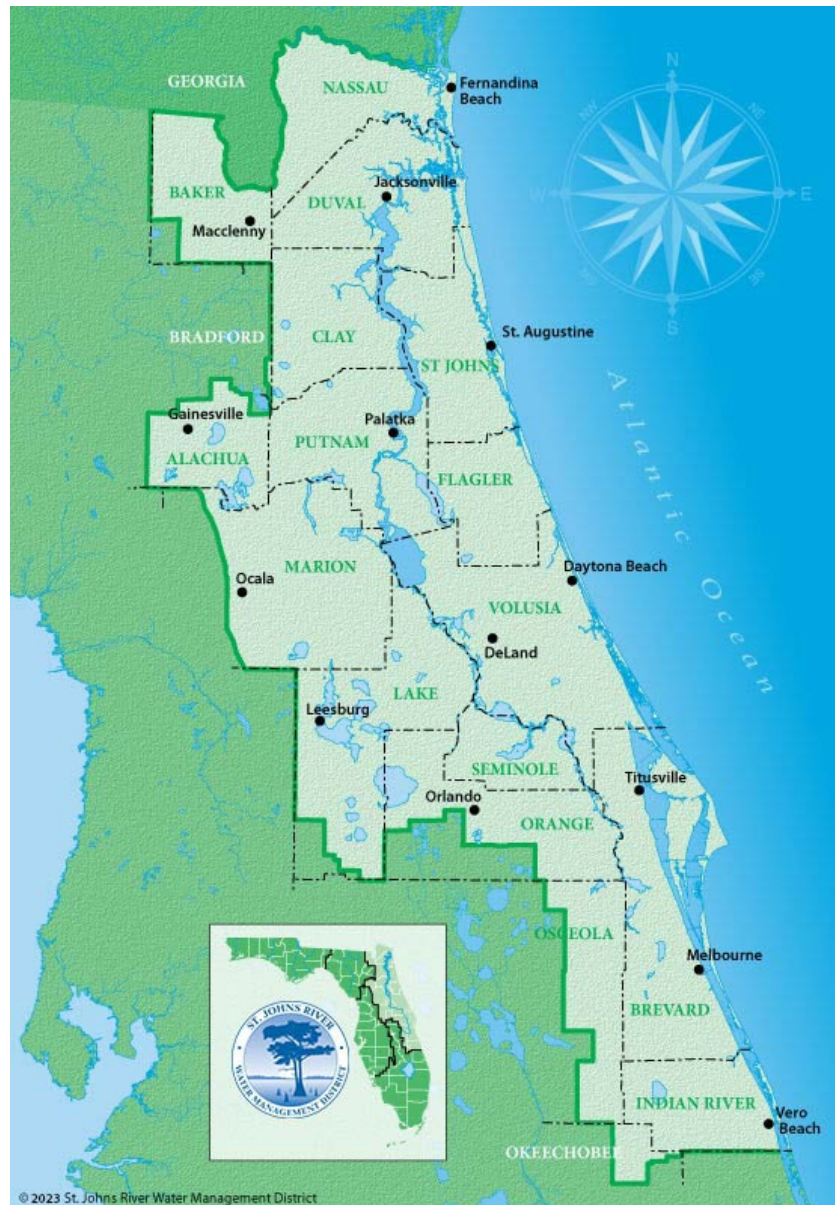


Figure 1 – District Map

## 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 2024, an estimated 6.1 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 779,745 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

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

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

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.

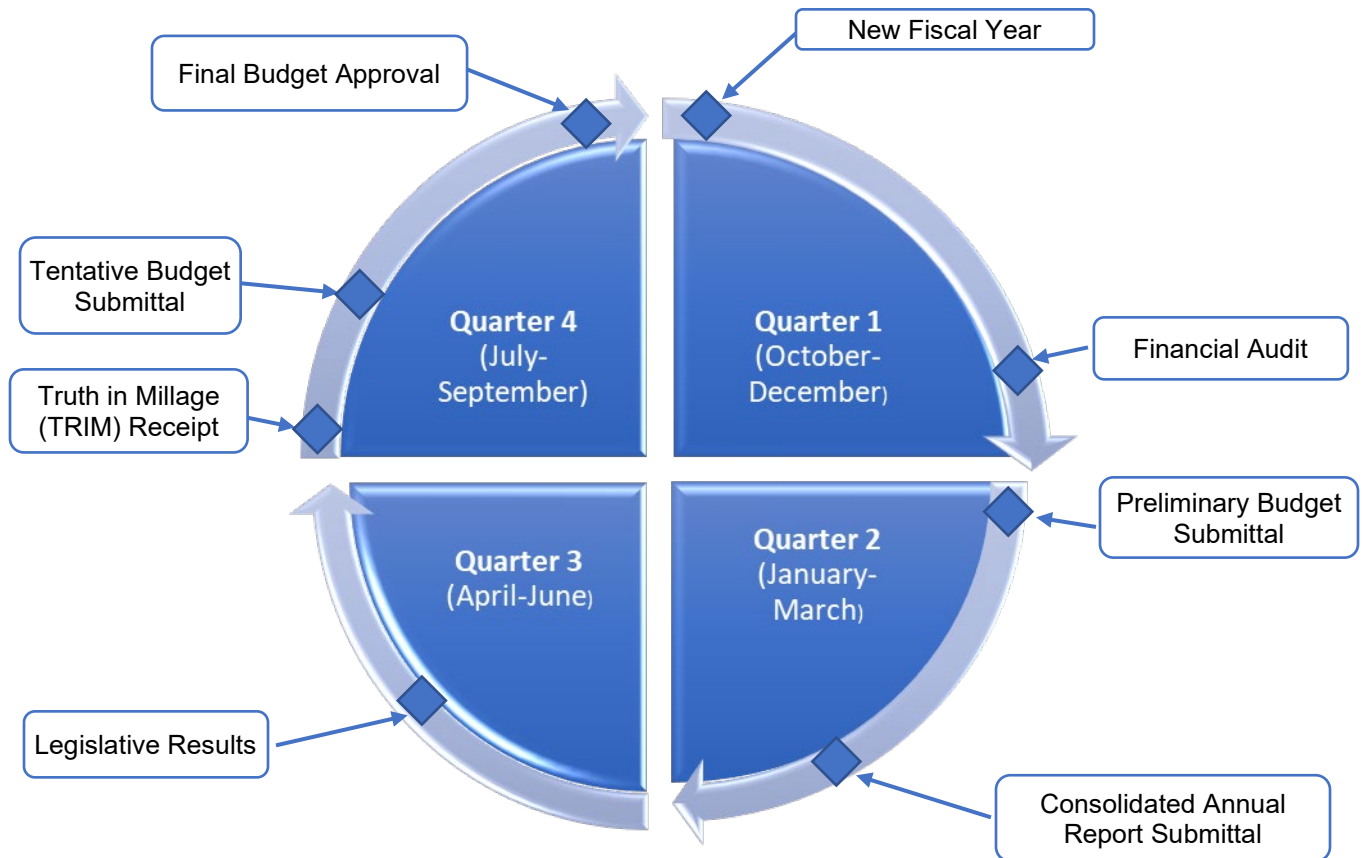


Figure 2 – Budget Process

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 public hearing will take place on September 8, 2025, at District Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing will take place on September 15, 2025, at District Headquarters in the Governing Board Room at 5:05 p.m. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Tentative FY 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 Tentative 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 Tentative Budget; however, legislative funding was appropriated for the Ponce de Leon New Smyrna Beach land acquisition in the amount of \$19,720,000. This legislative appropriation was not incorporated into this tentative budget due to timing constraints; however, it will be accounted for in the final budget upon adoption.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
  - The District does not have cumulative purchases of land in excess of \$50 million in the Tentative Budget.
3. Any issuance of debt on or after July 1, 2012.
  - The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record SBITAs as Debt (Other Financing Sources) and the Capital Outlay portion in the initial year of the lease/subscription.

## II. Introduction

4. Any individual variance in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
  - It is important to note that two legislative appropriations were not incorporated into this tentative budget due to timing constraints; however, they will be accounted for in the final budget upon adoption, if acceptable by the LBC. The two appropriations consist of \$19,720,000 for the Ponce de Leon New Smyrna Beach land acquisition and \$15,000,000 for the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution project. With the addition of these two appropriations, program 2.0's variance from the FY 2025–26 Preliminary Budget to the FY 2025–26 Tentative Budget has a 47.8 percent, or \$53,191,857 increase.
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 Tentative Budget	% of Total Budget
5.0 Outreach	\$ 1,935,710	0.8%
6.0 Management and Administration	\$ 13,245,555	5.7%
<b>Grand Total (programs 1.0 through 6.0)</b>	<b>\$ 232,033,303</b>	<b>100.0%</b>
<b>5.0 and 6.0 Total</b>	<b>\$ 15,181,265</b>	<b>6.5%</b>

## II. Introduction

### F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October TBD (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 8	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
July 11	Tentative Budget due to DEP for review
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August TBD (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 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 8	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 15	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 18 (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 August 1, has been drafted after three quarters of the current fiscal year. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2024–25.

#### **Minimum Flows and Levels (MFLs)**

- Apshawa Lake South MFLs were presented to the Governing Board, approved, and filed with the Department of State for adoption into rule. They were adopted and became effective on Feb. 24, 2025.
- Three draft MFLs were completed for:
  - Johns Lake
  - Lake Prevatt
  - East Crystal and West Crystal lakes
- Peer reviews were completed for Johns Lake and Lake Prevatt.
- It is anticipated that MFLs for Johns Lake and Lake Prevatt will go to the Governing Board for approval and to the Department of State for adoption by Sept. 30, 2025.
- Peer reviewer and stakeholder responses were completed for the draft Wekiva River Basin MFLs.
- Seven deterministic models were initiated to support MFLs assessments for the Central Springs/East Coast (CSEC) and North Florida Regional Water Supply Partnership regional water supply plans for:
  - Three Island Lake (CSEC)
  - Lake Shaw (CSEC)
  - Lakes Hires and Dias (CSEC)
  - Lakes South and Fox (CSEC)
  - Lake Stella (NF)

#### **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.
- The District was awarded \$1.5 million from the Resilient Florida Program Planning Grant for the Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning Project in FY 2024–25. The procurement process is currently underway, with contractor selection expected to be completed in the final quarter of FY 2024–25.

### **III. Budget Highlights**

- The District anticipates completing five 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
  - Water yield evaluation for the Taylor Creek Reservoir (TCR) Improvements project
- During 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

#### **Abandoned Artesian Well Plugging**

- In the first half of FY 2024–25, the District abandoned 93 wells, resulting in approximately 10 million gallons per day (mgd) of water savings. The District anticipates abandoning a similar number of wells with similar water savings in the remainder of FY 2024–25.

#### **Permitting**

- The District anticipates issuing 3,400 environmental resource permits (ERPs) by the end of FY 2024–25.
- The District anticipates issuing 267 consumptive use permits (CUPs) by the end of FY 2024–25.

#### **Regional Water Supply Planning Areas**

- The following are updates for the three Regional Water Supply Planning Areas by the end of FY 2024–25.
  - Central Florida Water Initiative (CFWI)
    - Steering Committee meetings / public workshops were held on November 19, 2024, April 23, 2025, and planned for September 12, 2025.
    - The draft 2025 CFWI RWSP was available for public review from mid-March through mid-May.
    - The 2025 CFWI RWSP update is on schedule for the November 2025 Governing Board consideration for approval.
    - The Wekiva Basin MFLs Prevention and Recovery Strategy Project Conceptualization Study was initiated in April 2025 and will continue until April 2026.

### **III. Budget Highlights**

- Central Springs/East Coast (CSEC)
  - Development of the 2027 CSEC RWSP kicked off in the first quarter of FY 2024–25.
  - Face-to-face water supply planning outreach meetings with all municipal utility stakeholders in the CSEC region will be complete by the end of the fiscal year. These meetings will help to increase participation and engagement in the development of the 2027 RWSP.
- North Florida Regional Water Supply Partnership (NFRWSP)
  - A jointly funded cooperative study with SJRWMD, SRWMD, DEP, JEA, Clay County Utility Authority, Gainesville Regional Utilities, and St. Johns County Utilities Department identified a short list of potential conceptual project options to benefit the Lower Santa Fe and Ichetucknee Rivers (LSFIR) MFLs.
  - JEA Pilot Treatment Wetland Project initiated; wetland plants installed in May 2025 with flow-through to commence in December 2025.
  - LSFIR Treatment Wetland and Recharge Facility Siting Investigation to initiate late summer 2025.

#### **Multi-basin or Districtwide projects**

- Districtwide Cost-share
  - The District has cost-share projects in all four of the strategic planning basins (Lower St. Johns River, Middle St. Johns River, Ocklawaha River, and Upper St. Johns River / Indian River Lagoon). Eighteen cost-share projects are expected to be completed by the end of FY 2024–25.
- Agricultural Cost-share
  - In the first three quarters of FY 2024–25, the District entered into contracts with landowners for 26 agricultural cost-share projects totaling \$2.08 million in funding. The estimated conservation/water made available is 0.791 mgd. The estimated nutrient load reduction benefit is 69,039 pounds per year (lbs./year) of total nitrogen (TN) and 15,049 lbs./yr of total phosphorus (TP).
- Land Acquisition and Management Activities
  - The District owns, manages, or has interests in approximately 779,745 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 plans and conducting regular land management review team meetings, occur on a regular basis throughout each year.

### **III. Budget Highlights**

- 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. Taylor Creek Reservoir Improvements is the first phase of a significant AWS project known as the Taylor Creek Reservoir/St. Johns River Water Supply Project. In FY 2024–25, the District contracted with a consultant and initiated work to complete the design of the first phase. The project at build-out can provide up to 54 mgd of water to the city of Cocoa and other water suppliers in the USJRB, MSJRB, and IRL basins.

#### **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 half of FY 2024–25, the project removed 312 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 of the transmission pipeline was substantially complete in the second quarter of FY 2024–25. Portions of the treatment system were also complete by the third quarter of FY 2024–25, and a partial completion was approved by DEP. This partial completion approval allowed initial discharges to Alligator Creek to begin during the third quarter. Completion of the remaining construction elements of the project is expected in winter 2026.
- Lower St. Johns River Basin Feasibility Study
  - The District initiated the DEP-funded Lower St. Johns River Basin Feasibility Study in the third quarter of FY 2024–25. The study will focus on cost-effective nutrient load reduction projects to improve water quality within the lower basin of the St. Johns River.

#### **Middle St. Johns River Planning Basin**

- Lake George Conservation Area Hydrologic Restoration
  - Lake George Conservation Area (LGCA) is comprised of nearly 12,000 acres of conservation land and floodplain along the northeast shore of Lake George. This is a hydrologic restoration project that involves



### **III. Budget Highlights**

removing and replacing existing culverts with low water crossings, which is one of several key strategies identified in the LGCA Management Plan dated November 2011 to restore water resources protection of the LGCA. The District initiated the design of the project in FY 2024–25.

- **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 were all completed by July 2024. Construction of the Bench Top Pilot Study components were completed in the second quarter, and the monitoring phase will begin as Lake Jesup water levels rise. The Pilot Study monitoring is expected to be completed in the third quarter of FY 2025–26.
- **Middle St. Johns River Basin Feasibility Study**
  - The District initiated the DEP-funded Middle St. Johns River Basin Feasibility Study in the third quarter of FY 2024–25. The study will focus on cost-effective nutrient load reduction projects to improve water quality within the middle basin of the St. Johns River.

#### **Ocklawaha River Planning Basin**

- **West Marsh Public Access**
  - Construction of a new public access area on the west side of the District's Lake Apopka North Shore, in the West Marsh Recreation Area, will be complete by the end of FY 2024–25. This site will provide an area for passive recreation and will include a parking area and a non-motorized boat launch.
- **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 FY 2024–25. Muck farm restoration is responsible for significant water quality improvements.
- **Nutrient management through rough fish harvesting**
  - 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. The FY 2024–25 harvest from Lake Apopka removed approximately 727,678 lbs. of fish from Lake Apopka resulting in a reduction of 5,996 lbs. of phosphorus. Rough fish are also harvested from Lake George in the MSJRB between May and September. The anticipated harvest for FY

### **III. Budget Highlights**

2024–25 is approximately 875,000 lbs. of fish, resulting in the direct removal of over 7,200 lbs. of phosphorus.

- Construction was started on the rehabilitation of the Lake Burrell Lock structure, which provides navigation along a portion of the Upper Ocklawaha River Basin. The construction will be ongoing through the remainder of FY 2024–25 and will be completed during FY 2025–26.
  - On the Apopka-Beauclair Lock and Dam, selection of an engineering firm to complete the design of a replacement of the Apopka Lock and Dam with expanded facilities will be completed through request for qualifications in the last quarter of FY 2024–25.
- Ocklawaha River Basin Feasibility Study
  - The District initiated the DEP-funded Ocklawaha River Basin Feasibility Study in the third quarter of FY 2024–25. The study will focus on cost-effective nutrient load reduction projects to improve water quality within the Ocklawaha River Basin.

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

- C-10 Water Management Area
  - C-10 Water Management Area is a proposed 1,300-acre surface water management system located adjacent to the District's Three Forks Conservation Area. The project is an important water resource development project that, if constructed, will reduce the amount of nutrient loading to the IRL, restore historic surface water flows back west to the St. Johns River, increase flood protection, and improve resiliency. The project will provide water quality and alternative water supply benefits. In FY 2024–25, the District contracted with a consultant and initiated work to complete the design of the project.
- 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 expected 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 is nearly complete, and operation of the system is anticipated to begin 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 storing and treating storm water 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 storm water into a constructed 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 redirection 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 was anticipated by June 2025. During the first quarter of FY 2024–25, Phase 1 was completed and started operating.
- 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 analyzing runoff from land-applied fields and techniques 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.
- Sebastian River Farms Surface Water Conversion
  - This project involves converting from groundwater to surface water on approximately 200 acres of container nursery. The estimated water supply benefit is 0.021 mgd.
- S-157 Rehabilitation
  - The District completed Phase I of construction rehabilitation work to Structure S-157 in FY 2024–25 and contracted with a consultant to design and secure permits for Phase 2 of the project.
- Coastal Wetland Restoration
  - Merritt Island National Wildlife Refuge, T-10-H impoundment dike removal project will recreate approximately 19 acres of coastal wetland and will enhance the hydrology of 320 acres of existing wetland.

### **III. Budget Highlights**

- The restoration of a dragline-impacted wetland recently purchased by the District, Volusia County, and the City of Oak Hill will recreate approximately seven acres of coastal wetland, enhance the hydrology of 72.8 acres, and provide a path for wetland migration upslope.
- Merritt Island National Wildlife Refuge, C-20-A/Moore Creek impoundment restoration will restore approximately 53 acres of wetland, which will enhance the hydrology of approximately 1,500 acres and provide direct aquatic connection to the 500-acre Moore Creek Wetland.

### III. Budget Highlights

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

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

The District developed, and the Governing Board approved, the FY 2024–28 Strategic Plan, which is available online at [www.sjrwmd.com/documents/plans](http://www.sjrwmd.com/documents/plans). This Strategic Plan reflects the District’s commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
Water Supply  \$78,716,780	<ul style="list-style-type: none"> <li>• Develop and Implement Regional Water Supply Plans</li> <li>• Develop and Implement MFLs and Prevention and Recovery Strategies</li> <li>• Promote Water Conservation</li> <li>• Develop AWS and Water Resource Development Projects</li> </ul>
Water Quality  \$74,406,010	<ul style="list-style-type: none"> <li>• Protect and Improve Water Quality in Surface Water and Groundwater by Reducing Nutrients</li> <li>• Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives</li> <li>• Implement Innovative and Cost-effective Water Quality Restoration Projects</li> </ul>
Flood Protection and Floodplain Management  \$51,584,234	<ul style="list-style-type: none"> <li>• Operate Structural Water Management Systems to Meet Flood Protection, Water Resource, and Water Supply Needs</li> <li>• Strategically Acquire and Restore Floodplain Wetlands to Improve Resilience</li> <li>• Gather Real-Time Data and Develop Tools to Help Plan for and Minimize Flood Damage and to Protect People, Property, and Infrastructure</li> </ul>
Natural Systems  \$14,080,724	<ul style="list-style-type: none"> <li>• Acquire and/or Manage Conservation Land, Especially Floodplain Wetlands, for Natural Resources</li> <li>• Manage Invasive Exotic and Nuisance Species in a Protective and Sustainable Manner</li> <li>• Provide Access and Recreational Opportunities on District Properties</li> <li>• Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecological Functions</li> </ul>

### **III. Budget Highlights**

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

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

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

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

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

The Tentative Budget is \$232,033,303, compared to \$591,135,406 for the FY 2024–25 Amended Budget. This is a decrease of \$359,102,103, or 60.8 percent. The significant decrease is primarily due to a FY 2024–25 legislative appropriation for the purchase of land for and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project being rescinded during the FY 2025–26 legislative session. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2025–26 Tentative Budget includes \$116,329,485 in ad valorem (property tax) revenue. This is based on maintaining the current year millage rate of 0.1793, to ensure mission critical functions continue and to support projects and 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 \$16,069,879 in DEP funds for cost-share projects. The budget of \$16,069,879 includes a \$13,250,000 non-project specific placeholder for FY 2025–26 state and legislative appropriations, including springs projects. In addition, the District plans to use \$29,663,624 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District is submitting this FY 2025–26 Tentative Budget for Legislative review on August 1, 2025. 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 Amended Budget to the FY 2025–26 Tentative Budget.

### III. Budget Highlights

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

	Fiscal Year 2024–25 (Amended Budget)	New Issues (Increases)	Reductions	Fiscal Year 2025–26 (Tentative Budget)
<b>SOURCE OF FUNDS</b>				
Beginning Utilization of Fund Balance @ 09/30/24	\$ 172,342,113			\$ 97,830,505
District Revenues	112,880,105	\$ 8,857,380	\$ -	121,737,485
Local Revenues	748,222	9,932,218	-	10,680,440
State Revenues	452,546,238	-	(364,946,077)	87,600,161
Federal Revenues	1,503,002	-	(1,497,402)	5,600
Unearned Revenue @ 09/30/24	2,380,349	-	(681,497)	1,698,852
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$ 742,400,029</b>	<b>\$ 18,789,598</b>	<b>\$ (367,124,976)</b>	<b>\$ 319,553,043</b>
<b>USE OF FUNDS</b>				
Salaries and Benefits	\$ 63,664,894	\$ 3,062,564	\$ (854,033)	\$ 65,873,425
Contracted Services	20,086,173	4,830,008	(5,349,499)	19,566,682
Operating Expenses	14,275,443	3,730,674	(194,190)	17,811,927
Operating Capital Outlay	2,758,746	1,226,332	(131,304)	3,853,774
Fixed Capital Outlay	434,760,679	56,390,482	(416,046,716)	75,104,445
Interagency Expenditures (Cooperative Funding)	55,300,440	19,733,377	(25,934,518)	49,099,299
Debt	289,031	434,720	-	723,751
<b>TOTAL USE OF FUNDS</b>	<b>\$ 591,135,406</b>	<b>\$ 89,408,157</b>	<b>\$ (448,510,260)</b>	<b>\$ 232,033,303</b>
<b>WORKFORCE</b>				
Authorized Positions (Full-Time Equivalents/FTEs)	555.00	-	-	555.00
Contingent Worker (Independent Contractors)	7.92	0.84	-	8.76
Other Personal Services (OPS)	-	-	-	-
Intern	3.33	-	-	3.33
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>566.25</b>	<b>0.84</b>	<b>-</b>	<b>567.09</b>



### **III. Budget Highlights**

#### **b. Preliminary to Tentative Comparison**

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

Program 1 (Water Resources Planning and Monitoring) has a 4.7 percent, or \$1,123,461, decrease from the FY 2025–26 Preliminary Budget of \$23,887,555. One major budget category is responsible for most of this decrease. Contracted Services decreased 24.3 percent, or \$1,501,523, primarily due to a significant decrease of \$1,535,000 in Water Well Construction Services, which fluctuates based on fiscal year workplans and the proper classification of the work being completed between Contracted Services and Cooperative Funding.

Program 2 (Land Acquisition, Restoration, and Public Works) has a 16.6 percent, or \$18,471,857, increase from the FY 2025–26 Preliminary Budget of \$111,229,670. Two legislative appropriations were not incorporated into this Tentative Budget due to timing constraints; however, they will be accounted for in the final budget upon adoption, if acceptable by the LBC. These consist of \$19,720,000 for the Ponce de Leon New Smyrna Beach land acquisition and \$15,000,000 for the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution project. With the addition of these two appropriations, this program's variance from the FY 2025–26 Preliminary Budget to the FY 2025–26 Tentative Budget has a 47.8 percent, or \$53,191,857 increase.

In the Tentative Budget that is being submitted, three major budget categories account for the majority of this increase. Contracted Services increased 36.6 percent, or \$1,813,016, from the Preliminary Budget of \$4,951,928. This is mainly due to state funding from DEP for Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000).

Because the program's budget and expenditures are primarily driven by the fund balance utilization plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program's actual expenditures and budgets could fluctuate significantly from one year to another, especially in the Fixed Capital Outlay and Interagency Expenditures budget categories. For this reason, Fixed Capital Outlay experienced a 29.8 percent, or \$13,983,745, increase mostly related to TCR state funding from DEP for \$16,343,745. However, \$15,000,000 of this was moved from the AWS placeholder that is housed in the

### III. Budget Highlights

Cooperative Funding major object category. Therefore, this is not a true increase considering the program as a whole. This is partially offset by a decrease of \$1,750,000 due to the anticipated completion of the construction elements of the Black Creek Water Resource Development Project. Funding for the operations and maintenance of this project is now in the Operating Expenses major object category. Additionally, Interagency Expenditures increased by 5.7 percent, or \$2,631,994, compared to the Preliminary Budget. More detailed information is known during the Tentative Budget cycle; thus, project budgets are adjusted based on updated project schedules and new legislative appropriation funding awards.

Program 3 (Operation and Maintenance of Works and Lands) has a 21.3 percent, or \$7,613,162, increase from the FY 2025–26 Preliminary Budget of \$35,823,832. Two major budget categories are responsible for most of this increase. Operating Expenses increased 26.4 percent, or \$2,243,254, mainly due to the operations and maintenance costs of the Black Creek Water Resource Development Project (\$1,440,000). Fixed Capital Outlay increased 51.1 percent, or \$4,775,000, due primarily to the Moss Bluff Lock Rehabilitation Design (\$1,000,000) as well as the progression of the Burrell Dam Rehabilitation Construction project (\$2,550,000).

Program 4 (Regulation) has a 7.3 percent, or \$1,434,334, increase from the FY 2025–26 Preliminary Budget of \$19,515,089. This increase is mainly due to an increase in Salaries and Benefits. Salaries and Benefits will increase by 7.4 percent, or \$1,290,320, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 5.12 FTEs mainly from program 1.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on employees' documented performance.

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

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

The table below provides a summary of variances by Program area.

ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT  
PRELIMINARY AND TENTATIVE BUDGET COMPARISON  
Fiscal Year 2025–26

EOG program	Fiscal Year 2025–26 (Preliminary Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Preliminary- Tentative)	Difference in % (Preliminary- Tentative)
1.0 Water Resources Planning and Monitoring	\$ 23,887,555	\$ 22,764,094	\$ (1,123,461)	-4.7%
2.0 Land Acquisition, Restoration, and Public Works	111,229,670	129,701,527	18,471,857	16.6%
3.0 Operation and Maintenance of Works and Lands	35,823,832	43,436,994	7,613,162	21.3%
4.0 Regulation	19,515,089	20,949,423	1,434,334	7.3%
5.0 Outreach	1,856,424	1,935,710	79,286	4.3%
6.0 Management and Administration	12,765,642	13,245,555	479,913	3.8%
<b>TOTAL</b>	<b>\$ 205,078,212</b>	<b>\$ 232,033,303</b>	<b>\$ 26,955,091</b>	<b>13.1%</b>

### **III. Budget Highlights**

#### **2. Adequacy of Fiscal Resources**

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

The District's sources of revenue are:

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

The FY 2025–26 operating budget totaling \$98,598,351 funded primarily with ad valorem taxes, accounts for approximately 42.5 percent of the total budget. This is a 9.3 percent, or \$8,395,753, increase when compared to the operating budget for the FY 2024–25 Amended Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2025–26 Tentative Budget has allocated \$23,139,134, 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 \$87,600,161, and 93.9 percent of the total will be used for fixed capital outlay and cooperative funding projects. Two major appropriations under fixed capital outlay funded by the state include \$20,000,000 for the C-10 Water Management Area Project and \$16,343,745 for the Taylor Creek Reservoir Improvements project. Major cooperative projects funded by the state include, but are not limited to, \$16,069,879 for the Springs Funding Cost-share projects, \$10,614,420 for the Indian River Lagoon Projects Placeholder, and \$10,500,000 for the Alternative Water Supply Non-Water Protection Sustainability Program. The budget of \$16,069,879 includes a \$13,250,000 non-project specific placeholder for FY 2025–26 state and legislative appropriations, including springs projects.

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  
TENTATIVE 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 Amended)	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
<b>NONSPENDABLE</b>											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 840,690	\$ -	\$ -	\$ 840,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,690
<b>NONSPENDABLE SUBTOTAL</b>		<b>\$ 840,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 840,690</b>
<b>RESTRICTED</b>											
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	4,179	-	-	4,179	-	-	-	-	-	4,179
WQ/FP/NS	Mitigation	15,838,072	(300,000)	-	15,538,072	300,000	150,000	150,000	150,000	150,000	14,638,072
<b>RESTRICTED SUBTOTAL</b>		<b>\$ 15,842,251</b>	<b>\$ (300,000)</b>	<b>\$ -</b>	<b>\$ 15,542,251</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 14,642,251</b>
<b>COMMITTED</b>											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 15,238,003	\$ -	\$ 1,377,554	\$ 16,615,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,615,557
WQ/NS	Land Management / Acquisition	8,969,677	(2,238,197)	-	6,731,480	4,943,346	1,788,134	-	-	-	-
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	90,000	125,000	125,000	125,000	125,000	660,000
WS/WQ/FP/NS	C-10 Water Management Area	10,000,000	-	-	10,000,000	6,676,271	2,787,826	535,903	-	-	-
WS	OFS Springs Prevention/Recovery Strategy										
WS	North FL Regional Water Recharge Project	-	-	10,000,000	10,000,000	-	-	-	-	-	10,000,000
WS/WQ/FP/NS	Taylor Creek Reservoir	18,000,000	-	5,000,000	23,000,000	-	7,920,000	15,080,000	-	-	-
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	31,475,684	(31,475,684)	6,880,000	6,880,000	-	1,440,000	1,440,000	1,440,000	1,440,000	1,120,000
WS/WQ/FP/NS	Dispersed Water Storage - Fellsmere	-	-	6,970,527	6,970,527	768,948	768,948	768,948	768,948	768,948	3,125,787
WS/WQ/FP/NS	St. Johns River Basin Restoration										
WS/WQ/FP/NS	Cooperative Projects Funding Program	45,235,639	(40,052,661)	(5,182,977)	-	-	-	-	-	-	-
<b>COMMITTED SUBTOTAL</b>		<b>\$ 134,986,611</b>	<b>\$ (79,834,150)</b>	<b>\$ 26,295,104</b>	<b>\$ 81,447,564</b>	<b>\$ 12,478,565</b>	<b>\$ 14,829,908</b>	<b>\$ 17,949,851</b>	<b>\$ 2,333,948</b>	<b>\$ 2,333,948</b>	<b>\$ 31,521,344</b>
<b>ASSIGNED</b>											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 8,752,134	\$ (8,752,134)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ASSIGNED SUBTOTAL</b>		<b>\$ 8,752,134</b>	<b>\$ (8,752,134)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNASSIGNED</b>											
WS/WQ/FP/NS	Unassigned	\$ 11,920,427	\$ -	\$ (11,920,427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>UNASSIGNED SUBTOTAL</b>		<b>\$ 11,920,427</b>	<b>\$ -</b>	<b>\$ (11,920,427)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>		<b>\$ 172,342,113</b>	<b>\$ (88,886,284)</b>	<b>\$ 14,374,677</b>	<b>\$ 97,830,505</b>	<b>\$ 12,778,565</b>	<b>\$ 14,979,908</b>	<b>\$ 18,099,851</b>	<b>\$ 2,483,948</b>	<b>\$ 2,483,948</b>	<b>\$ 47,004,285</b>

WS = Water Supply WQ = Water Quality FP = Flood Protection NS = Natural Systems

Reserves:

Nonspendable — amounts required to be maintained intact as principal or an endowment

Restricted — amounts that can be spent only for specific purposes like grants or through enabling legislation

Committed — amounts that can be used only for specific purposes determined and set by the District Governing Board

Assigned — amounts intended to be used for specific contracts or purchase orders

Unassigned — available balances that may be used for a yet to be determined purpose in the General Fund only

### III. Budget Highlights

#### USE OF FUND BALANCE

Fiscal Year 2025–26

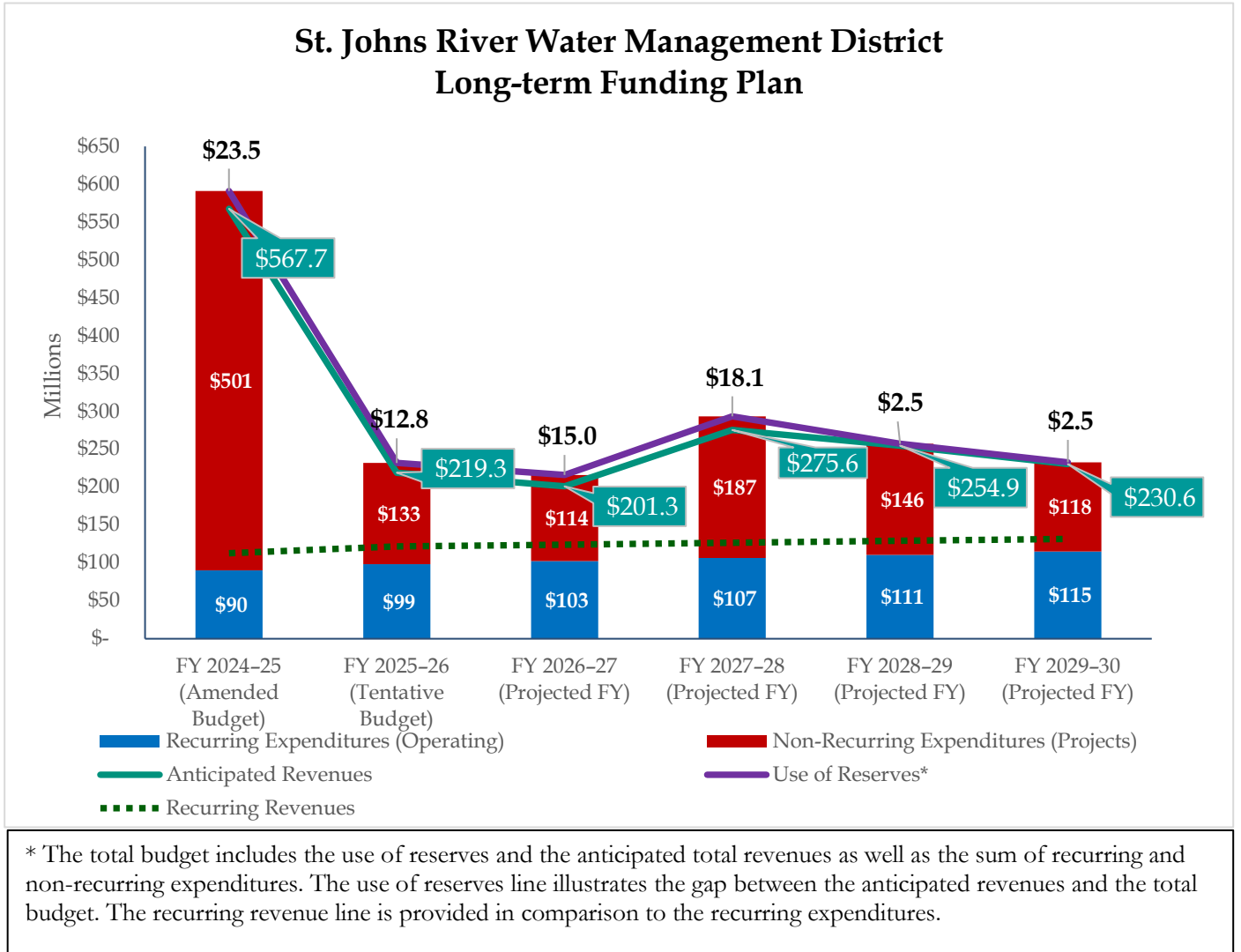
TENTATIVE BUDGET — Fiscal Year 2025–26

	TENTATIVE BUDGET — Fiscal Year 2025–26	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	\$ 22,764,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	129,701,527	-	10,558,271	-	-	-	-	10,558,271
<b>3.0 Operation and Maintenance of Works and Lands</b>	43,436,994	-	1,451,346	-	-	-	-	1,451,346
<b>4.0 Regulation</b>	20,949,423	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	1,935,710	-	-	-	-	-	-	-
<b>6.0 Management and Administration</b>	13,245,555	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 232,033,303</b>	<b>\$ -</b>	<b>\$ 12,009,617</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,009,617</b>

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	-	-	-	7,000	-	10,551,271	-	-	-	10,558,271
<b>3.0 Operation and Maintenance of Works and Lands</b>	-	-	984,346	90,000	225,000	152,000	-	-	-	1,451,346
<b>4.0 Regulation</b>	-	-	-	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	-	-	-	-	-	-	-	-	-	-
<b>6.0 Management and Administration</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 984,346</b>	<b>\$ 97,000</b>	<b>\$ 225,000</b>	<b>\$ 10,703,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,009,617</b>

### III. Budget Highlights

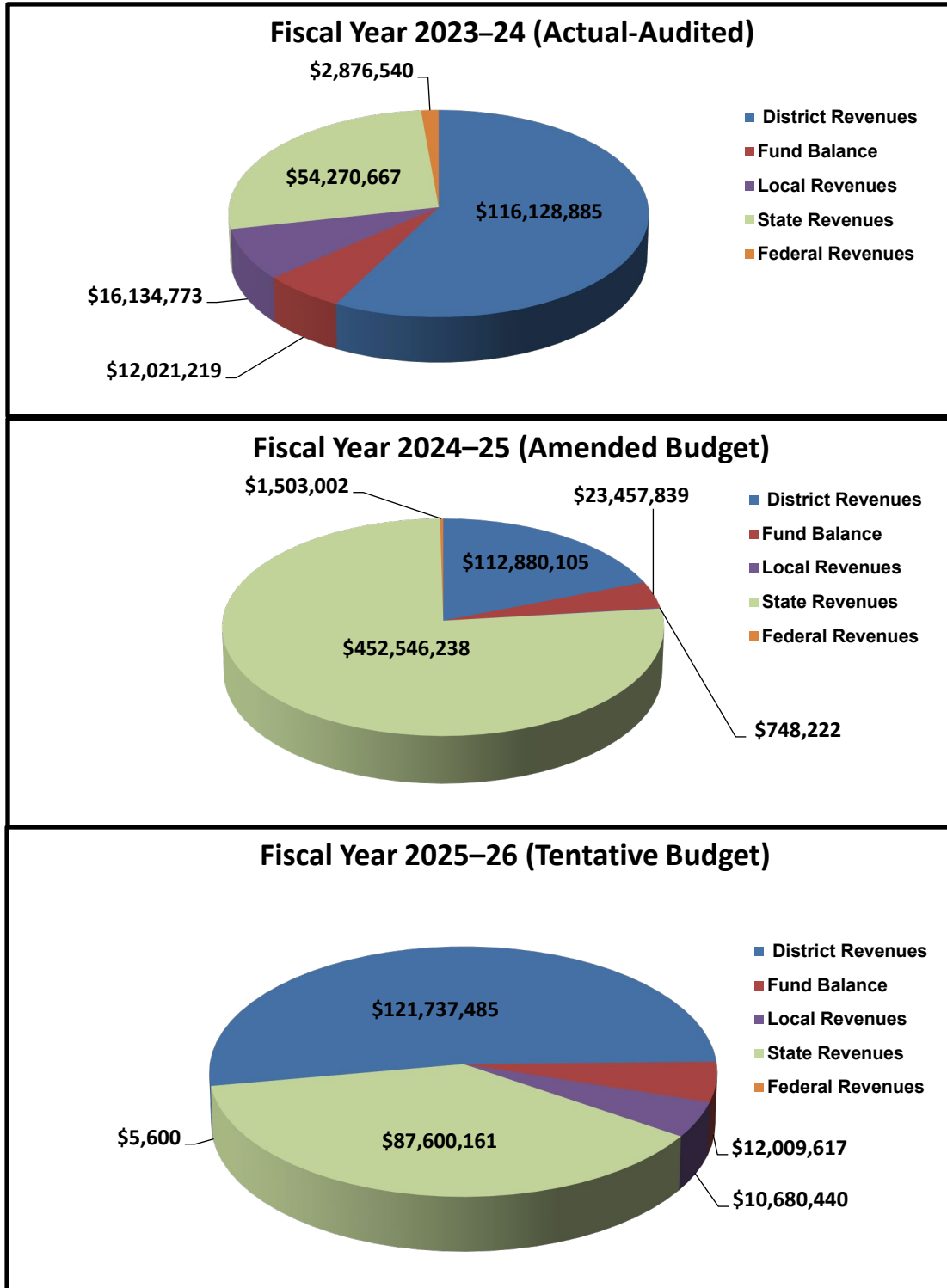
The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2024–25 Amended Budget, FY 2025–26 Tentative Budget, and proposed expense and revenue growth through FY 2029–30. The bars represent expenses, and the lines represent the projected revenues with 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.



### III. Budget Highlights

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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT  
**REVENUES BY SOURCE**  
TENTATIVE 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-Audited), 2024–25 (Amended Budget) and 2025–26 (Tentative Budget)  
 TENTATIVE BUDGET — Fiscal Year 2025–26

SOURCE OF FUNDS	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	\$ 116,128,885	\$ 112,880,105	\$ 121,737,485	\$ 8,857,380	7.8%
Fund Balance	12,021,219	23,457,839	12,009,617	(11,448,222)	-48.8%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	16,134,773	748,222	10,680,440	9,932,218	1327.4%
State General Revenues	22,793,639	438,035,889	68,469,244	(369,566,645)	-84.4%
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	13,023,049	16,845,000	3,821,951	29.3%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	11,794,816	1,104,713	1,604,420	499,707	45.2%
Federal Revenues	2,600	925,100	2,600	(922,500)	-99.7%
Federal through State (DEP)	2,873,940	577,902	3,000	(574,902)	-99.5%
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 201,432,084</b>	<b>\$ 591,135,406</b>	<b>\$ 232,033,303</b>	<b>\$ (359,102,103)</b>	<b>-60.7%</b>

District Revenues include	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Ad Valorem	\$ 98,052,057	\$ 107,485,114	\$ 116,329,485	\$ 8,844,371	8.2%
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	13,172,238	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-Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	\$ 116,128,885	\$ 112,880,105	\$ 121,737,485	\$ 8,857,380	7.8%
Fund Balance	12,021,219	23,457,839	12,009,617	(11,448,222)	-48.8%
Debt	-	-	-	-	-
Local Revenues	16,134,773	748,222	10,680,440	9,932,218	1327.4%
State Revenues	54,270,667	452,546,238	87,600,161	(364,946,077)	-80.6%
Federal Revenues	2,876,540	1,503,002	5,600	(1,497,402)	-99.6%
<b>TOTAL</b>	<b>\$ 201,432,084</b>	<b>\$ 591,135,406</b>	<b>\$ 232,033,303</b>	<b>\$ (359,102,103)</b>	<b>-60.7%</b>

### **III. Budget Highlights**

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

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

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

The District is expected to generate \$116,329,485 in ad valorem revenues, which includes a projected increase of \$8,844,371, or 8.2 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 of 0.1793 to ensure mission critical functions continue and to support projects and 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 Amended Budget. The increase is attributed to an anticipated increase in license and permit fees during this fiscal year, which is offset by a projected decrease in lease and timber sales.

##### ***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 \$12,009,617. This represents a decrease of 48.8 percent, or \$11,448,222, compared to the FY 2024–25 Amended Budget. The decrease in the use of fund balance is in accordance with the District's strategically planned Fund Balance Utilization Schedule.

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

The Tentative Budget includes \$10,680,440 from local sources. This is an increase of 1,327.4 percent, or \$9,932,218, compared to the FY 2024–25 Amended 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 Tentative Budget totals \$87,600,161, which is an 80.6 percent, or \$364,946,077, decrease compared to the FY 2024–25 Amended Budget. The decrease 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) in FY 2024–25, that was then rescinded during the FY 2025–26 legislative season in Senate Bill 2500. State revenues will primarily come from:

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

The District anticipates using \$16,845,000 from the LATF in the new fiscal year.

- The most significant use of LATF will be for a cooperative funding program for the State and Legislative Appropriation Placeholder – Non

### **III. Budget Highlights**

Project Specific (\$13,250,000), under activity 2.3, as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) funded under subactivity 2.2.1.

- A 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 \$68,469,244, which includes appropriations 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), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000), and Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000) under activity 2.3; as well as Taylor Creek Reservoir Improvements (\$16,343,745), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$10,500,000), North Florida Regional Water Supply Plan Project (\$2,819,879), and Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$1,250,000), which are all under subactivity 2.2.1. The remaining balances will be used for Mapping Services and Aerial Photos (\$180,000) and the DEP Status Monitoring Program (\$25,620) under activity 1.2.

### **III. Budget Highlights**

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

Total projected funding under this category totals \$1,604,420, 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 Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000) 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 (\$614,420) under activity 2.3.

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

Funding from federal sources for FY 2025–26 is projected to total \$5,600. This is a decrease of 99.6 percent, or \$1,497,402, from the FY 2024–25 Amended 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 (\$3,000) 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**  
 TENTATIVE BUDGET — Fiscal Year 2025–26  
**Fiscal Year 2023–24 (Actual-Audited)**

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2023–24 (Actual-Audited)
District Revenues	\$ 17,667,847	\$ 49,888,855	\$ 20,924,495	\$ 15,573,402	\$ 1,517,725	\$ 10,556,561	\$ 116,128,885
Fund Balance	648,867	5,841,288	5,531,064	-	-	-	12,021,219
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	215,518	15,882,881	20,088	8,768	666	6,852	16,134,773
State General Revenues	751,584	22,042,055	-	-	-	-	22,793,639
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	140,854	-	-	-	140,854
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	17,853,639	1,687,719	-	-	-	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	412	451	609	46	476	2,600
Federal through State (DEP)	70,503	2,803,437	-	-	-	-	2,873,940
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 19,404,925</b>	<b>\$ 125,639,501</b>	<b>\$ 28,722,553</b>	<b>\$ 15,582,779</b>	<b>\$ 1,518,437</b>	<b>\$ 10,563,889</b>	<b>\$ 201,432,084</b>

District Revenues include	
Ad Valorem	\$ 98,052,057
Permit and License Fees	2,334,103
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	2,137,658
Investment Earnings (Loss) -	
Include Interest	13,172,238
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-Audited)
District Revenues	\$ 17,667,847	\$ 49,888,855	\$ 20,924,495	\$ 15,573,402	\$ 1,517,725	\$ 10,556,561	\$ 116,128,885
Fund Balance	648,867	5,841,288	5,531,064	-	-	-	12,021,219
Debt	-	-	-	-	-	-	-
Local Revenues	215,518	15,882,881	20,088	8,768	666	6,852	16,134,773
State Revenues	801,584	51,222,628	2,246,455	-	-	-	54,270,667
Federal Revenues	71,109	2,803,849	451	609	46	476	2,876,540
<b>TOTAL</b>	<b>\$ 19,404,925</b>	<b>\$ 125,639,501</b>	<b>\$ 28,722,553</b>	<b>\$ 15,582,779</b>	<b>\$ 1,518,437</b>	<b>\$ 10,563,889</b>	<b>\$ 201,432,084</b>

### III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

**SOURCE OF FUNDS BY PROGRAM**

TENTATIVE BUDGET — Fiscal Year 2025–26

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

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024–25 (Amended Budget)
District Revenues	\$ 21,917,745	\$ 28,012,407	\$ 29,057,425	\$ 19,375,584	\$ 1,761,122	\$ 12,755,822	\$ 112,880,105
Fund Balance	-	22,247,453	1,210,386	-	-	-	23,457,839
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	151,648	573,838	6,136	9,146	708	6,746	748,222
State General Revenues	184,442	432,851,447	5,000,000	-	-	-	438,035,889
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	15,000	367,587	-	-	-	382,587
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	9,566,738	3,456,311	-	-	-	13,023,049
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	502,305	602,408	-	-	-	1,104,713
Federal Revenues	601	922,921	426	635	50	467	925,100
Federal through State (DEP)	94,152	483,750	-	-	-	-	577,902
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 22,348,588</b>	<b>\$ 495,175,859</b>	<b>\$ 39,700,679</b>	<b>\$ 19,385,365</b>	<b>\$ 1,761,880</b>	<b>\$ 12,763,035</b>	<b>\$ 591,135,406</b>

District Revenues include

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

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024–25 (Amended Budget)
District Revenues	\$ 21,917,745	\$ 28,012,407	\$ 29,057,425	\$ 19,375,584	\$ 1,761,122	\$ 12,755,822	\$ 112,880,105
Fund Balance	-	22,247,453	1,210,386	-	-	-	23,457,839
Debt	-	-	-	-	-	-	-
Local Revenues	151,648	573,838	6,136	9,146	708	6,746	748,222
State Revenues	184,442	442,935,490	9,426,306	-	-	-	452,546,238
Federal Revenues	94,753	1,406,671	426	635	50	467	1,503,002
<b>TOTAL</b>	<b>\$ 22,348,588</b>	<b>\$ 495,175,859</b>	<b>\$ 39,700,679</b>	<b>\$ 19,385,365</b>	<b>\$ 1,761,880</b>	<b>\$ 12,763,035</b>	<b>\$ 591,135,406</b>

### III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

**SOURCE OF FUNDS BY PROGRAM**

TENTATIVE BUDGET — Fiscal Year 2025–26

**Fiscal Year 2025–26 (Tentative Budget)**

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2025–26 (Tentative Budget)
District Revenues	\$ 22,393,565	\$ 25,418,913	\$ 37,812,551	\$ 20,939,331	\$ 1,934,916	\$ 13,238,207	\$ 121,737,485
Fund Balance	-	10,558,271	1,451,346	-	-	-	12,009,617
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	161,326	10,495,888	6,170	9,434	742	6,880	10,680,440
State General Revenues	205,620	68,263,624	-	-	-	-	68,469,244
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	150,000	531,497	-	-	-	681,497
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	13,750,000	3,095,000	-	-	-	16,845,000
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	1,064,420	540,000	-	-	-	1,604,420
Federal Revenues	581	407	430	658	52	468	2,600
Federal through State (DEP)	3,000	-	-	-	-	-	3,000
<b>SOURCE OF FUND TOTAL</b>	<b>\$ 22,764,092</b>	<b>\$ 129,701,527</b>	<b>\$ 43,436,994</b>	<b>\$ 20,949,423</b>	<b>\$ 1,935,710</b>	<b>\$ 13,245,555</b>	<b>\$ 232,033,303</b>

District Revenues include	
Ad Valorem	\$ 116,329,485
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 (Tentative Budget)
District Revenues	\$ 22,393,567	\$ 25,418,913	\$ 37,812,551	\$ 20,939,331	\$ 1,934,916	\$ 13,238,207	\$ 121,737,485
Fund Balance	-	10,558,271	1,451,346	-	-	-	12,009,617
Debt	-	-	-	-	-	-	-
Local Revenues	161,326	10,495,888	6,170	9,434	742	6,880	10,680,440
State Revenues	205,620	83,228,044	4,166,497	-	-	-	87,600,161
Federal Revenues	3,581	411	430	658	52	468	5,600
<b>TOTAL</b>	<b>\$ 22,764,094</b>	<b>\$ 129,701,527</b>	<b>\$ 43,436,994</b>	<b>\$ 20,949,423</b>	<b>\$ 1,935,710</b>	<b>\$ 13,245,555</b>	<b>\$ 232,033,303</b>

### **III. Budget Highlights**

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

Over a 10-year period from FY 2013–14 through FY 2023–24, the District has adopted rolled-back millage rates to fund its annual budgets. While the District remains committed to delivering efficient and cost-effective services funded by taxpayers, the projected need for additional funding to meet current and future statutory obligations for AWS and OFS—along with the reliance on fund balances to support projects—makes it difficult for the District to meet its future financial obligations if it continues adopting a rolled-back millage rate. As a result, the District has decided to maintain the millage rate of 0.1793 in FY 2025–26 in order to continue providing the same level of service to the District’s constituents. The District is expected to generate \$116,329,485 in ad valorem revenues in FY 2025–26 with an adopted millage rate of 0.1793.

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

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

The FY 2025–26 Tentative Budget ad valorem tax revenue is based on a proposed millage rate of 0.1793. The projected ad valorem for FY 2025–26 is \$116,329,485 which represents an 8.2 percent increase compared to the FY 2024–25 Amended Budget. The increase is a result of additional tax revenues from new construction as well as maintaining the current year millage rate of 0.1793 to ensure mission critical functions continue and to support projects and operations of new and existing infrastructure, including flood control structures.



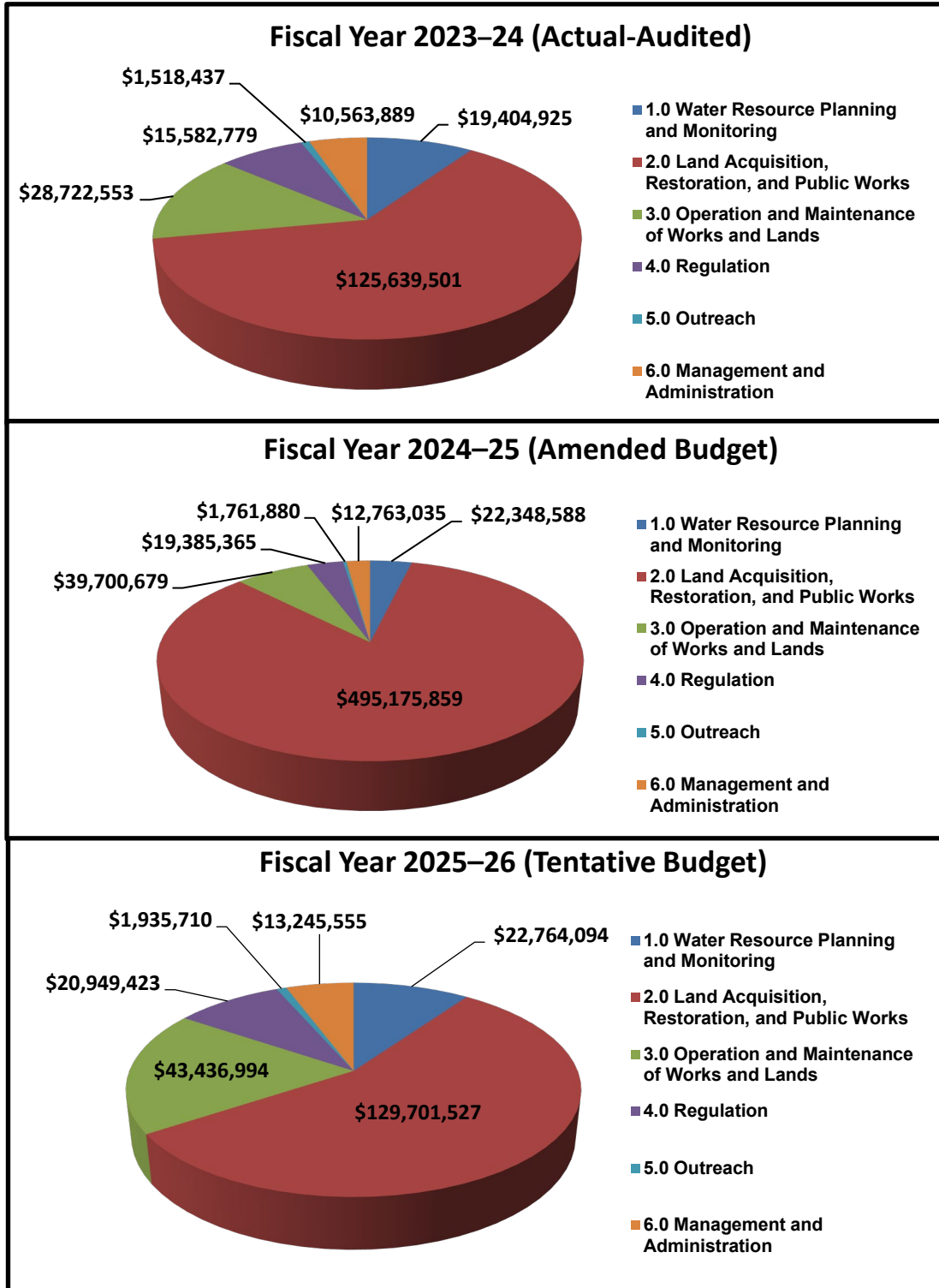
### III. Budget Highlights

<b>ST. JOHNS RIVER WATER MANAGEMENT DISTRICT</b> <b>FIVE-YEAR AD VALOREM TAX COMPARISON</b> Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26 TENTATIVE BUDGET — Fiscal Year 2025–26					
<b>DISTRICTWIDE</b>					
Ad Valorem Tax Comparison	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Adopted Budget)	Fiscal Year 2025–26 (Tentative Budget)
Ad Valorem Taxes	\$ 93,071,990	\$ 95,473,023	\$ 98,052,057	\$ 107,485,114	\$ 116,329,485
Adopted Millage Rate	0.2189	0.1974	0.1793	0.1793	0.1793
Rolled-back Rate	0.2189	0.1974	0.1793	0.1686	0.1703
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%	6.3%	5.3%
Gross Taxable Value for Operating Purposes	\$ 439,982,667,464	\$ 501,149,395,435	\$ 566,770,809,941	\$ 621,213,259,637	\$ 672,329,552,781
Net New Taxable Value	\$ 10,396,086,814	\$ 13,205,338,754	\$ 15,347,277,566	\$ 18,487,168,926	\$ 17,775,371,802
Adjusted Taxable Value	\$ 429,586,580,650	\$ 487,944,056,681	\$ 551,423,532,375	\$ 602,726,090,711	\$ 654,554,180,979

### III. Budget Highlights

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

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

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended)	Fiscal Year 2025–26 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 14,862,769</b>	<b>\$ 17,169,320</b>	<b>\$ 19,404,925</b>	<b>\$ 22,348,588</b>	<b>\$ 22,764,094</b>	<b>\$ 415,506</b>	<b>1.9%</b>
1.1 - District Water Management Planning	4,212,683	5,013,602	5,446,642	6,613,423	6,384,449	(228,974)	-3.5%
1.1.1 Water Supply Planning	3,043,326	3,733,076	3,979,830	4,767,953	4,627,241	(140,712)	-3.0%
1.1.2 Minimum Flows and Levels	1,100,395	1,225,843	1,412,546	1,745,470	1,657,208	(88,262)	-5.1%
1.1.3 Other Water Resources Planning	68,962	54,683	54,266	100,000	100,000	-	-
1.2 - Research, Data Collection, Analysis, and Monitoring	8,615,759	9,511,110	11,297,301	12,639,733	13,000,921	361,188	2.9%
1.3 - Technical Assistance	453,028	572,481	637,409	645,766	675,334	29,568	4.6%
1.4 - Other Water Resources Planning and Monitoring Activities	480,202	582,212	604,394	862,044	842,603	(19,441)	-2.3%
1.5 - Technology and Information Services	1,101,097	1,489,915	1,419,179	1,587,622	1,860,787	273,165	17.2%
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 58,637,990</b>	<b>\$ 81,353,595</b>	<b>\$ 125,639,501</b>	<b>\$ 495,175,859</b>	<b>\$ 129,701,527</b>	<b>\$(365,474,332)</b>	<b>-73.8%</b>
2.1 - Land Acquisition	3,409,020	1,410,425	1,941,869	405,465,358	5,150,492	(400,314,866)	-98.7%
2.2 - Water Source Development	12,567,836	42,476,755	75,593,365	38,097,486	37,104,217	(993,269)	-2.6%
2.2.1 Water Resource Development Projects	11,772,088	41,672,125	74,344,137	36,796,207	35,489,814	(1,306,393)	-3.6%
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	1,614,403	313,124	24.1%
2.3 - Surface Water Projects	37,407,132	36,195,829	46,801,752	50,001,405	85,577,563	35,576,158	71.2%
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	336,273	499,780	553,496	53,716	10.7%
2.7 - Technology and Information Services	736,895	997,393	967,822	1,111,830	1,315,759	203,929	18.3%
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 26,371,278</b>	<b>\$ 23,480,002</b>	<b>\$ 28,722,553</b>	<b>\$ 39,700,679</b>	<b>\$ 43,436,994</b>	<b>\$ 3,736,315</b>	<b>9.4%</b>
3.1 - Land Management	5,192,386	5,524,296	5,038,568	7,124,759	7,208,439	83,680	1.2%
3.2 - Works	8,205,158	6,303,188	10,813,942	15,557,462	18,358,981	2,801,519	18.0%
3.3 - Facilities	4,759,495	2,857,772	3,686,290	6,645,351	6,388,918	(256,433)	-3.9%
3.4 - Invasive Plant Control	2,404,794	2,456,717	2,150,966	3,269,844	3,339,549	69,705	2.1%
3.5 - Other Operation and Maintenance Activities	852,109	1,266,945	1,229,531	795,118	764,725	(30,393)	-3.8%
3.6 - Fleet Services	4,146,302	3,973,817	4,747,339	5,181,941	5,997,303	815,362	15.7%
3.7 - Technology and Information Services	811,034	1,097,267	1,055,917	1,126,204	1,379,079	252,875	22.5%
<b>4.0 Regulation</b>	<b>\$ 12,553,628</b>	<b>\$ 14,536,966</b>	<b>\$ 15,582,779</b>	<b>\$ 19,385,365</b>	<b>\$ 20,949,423</b>	<b>\$ 1,564,058</b>	<b>8.1%</b>
4.1 - Consumptive Use Permitting	2,038,428	2,157,067	2,387,999	3,217,542	3,647,185	429,643	13.4%
4.2 - Water Well Construction Permitting and Contractor Licensing	244,307	258,763	264,277	458,693	342,945	(115,748)	-25.2%
4.3 - Environmental Resource and Surface Water Permitting	7,196,639	8,336,263	9,228,228	11,397,493	12,105,071	707,578	6.2%
4.4 - Other Regulatory and Enforcement Activities	2,000,705	2,236,741	2,276,434	2,632,619	2,745,874	113,255	4.3%
4.5 - Technology and Information Services	1,073,549	1,548,132	1,425,841	1,679,018	2,108,348	429,330	25.6%

### 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 (Tentative Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended)	Fiscal Year 2025–26 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
<b>5.0 Outreach</b>	<b>\$ 1,142,693</b>	<b>\$ 1,427,160</b>	<b>\$ 1,518,437</b>	<b>\$ 1,761,880</b>	<b>\$ 1,935,710</b>	<b>\$ 173,830</b>	<b>9.9%</b>
5.1 - Water Resource Education	19,426	223,642	351,903	404,416	459,495	55,079	13.6%
5.2 - Public Information	997,854	1,031,170	1,010,374	1,100,979	1,177,474	76,495	6.9%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	40,505	58,298	46,487	126,461	132,895	6,434	5.1%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	84,908	114,050	109,673	130,024	165,846	35,822	27.6%
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 113,568,358	\$ 137,967,043	\$ 190,868,195	\$ 578,372,371	\$ 218,787,748	\$(359,584,623)	-62.2%
<b>6.0 Management and Administration</b>	<b>\$ 9,106,782</b>	<b>\$ 9,907,303</b>	<b>\$ 10,563,889</b>	<b>\$ 12,763,035</b>	<b>\$ 13,245,555</b>	<b>\$ 482,520</b>	<b>3.8%</b>
6.1 - Administrative and Operations Support	6,626,117	7,322,236	7,954,390	9,436,765	9,919,285	482,520	5.1%
6.1.1 - Executive Direction	1,221,353	1,505,197	1,784,709	1,709,358	1,790,479	81,121	4.7%
6.1.2 - General Counsel / Legal	523,671	470,936	568,453	692,158	625,484	(66,674)	-9.6%
6.1.3 - Inspector General	170,145	183,421	199,328	214,137	221,598	7,461	3.5%
6.1.4 - Administrative Support	2,121,054	2,202,088	2,311,193	3,216,004	3,240,604	24,600	0.8%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	554,336	615,011	670,487	854,999	928,509	73,510	8.6%
6.1.7 - Human Resources	979,174	982,062	1,111,933	1,285,160	1,336,047	50,887	4.0%
6.1.8 - Communications	158,243	197,666	185,554	226,552	238,734	12,182	5.4%
6.1.9 - Technology and Information Services	898,141	1,165,855	1,122,733	1,238,397	1,537,830	299,433	24.2%
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	-	-
<b>TOTAL</b>	<b>\$ 122,675,140</b>	<b>\$ 147,874,346</b>	<b>\$ 201,432,084</b>	<b>\$ 591,135,406</b>	<b>\$ 232,033,303</b>	<b>\$(359,102,103)</b>	<b>-60.7%</b>

### III. Budget Highlights

#### 8. Major Use of Funds Variances

The table below illustrates major variances between the Amended Budget for FY 2024–25 and the Tentative 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 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 22,348,588	\$ 22,764,094	\$ 415,506	1.9%
2.0 Land Acquisition, Restoration, and Public Works	495,175,859	129,701,527	(365,474,332)	-73.8%
3.0 Operation and Maintenance of Works and Lands	39,700,679	43,436,994	3,736,315	9.4%
4.0 Regulation	19,385,365	20,949,423	1,564,058	8.1%
5.0 Outreach	1,761,880	1,935,710	173,830	9.9%
6.0 Management and Administration	12,763,035	13,245,555	482,520	3.8%

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

The program budget for Water Resources Planning and Monitoring in the FY 2025–26 Tentative Budget has a 1.9 percent, or \$415,506, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Contracted Services will decrease by 4.8 percent, or \$237,554, primarily due to projected decreases in Water Well Construction Services (\$761,250) and Seagrass Mapping and Water Quality Collection (\$102,400), which are partially offset by increases in Consultant Services (\$172,002), Mapping Services and Aerial Photos (\$180,000), and Data Collection and Analysis Services (\$278,068).
- Operating Expenses will increase by 8.3 percent, or \$127,956, primarily due to projected increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$19,100), Postage and / or Courier Service (\$31,500), Repair and Maintenance of Equipment (\$33,783), and Laboratory Supplies (\$47,000), which are partially offset by a decrease in Telephone and Communications (\$15,000).
- Operating Capital Outlay will increase by 102.2 percent, or \$484,851, due to projected increases in Water Well Construction Services (\$14,000), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$43,909), Computer Hardware Over \$5,000 (\$67,525), and Office Furniture / Equipment Over \$5,000 (\$364,734), which are offset by a decrease in Telemetry Network Database Enhancement (\$5,317).
- Debt Services shows an increase of 379.8 percent, or \$94,518, 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 Tentative Budget has a 73.8 percent, or \$365,474,332, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$109,298 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to

### III. Budget Highlights

potentially grant merit pay increases based on an employee's documented performance.

- Contracted Services will decrease by 9.2 percent, or \$685,448, primarily due to projected decreases in Lake Apopka Rough Fish Removal (\$819,672), Feasibility Studies — Lower and Middle Basins (\$600,000), and Data Collection and Analysis Services (\$599,332), which are partially offset by an increase in Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000).
- Operating Capital Outlay will increase by 49.3 percent, or \$35,629, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000) and Computer Hardware Over \$5,000 (\$48,218), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,589).
- Fixed Capital Outlay will decrease by 85.5 percent, or \$358,805,112, partially due to the rescission of the Grove Land Reservoir and Stormwater Treatment Area Project funding (\$400,000,000), which is partially offset by an increase in C-10 Water Management Area Project (\$36,970,000).
- Interagency Expenditures will decrease by 11.2 percent, or \$6,201,141, primarily due to projected decreases in Lake Apopka Restoration Placeholder (\$3,589,331), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$3,100,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,966,295), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$1,864,732), 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 (\$982,979), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$932,490), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,243), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), and City of Umatilla Central Avenue Lift Station (\$655,597), which are offset by increases in Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000) and State and Legislative Appropriation Placeholder - Non Project Specific (\$10,297,782).
- Debt Services will increase by 384.4 percent, or \$67,002, 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 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 Tentative Budget has a 9.4 percent, or \$3,736,315, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 5.3 percent, or \$510,349 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.99 FTEs from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 4.1 percent, or \$223,623, primarily due to projected increases in Locktending Services (\$53,992), Computer Technology Services (\$63,835), Fire Management — Prescribed Burns (\$72,111), 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 decreases in Lake Apopka North Shore Canal Clearing (\$272,190) and West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will increase by 44.1 percent, or \$3,288,103, primarily due to projected increases in Crane Creek M-1 Canal Flow Restoration (\$90,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$90,899), Repair and Maintenance of Buildings (\$103,204), Repair and Maintenance of Property and Works (\$242,978), Chemical Supplies (\$492,090), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948), and Black Creek Water Resource Development Project (\$1,440,000).
- Operating Capital Outlay will increase by 24.3 percent, or \$489,006, primarily due to a projected increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$438,865).
- Fixed Capital Outlay will decrease by 5.7 percent, or \$851,122, primarily due to projected decreases in Burrell Lock Rehabilitation (\$4,194,090), S-157 Rehabilitation (\$2,662,969), Facility Maintenance and Security Upgrades (\$1,800,000), and Operational Support Placeholder (\$1,055,910), which are partially offset by increases in Mold Remediation and Repairs at District Facilities (\$750,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$1,149,388), C-231 Repair Seepage Areas (\$1,299,750), and Burrell Dam Rehabilitation Construction (\$5,360,090).
- Debt Services will increase by 38.4 percent, or \$76,356, 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.

### **III. Budget Highlights**

#### **Program 4.0 — Regulation**

The program budget for Regulation in the FY 2025–26 Tentative Budget has an 8.1 percent, or \$1,564,058, increase compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 7.4 percent, or \$1,290,318 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 5.12 FTEs mainly from program 1.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 6.2 percent, or \$72,618, primarily due to projected increases in Consultant Services (\$63,684) and Computer Technology Services (\$106,412), which are partially offset by a decrease in Legal Settlement (\$128,475).
- Operating Capital Outlay will increase by 43.8 percent, or \$47,731, due to a projected increase in Computer Hardware Over \$5,000 (\$81,771), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$34,040).
- Debt Services will increase by 414 percent, or \$108,971, 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 Tentative Budget has a 9.9 percent, or \$173,830, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 13.6 percent, or \$172,903 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.56 FTEs from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 10.2 percent, or \$12,478, primarily due to projected increases in Consultant Services (\$4,993) and Computer Technology Services (\$8,807), which are offset by a decrease in Legal Settlement (\$2,075).
- Operating Expenses will decrease by 6.8 percent, or \$24,041, primarily due to a projected decrease in Promotional Activities (\$35,000), which is partially offset by increases in Repair and Maintenance of Equipment (\$1,056), Training — No Travel (\$2,177), Memberships, Professional Certifications, and Licenses (\$2,179), Subscriptions (\$2,864), and In-State Training and Related Travel (\$2,950).
- Operating Capital Outlay will increase by 46 percent, or \$3,886, due to a projected increase in Computer Hardware Over \$5,000 (\$6,521), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,635).
- Debt Services will increase by 422.2 percent, or \$8,604, 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 Tentative Budget has a 3.8 percent, or \$482,520, increase compared to the FY 2024–25

Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.3 percent, or \$179,928 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 9.9 percent, or \$94,792, primarily due to projected increases in Consultant Services (\$17,033), Legal Services / Attorney's Fees (\$19,022), Safety Training (\$35,700), and Computer Technology Services (\$74,787), which are partially offset by a decrease in Legal Settlement (\$55,550).
- Operating Expenses will increase by 2.4 percent, or \$94,606, primarily due to a projected increase in Safety Supplies (\$75,000).
- Operating Capital Outlay will increase by 42.2 percent, or \$33,925, due to a projected increase in Computer Hardware Over \$5,000 (\$59,042), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,117).
- Debt Services will increase by 408.3 percent, or \$79,269, 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 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

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

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

The following information is provided for each ACTIVITY and SUBACTIVITY:

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

## IV. Program and Activity Allocations

### ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

#### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET — Fiscal Year 2025–26

#### ALL PROGRAMS

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resources Planning and Monitoring	\$ 14,862,769	\$ 17,169,320	\$ 19,404,925	\$ 22,348,588	\$ 22,764,094	\$ 415,506	1.9%
2.0 Land Acquisition, Restoration, and Public Works	58,637,990	81,353,595	125,639,501	495,175,859	129,701,527	(365,474,332)	-73.8%
3.0 Operation and Maintenance of Works and Lands	26,371,278	23,480,002	28,722,553	39,700,679	43,436,994	3,736,315	9.4%
4.0 Regulation	12,553,628	14,536,966	15,582,779	19,385,365	20,949,423	1,564,058	8.1%
5.0 Outreach	1,142,693	1,427,160	1,518,437	1,761,880	1,935,710	173,830	9.9%
6.0 Management and Administration	9,106,782	9,907,303	10,563,889	12,763,035	13,245,556	482,520	3.8%
<b>TOTAL</b>	<b>\$ 122,675,140</b>	<b>\$ 147,874,346</b>	<b>\$ 201,432,084</b>	<b>\$ 591,135,406</b>	<b>\$ 232,033,303</b>	<b>\$ (359,102,103)</b>	<b>-60.7%</b>

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 44,346,712	\$ 50,209,861	\$ 54,471,753	\$ 63,664,894	\$ 65,873,425	\$ 2,208,531	3.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	11,653,440	10,620,626	14,477,327	20,086,173	19,566,682	(519,491)	-2.6%
Operating Expenses	9,843,671	11,302,787	17,435,951	14,275,443	17,811,927	3,536,484	24.8%
Operating Capital Outlay	2,278,234	2,723,145	2,850,981	2,758,746	3,853,774	1,095,028	39.7%
Fixed Capital Outlay	18,725,396	36,131,172	72,663,185	434,760,679	75,104,445	(359,656,234)	-82.7%
Interagency Expenditures (Cooperative Funding)	35,776,356	36,464,975	39,040,818	55,300,440	49,099,299	(6,201,141)	-11.2%
Debt	51,331	421,780	492,069	289,031	723,751	434,720	150.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 122,675,140</b>	<b>\$ 147,874,346</b>	<b>\$ 201,432,084</b>	<b>\$ 591,135,406</b>	<b>\$ 232,033,303</b>	<b>\$ (359,102,103)</b>	<b>-60.7%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 65,873,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,873,425
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	14,491,879	984,346	-	80,440	4,007,417	2,600	19,566,682
Operating Expenses	16,285,927	97,000	-	110,000	1,316,000	3,000	17,811,927
Operating Capital Outlay	3,628,774	225,000	-	-	-	-	3,853,774
Fixed Capital Outlay	16,638,729	10,703,271	-	10,470,000	37,292,445	-	75,104,445
Interagency Expenditures (Cooperative Funding)	4,095,000	-	-	20,000	44,984,299	-	49,099,299
Debt	723,751	-	-	-	-	-	723,751
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 121,737,485</b>	<b>\$ 12,009,617</b>	<b>\$ -</b>	<b>\$ 10,680,440</b>	<b>\$ 87,600,161</b>	<b>\$ 5,600</b>	<b>\$ 232,033,303</b>

#### 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	\$ 46,672,913	\$ 65,873,425	\$ -	\$ 65,873,425
Other Personal Services	-	-	-	-	-
Contracted Services	8.76	364,610	12,488,225	7,078,457	19,566,682
Operating Expenses			16,382,927	1,429,000	17,811,927
Operating Capital Outlay			3,853,774	-	3,853,774
Fixed Capital Outlay			-	75,104,445	75,104,445
Interagency Expenditures (Cooperative Funding)			-	49,099,299	49,099,299
Debt			-	723,751	723,751
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 98,598,351</b>	<b>\$ 133,434,952</b>	<b>\$ 232,033,303</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Amended to Tentative Budget Comparison	
	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Authorized Positions	529.00	537.00	537.00	555.00	555.00	-	-
Contingent Worker	4.33	6.92	8.31	7.92	8.76	0.84	10.6%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	3.33	3.33	3.33	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>535.94</b>	<b>546.53</b>	<b>548.64</b>	<b>566.25</b>	<b>567.09</b>	<b>0.84</b>	<b>0.1%</b>

### IV. Program and Activity Allocations

St. Johns River Water Management District  
REDUCTIONS — NEW ISSUES SUMMARY  
TENTATIVE 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
<b>Reductions</b>							
Salaries and Benefits	\$ 496,156	\$ 159,443	\$ -	\$ -	\$ -	\$ 198,434	\$ 854,033
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	963,185	3,634,564	540,039	149,805	2,156	59,750	5,349,499
Operating Expenses	29,379	21,341	77,743	12,408	37,892	15,427	194,190
Operating Capital Outlay	5,317	22,589	41,606	34,040	2,635	25,117	131,304
Fixed Capital Outlay	-	403,368,857	12,677,859	-	-	-	416,046,716
Interagency Expenditures (Cooperative Funding)	-	25,934,518	-	-	-	-	25,934,518
Debt Services	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,494,037	\$ 433,141,312	\$ 13,337,247	\$ 196,253	\$ 42,683	\$ 298,728	\$ 448,510,260
<b>New Issues</b>							
Salaries and Benefits	\$ 441,891	\$ 268,741	\$ 510,349	\$ 1,290,318	\$ 172,903	\$ 378,362	\$ 3,062,564
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	725,631	2,949,116	763,662	222,423	14,634	154,542	4,830,008
Operating Expenses	157,335	26,781	3,365,846	56,828	13,851	110,033	3,730,674
Operating Capital Outlay	490,168	58,218	530,612	81,771	6,521	59,042	1,226,332
Fixed Capital Outlay	-	44,563,745	11,826,737	-	-	-	56,390,482
Interagency Expenditures (Cooperative Funding)	-	19,733,377	-	-	-	-	19,733,377
Debt Services	94,518	67,002	76,356	108,971	8,604	79,269	434,720
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,909,543	\$ 67,666,980	\$ 17,073,562	\$ 1,760,311	\$ 216,513	\$ 781,248	\$ 89,408,157
<b>NET CHANGE</b>							
Salaries and Benefits	\$ (54,265)	\$ 109,298	\$ 510,349	\$ 1,290,318	\$ 172,903	\$ 179,928	\$ 2,208,531
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	(237,554)	(685,448)	223,623	72,618	12,478	94,792	(519,491)
Operating Expenses	127,956	5,440	3,288,103	44,420	(24,041)	94,606	3,536,484
Operating Capital Outlay	484,851	35,629	489,006	47,731	3,886	33,925	1,095,028
Fixed Capital Outlay	-	(358,805,112)	(851,122)	-	-	-	(359,656,234)
Interagency Expenditures (Cooperative Funding)	-	(6,201,141)	-	-	-	-	(6,201,141)
Debt Services	94,518	67,002	76,356	108,971	8,604	79,269	434,720
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 415,506	\$ (365,474,332)	\$ 3,736,315	\$ 1,564,058	\$ 173,830	\$ 482,520	\$ (359,102,103)

## 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)

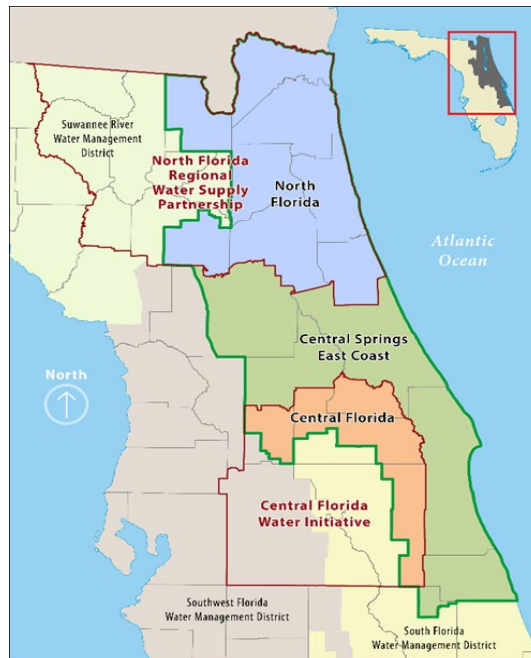


Figure 3 – District Water Supply Planning Regions

#### **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 approved by DEP in January 2025 and was 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 10,594,236	\$12,122,699	\$12,644,278	\$15,391,915	\$15,337,650	\$ (54,265)	-0.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,722,542	3,211,663	4,837,474	4,915,193	4,677,639	(237,554)	-4.8%
Operating Expenses	1,096,881	1,229,466	1,233,142	1,542,062	1,670,018	127,956	8.3%
Operating Capital Outlay	439,946	527,857	545,986	474,530	959,381	484,851	102.2%
Fixed Capital Outlay	9,164	14,616	65,452	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	63,019	78,593	24,888	119,406	94,518	379.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 14,862,769</b>	<b>\$17,169,320</b>	<b>\$19,404,925</b>	<b>\$22,348,588</b>	<b>\$22,764,094</b>	<b>\$ 415,506</b>	<b>1.9%</b>

##### SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,337,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,337,650
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,441,112	-	-	51,326	184,620	581	4,677,639
Operating Expenses	1,536,018	-	-	110,000	21,000	3,000	1,670,018
Operating Capital Outlay	959,381	-	-	-	-	-	959,381
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	119,406	-	-	-	-	-	119,406
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 22,393,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,326</b>	<b>\$ 205,620</b>	<b>\$ 3,581</b>	<b>\$22,764,094</b>

##### 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	133.11	\$10,907,226	\$ 15,337,650	\$ -	\$15,337,650
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	3,380,312	1,297,327	4,677,639
Operating Expenses			1,536,018	134,000	1,670,018
Operating Capital Outlay			959,381	-	959,381
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	119,406	119,406
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 21,213,361</b>	<b>\$ 1,550,733</b>	<b>\$22,764,094</b>

##### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 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	133.11	(4.71)	-3.4%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.23	1.27	1.27	1.27	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>135.63</b>	<b>136.68</b>	<b>140.71</b>	<b>139.09</b>	<b>134.38</b>	<b>(4.71)</b>	<b>-3.4%</b>

## 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

#### TENTATIVE BUDGET — Fiscal Year 2025–26

FY 2024–25 Amended Budget		139.09	\$ 22,348,588	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
				Issue Narrative
Salaries and Benefits			4.71	496,156
1	Salary and Benefits Program 1.0 Adjustments	496,156	4.71	
				Combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections
Other Personal Services				-
Contracted Services				963,185
1	Water Well Construction Services	761,250		
				Fiscal year work plan fluctuates based upon proper classification between contracted services and cooperative funding
2	Seagrass Mapping and Water Quality Collection	102,400		
				Adjusted based upon annual work plan needs
3	Southern District Density Dependent Model (S3DM) — Resiliency	60,000		
				Planned project completion in FY 2024–25
4	Legal Settlement	27,775		
				Allocated across programs based on need; overall budget decreased by \$250,000
5	Materials Test	6,500		
				Adjustment made based on historical spend and projected needs
6	Florida Water Star	4,000		
				Florida Water Star training for staff anticipated completion in FY 2024–25
7	Software Maintenance Services	1,121		
				Allocated across programs based upon need; overall budget decreased by \$15,616
8	Court Reporter and Transcription Services	139		
				Allocated across programs based upon need; total budget remains the same
Operating Expenses				29,379
1	Telephone and Communications	15,000		
				Allocated across programs based upon need; overall budget decreased by \$55,000
2	Educational Reimbursements	4,859		
				Allocated across programs based upon need; total budget remains the same
3	Insurance and Bonds	4,760		
				Allocated across programs based upon need; total budget remains the same
4	Cellular Telephones and Accessories	1,921		
				Allocated across programs based upon need; total budget remains the same
5	Computer Hardware Under \$5,000	1,539		
				Allocated across programs; overall budget increased by \$5,584
6	Moving Expenses	945		
				Allocated across programs based upon need; total budget remains the same
7	Training — No Travel	229		
				Learning and Development Plan updated annually for anticipated fiscal year needs
8	Out of State Travel / Training	74		
				Learning and Development Plan updated annually for anticipated fiscal year needs
9	Advertising	34		
				Allocated across programs based on need; overall budget increased by \$6,500
10	Office Furniture / Equipment Under \$5,000	8		
				Allocated across programs based upon need; overall budget increased by \$4,574
11	Rewards, Recognition, Prizes, and Awards	4		
				Adjustment made based on historical spend and projected needs
12	Subscriptions	4		
				Adjustment made based on historical spend and projected needs
13	Printing and Reproduction Services	2		
				Allocated across programs based upon need; overall budget decreased by \$1,262
Operating Capital Outlay				5,317
1	Telemetry Network Database Enhancement	5,317		
				Specific FY need. Planned completion in FY 2024–25
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt Services				-
Reserves				-
TOTAL REDUCTIONS		4.71		1,494,037



## IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
			-	441,891	
1	Salaries and Benefits Potential Merit	441,891			Potential merit pay adjustment based on documented performance
Other Personal Services					
				-	
Contracted Services					
				725,631	
1	Fence Services	1,800			Specific FY need. Planned completion in FY 2024–25
2	Scientific Research and Analysis	5,510			Adjustment made based on historical spend and projected needs
3	Legal Services / Attorney's Fees	10,311			Allocated across programs based upon need; overall budget increased by \$100,000
4	Computer Technology Services	77,940			Allocated across programs based upon need; overall budget increased by \$384,985
5	Consultant Services	172,002			Allocated across programs based on need; overall budget increased by \$839,170
6	Mapping Services and Aerial Photos	180,000			Fiscal year work plan fluctuates based upon mapping schedule
7	Data Collection and Analysis Services	278,068			Adjustment made based upon work plan needs
Operating Expenses					
				157,335	
1	Books and Technical Materials	48			Allocated across programs based upon need; overall budget increased by \$750
2	Memberships, Professional Certifications, and Licenses	117			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Office Support Supplies	522			Adjustment made based on historical spend and projected needs
4	Recording and Court Costs	584			Allocated across program based upon need; overall budget increased by \$7,000
5	Meeting Resources	746			Allocated across program based upon need; overall budget increased by \$3,487
6	Rental of Charter Aircraft and Pilot for Aerial Reconnaissance	1,000			Adjusted based on annual work plan needs
7	Travel — District Business	1,292			Adjustment made based upon historical spend and projected needs
8	Motor Fuels and Lubricants	1,700			Adjustment made based upon historical spend and projected needs
9	Computer Software	2,539			Allocated across programs based upon need; overall budget increased by \$11,997
10	Uniforms	3,996			Adjustment made based on historical spend and projected needs
11	In-State Training and Related Travel	5,577			Learning and Development Plan updated annually for anticipated fiscal year needs
12	Field, Facility, and Fleet — Tools Under \$5,000	7,831			Adjustment made based on historical spend and projected needs
13	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	19,100			Adjustment made based on historical spend and projected needs
14	Postage and / or Courier Service	31,500			Adjustment made based on historical spend and projected needs
15	Repair and Maintenance of Equipment	33,783			Allocated across programs based upon need; overall budget increased by \$138,772
16	Laboratory Supplies	47,000			Adjustment made based on historical spend and projected needs
Operating Capital Outlay					
				490,168	
1	Water Well Construction Services	14,000			Adjusted based on annual work plan needs
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	43,909			Adjusted based on annual work plan needs
3	Computer Hardware Over \$5,000	67,525			Allocated across programs; overall budget increased by \$315,339
4	Office Furniture / Equipment Over \$5,000	364,734			Allocated across programs based upon need; overall budget increased by \$257,500
Fixed Capital Outlay					
				-	
Interagency Expenditures (Cooperative Funding)					
				-	
Debt Services					
				94,518	
1	Debt Service Interest — Software Subscription	15,319			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	79,199			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves					
				-	
<b>TOTAL NEW ISSUES</b>					
			-	<b>1,909,543</b>	
<b>1.0 Water Resources Planning and Monitoring</b>					
<b>Total Workforce and Tentative Budget for FY 2025–26</b>			<b>134.38</b>	<b>\$ 22,764,094</b>	

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

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

This program has annual variations based on water supply planning, monitoring needs, and the MFLs priority list. During the three-year comparison period of 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 for merit pay increases based on an employee’s documented performance, 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 (\$1,341,624). 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 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits show an increase in the FY 2024–25 Amended 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 (\$101,200), Computer Technology Services (\$163,335), and Water Well Construction Services (\$318,760), which were partially offset by decreases in Scientific Research and Analysis (\$377,566) and Mapping Services and Aerial Photos (\$147,000).

Operating Expenses show an increase between FY 2023–24 expenditures and the FY 2024–25 Amended Budget mainly due to increases caused by economic impacts from rising costs. Specific increases are in Insurance and Bonds (\$46,334), Field, Facility, and Fleet — Tools Under \$5,000 (\$74,522), and Repair and Maintenance of Equipment (\$142,488).

Operating Capital Outlay had a decrease between FY 2023–24 expenditures and the FY 2024–25 Amended Budget due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,566), which was offset by increases in Office Furniture / Equipment Over \$5,000 (\$4,480) and Computer Hardware Over \$5,000 (\$47,499). The other contributing factor that caused a decrease in Operating Capital Outlay, as well as a decrease in Debt Services, was a reduction of cross-charges 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.

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

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 Tentative Budget has a 1.9 percent, or \$415,506, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 0.4 percent, or \$54,265, decrease in this program due to a reallocation of 4.71 FTEs to program 4.0.
- Contracted Services will decrease by 4.8 percent, or \$237,554, due to projected decreases in Water Well Construction Services (\$761,250), Seagrass Mapping and Water Quality Collection (\$102,400), Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000), Legal Settlement (\$27,775), Materials Test (\$6,500), Florida Water Star (\$4,000), Software Maintenance Services (\$1,121), and Court Reporter and Transcription Services (\$139), which are offset by increases in Fence Services (\$1,800), Scientific Research and Analysis (\$5,510), Legal Services / Attorney's Fees (\$10,311), Computer Technology Services (\$77,940), Consultant Services (\$172,002), Mapping Services and Aerial Photos (\$180,000), and Data Collection and Analysis Services (\$278,068).
- Operating Expenses will increase by 8.3 percent, or \$127,956, due to projected increases in Books and Technical Materials (\$48), Memberships, Professional Certifications, and Licenses (\$117), Office Support Supplies (\$522), Recording and Court Costs (\$584), Meeting Resources (\$746), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$1,000), Travel — District Business (\$1,292), Motor Fuels and Lubricants (\$1,700), Computer Software (\$2,539), Uniforms (\$3,996), In-State Training and Related Travel (\$5,577), Field, Facility, and Fleet — Tools Under \$5,000 (\$7,831), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$19,100), Postage and / or Courier Service (\$31,500), Repair and Maintenance of Equipment (\$33,783), and Laboratory Supplies (\$47,000), which are offset by decreases in Telephone and Communications (\$15,000), Educational Reimbursements (\$4,859), Insurance and Bonds (\$4,760), Cellular Telephones and Accessories (\$1,921), Computer Hardware Under \$5,000 (\$1,539), Moving Expenses (\$945), Training — No Travel (\$229), Out of State Travel / Training (\$74), Advertising (\$34), Office Furniture / Equipment Under \$5,000 (\$8), Rewards, Recognition, Prizes, and Awards (\$4), Subscriptions (\$4), and Printing and Reproduction Services (\$2).
- Operating Capital Outlay will increase by 102.2 percent, or \$484,851, due to projected increases in Water Well Construction Services (\$14,000), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$43,909), Computer

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

Hardware Over \$5,000 (\$67,525), and Office Furniture / Equipment Over \$5,000 (\$364,734), which are offset by a decrease in Telemetry Network Database Enhancement (\$5,317).

- Debt Services shows an increase of 379.8 percent, or \$94,518, 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 – \$15,337,650 for 133.11 FTEs
  - 1.1.1 Water Supply Planning (32.67 FTEs)
  - 1.1.2 Minimum Flows and Levels (9.78 FTEs)
  - 1.2 Research, Data Collection, Analysis and Monitoring (75.47 FTEs)
  - 1.3 Technical Assistance (5.5 FTEs)
  - 1.4 Other Water Resources Planning and Monitoring Activities (2.57 FTEs)
  - 1.5 Technology and Information Services (7.12 FTEs)
- Contracted Services
  - Data Collection and Analysis Services (\$1,678,140)
  - Water Well Construction Services (\$1,135,000)
  - Consultant Services (\$642,310)
  - Computer Technology Services (\$518,517)
  - Software Maintenance Services (\$325,033)
  - 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)
  - Legal Services / Attorney's Fees (\$15,200)
  - Geographic Information System Analytical Services (\$15,000)
  - Fence Services (\$5,000)
  - Court Reporter and Transcription Services (\$2,639)
  - Materials Test (\$2,000)
- Operating Expenses
  - Laboratory Supplies (\$370,500)
  - Repair and Maintenance of Equipment (\$352,808)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$187,856)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$126,000)
  - Insurance and Bonds (\$122,881)
  - Postage and / or Courier Service (\$100,000)
  - Computer Hardware Under \$5,000 (\$73,029)
  - Travel — District Business (\$61,529)
  - Telephone and Communications (\$59,264)
  - Cellular Telephones and Accessories (\$49,602)
  - In-State Training and Related Travel (\$35,104)
  - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$18,000)
  - Safety Supplies (\$17,925)
  - Books and Technical Materials (\$16,342)
  - Training — No Travel (\$15,699)
  - Uniforms (\$12,861)
  - Office Support Supplies (\$9,721)
  - Educational Reimbursements (\$7,783)
  - Memberships, Professional Certifications, and Licenses (\$7,477)
  - Recording and Court Costs (\$6,695)

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

- Computer Software (\$6,004)
- Office Furniture / Equipment Under \$5,000 (\$3,590)
- Motor Fuels and Lubricants (\$2,700)
- Out of State Travel / Training (\$1,899)
- Meeting Resources (\$1,313)
- Rental of Other Equipment (\$1,000)
- Rewards, Recognition, Prizes, and Awards (\$911)
- Advertising (\$633)
- Subscriptions (\$500)
- Educational Supplies (\$350)
- Printing and Reproduction Services (\$42)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$498,112)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$310,000)
  - Computer Hardware Over \$5,000 (\$137,269)
  - Water Well Construction Services (\$14,000)
- Debt Services
  - Debt Service Principal — Software Subscription (\$100,804)
  - Debt Service Interest — Software Subscription (\$18,602)

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 3,828,571	\$ 4,620,737	\$ 4,875,658	\$ 6,059,298	\$ 5,771,485	\$ (287,813)	-4.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	361,645	361,062	529,600	519,000	580,000	61,000	11.8%
Operating Expenses	22,467	31,803	41,384	35,125	32,964	(2,161)	-6.2
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,212,683</b>	<b>\$ 5,013,602</b>	<b>\$ 5,446,642</b>	<b>\$ 6,613,423</b>	<b>\$ 6,384,449</b>	<b>\$ (228,974)</b>	<b>-3.5%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 6,384,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,384,449

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 5,771,485	\$ -	\$ 5,771,485
Other Personal Services	-	-	-
Contracted Services	530,000	50,000	580,000
Operating Expenses	32,964	-	32,964
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 6,334,449</b>	<b>\$ 50,000</b>	<b>\$ 6,384,449</b>

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

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

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



## IV. Program and Activity Allocations

**1.1.1 Water Supply Planning** — Long-term planning to assess and quantify existing and reasonably anticipated water supply needs and sources, and to maximize the beneficial use of those sources, for humans and natural systems. This includes water supply assessments developed pursuant to section 373.036, F.S., and regional water supply plans developed pursuant to section 373.036(1), F.S.

### District Description

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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 2,956,782	\$ 3,538,335	\$ 3,748,253	\$ 4,591,755	\$ 4,514,977	\$ (76,778)	-1.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	68,215	166,950	198,365	144,000	80,000	(64,000)	-44.4%
Operating Expenses	18,329	27,791	33,212	32,198	32,264	66	0.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,043,326</b>	<b>\$ 3,733,076</b>	<b>\$ 3,979,830</b>	<b>\$ 4,767,953</b>	<b>\$ 4,627,241</b>	<b>\$ (140,712)</b>	<b>-3.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 4,627,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,627,241

#### 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		\$ 4,514,977	\$ -	\$ 4,514,977
Other Personal Services		-	-	-
Contracted Services		30,000	50,000	80,000
Operating Expenses		32,264	-	32,264
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
<b>TOTAL</b>		<b>\$ 4,577,241</b>	<b>\$ 50,000</b>	<b>\$ 4,627,241</b>

#### 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 for merit pay increases based on an employee’s documented performance, 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 an increase in the Southern District Density Dependent Model (S3DM) — Resiliency (\$113,300). The increase in Operating Expenses was mainly due to increases in Memberships, Professional Certifications, and Licenses (\$1,841), Moving Expenses (\$1,962), Travel — District Business (\$4,612), and Educational Reimbursements (\$6,376).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase in the FY 2024–25 Amended 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 Contracted Services between FY 2023–24 expenditures and the FY 2024–25 Amended Budget is primarily due to decreases in the Southern District Density Dependent Model (S3DM) — Resiliency (\$53,300), the Central Florida Water Initiative Technical Editor (\$44,363), and Training Services (\$22,044), which were partially offset by increases in Consultant Services (\$30,000) and the NFSEG v2.0 Support (\$50,000).

#### Budget Variances

The subactivity budget for Water Supply Planning in the FY 2025–26 Tentative Budget has a 3 percent, or \$140,712, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with

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

experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 1.7 percent, or \$76,778, decrease in this subactivity due to a reallocation of 1.78 FTEs to program 4.0.

- Contracted Services will decrease by 44.4 percent, or \$64,000, due to the projected completion of the Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000) and Florida Water Star (\$4,000).
- Operating Expenses will increase by 0.2 percent, or \$66, due to an increase in In-State Training and Related Travel (\$1,600), which is offset by a decrease in Educational Reimbursements (\$1,534).

#### **Major Budget Items**

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

- Salaries and Benefits (\$4,514,977)
- Contracted Services
  - North Florida-Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
  - Consultant Services (\$30,000)
- Operating Expenses
  - In-State Training and Related Travel (\$13,409)
  - 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 869,827	\$ 1,075,864	\$ 1,123,139	\$ 1,467,543	\$ 1,256,508	\$ (211,035)	-14.4%
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	2,927	700	(2,227)	-76.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,100,395</b>	<b>\$ 1,225,843</b>	<b>\$ 1,412,546</b>	<b>\$ 1,745,470</b>	<b>\$ 1,657,208</b>	<b>\$ (88,262)</b>	<b>-5.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,657,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,657,208

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 1,256,508	\$ -	\$ 1,256,508
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	-	-	-
<b>TOTAL</b>	<b>\$ 1,657,208</b>	<b>\$ -</b>	<b>\$ 1,657,208</b>

### Trends and Changes

The 2024 MFL Priority List was approved by DEP in January 2025 and was 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

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

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.

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 for merit pay increases based on an employee's documented performance, 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 primarily due to an increase in Consultant Services (\$54,135). 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 Amended Budget, fluctuations were seen in Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits show an increase in the FY 2024–25 Amended 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 Contracted Services between FY 2023–24 and the FY 2024–25 Amended Budget is due to decreases in Consultant Services (\$5,435) and East-Central Florida Transient Expanded Model (\$800), while the decrease in Operating Expenses Budget is primarily due to decreases in Field, Facility, and Fleet — Tools Under \$5,000 (\$2,631) and Educational Reimbursements (\$2,272).

#### **Budget Variances**

The subactivity budget for Minimum Flows and Levels in the FY 2025–26 Tentative Budget has a 5.1 percent, or \$88,262, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 14.4 percent, or \$211,035, decrease in this subactivity due to a reallocation of 2.60 FTEs to program 4.0.
- Contracted Services will increase by 45.5 percent, or \$125,000, due to a projected increase in Consultant Services (\$125,000).

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

- Operating Expenses will decrease by 76.1 percent, or \$2,227, due to a projected decrease in Educational Reimbursements (\$2,227).

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

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

- Salaries and Benefits (\$1,256,508)
- 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,962	\$ 6,538	\$ 4,266	\$ -	\$ -	\$ -	
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	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 68,962</b>	<b>\$ 54,683</b>	<b>\$ 54,266</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

### Trends and Changes

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 Tentative Budget has no change compared to the FY 2024–25 Amended Budget.

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

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

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



## IV. Program and Activity Allocations

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

### District Description

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

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

### Expenditures and Budget

#### ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

##### ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 5,418,323	\$ 5,840,025	\$ 5,958,696	\$ 7,314,604	\$ 7,484,353	\$ 169,749	2.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,003,234	2,554,980	3,948,150	3,843,799	3,450,517	(393,282)	-10.2%
Operating Expenses	757,626	840,958	856,131	1,109,922	1,245,051	135,129	12.2%
Operating Capital Outlay	427,412	260,531	468,872	371,408	821,000	449,592	121.1%
Fixed Capital Outlay	9,164	14,616	65,452	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,615,759</b>	<b>\$ 9,511,110</b>	<b>\$11,297,301</b>	<b>\$12,639,733</b>	<b>\$ 13,000,921</b>	<b>\$ 361,188</b>	<b>2.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$12,639,301	\$ -	\$ -	\$ 153,000	\$ 205,620	\$ 3,000	\$13,000,921

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 7,484,353	\$ -	\$ 7,484,353
Other Personal Services	-	-	-
Contracted Services	2,212,097	1,238,420	3,450,517
Operating Expenses	1,111,051	134,000	1,245,051
Operating Capital Outlay	821,000	-	821,000
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 11,628,501</b>	<b>\$ 1,372,420</b>	<b>\$13,000,921</b>

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

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

The District continues to maintain a permanent districtwide monitoring network that supports its core missions, while also conducting short-term monitoring in response to project needs. The monitoring network and associated budget are evaluated each year to look for greater efficiencies and to determine if project-based monitoring should be concluded or modified. An example of modified monitoring is an increase in the frequency of sample collection in water bodies prone to 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 for merit pay increases based on an employee's documented performance, 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 (\$1,341,624). 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). The completion of these two items during FY 2023–24 also explains the 100-percent decrease between the FY 2024–25 Amended Budget and the expenditures in FY 2023–24.

Additionally, Salaries and Benefits in the FY 2024–25 Amended 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 (\$377,566) and Mapping Services and Aerial Photos (\$147,000), which were partially offset by increases in Seagrass Mapping and Water Quality Collection (\$101,200) and Water Well Construction Services (\$318,760). Operating Expenses show an increase primarily due to increases in Field, Facility, and Fleet — Tools Under \$5,000 (\$77,473) and Repair and Maintenance of Equipment (\$132,381).

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).

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

##### **Budget Variances**

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2025–26 Tentative Budget has a 2.9 percent, or \$361,188, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.3 percent, or \$169,749 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will decrease by 10.2 percent, or \$393,282, due to projected decreases in Water Well Construction Services (\$761,250), Seagrass Mapping and Water Quality Collection (\$102,400), Materials Test (\$6,500), and Consultant Services (\$5,465), which are offset by increases in Fence Services (\$1,800), Scientific Research and Analysis (\$5,510), Computer Technology Services (\$5,840), Software Maintenance Services (\$11,115), Mapping Services and Aerial Photos (\$180,000), and Data Collection and Analysis Services (\$278,068).
- Operating Expenses will increase by 12.2 percent, or \$135,129, due to projected increases in Meeting Resources (\$750), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$1,000), Travel — District Business (\$1,400), Motor Fuels and Lubricants (\$1,700), In-State Training and Related Travel (\$3,400), Uniforms (\$4,000), Field, Facility, and Fleet — Tools Under \$5,000 (\$7,831), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$19,100), Repair and Maintenance of Equipment (\$25,000), Postage and / or Courier Service (\$31,500), and Laboratory Supplies (\$47,000), which are offset by a decrease in Educational Reimbursements (\$7,552).
- Operating Capital Outlay will increase by 121.1 percent, or \$449,592, due to projected increases in Water Well Construction Services (\$14,000), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$43,909), and Office Furniture / Equipment Over \$5,000 (\$397,000), which are offset by a decrease in Telemetry Network Database Enhancement (\$5,317).

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

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

- Salaries and Benefits (\$7,484,353)
- Contracted Services
  - Data Collection and Analysis Services (\$1,678,140)
  - Water Well Construction Services (\$1,135,000)
  - 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)
  - Fence Services (\$5,000)
  - Materials Test (\$2,000)

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

- Operating Expenses
  - Laboratory Supplies (\$370,500)
  - Repair and Maintenance of Equipment (\$305,750)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$187,856)
  - 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)
  - In-State Training and Related Travel (\$17,885)
  - Safety Supplies (\$17,350)
  - Books and Technical Materials (\$14,600)
  - Uniforms (\$12,000)
  - Training — No Travel (\$8,075)
  - Office Support Supplies (\$6,500)
  - Recording and Court Costs (\$3,000)
  - Office Furniture / Equipment Under \$5,000 (\$3,000)
  - Motor Fuels and Lubricants (\$2,700)
  - Memberships, Professional Certifications, and Licenses (\$2,285)
  - Meeting Resources (\$1,250)
  - Rental of Other Equipment (\$1,000)
- Operating Capital Outlay
  - Office Furniture / Equipment Over \$5,000 (\$497,000)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$310,000)
  - Water Well Construction Services (\$14,000)

## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 451,628	\$ 570,879	\$ 637,175	\$ 642,358	\$ 671,926	\$ 29,568	4.6%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 453,028</b>	<b>\$ 572,481</b>	<b>\$ 637,409</b>	<b>\$ 645,766</b>	<b>\$ 675,334</b>	<b>\$ 29,568</b>	<b>4.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 675,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,334

##### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 671,926	\$ -	\$ 671,926
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	3,408	-	3,408
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 675,334</b>	<b>\$ -</b>	<b>\$ 675,334</b>

### 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

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

Water Supply Facilities Work Plans. Similar requirements have been triggered upon 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 for merit pay increases based on an employee’s documented performance, 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 Amended 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 Tentative Budget has a 4.6 percent, or \$29,568, increase compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 4.6 percent, or \$29,568 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.

#### **Major Budget Items**

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

- Salaries and Benefits (\$671,926)
- 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 210,668	\$ 306,208	\$ 350,042	\$ 468,277	\$ 468,244	\$ (33)	0.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	58,777	16,063	6,572	51,560	33,164	(18,396)	-35.7%
Operating Expenses	210,697	229,260	244,465	278,827	261,411	(17,416)	-6.2%
Operating Capital Outlay	60	30,681	3,315	63,380	79,784	16,404	25.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 480,202</b>	<b>\$ 582,212</b>	<b>\$ 604,394</b>	<b>\$ 862,044</b>	<b>\$ 842,603</b>	<b>\$ (19,441)</b>	<b>-2.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 842,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 842,603

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 468,244	\$ -	\$ 468,244
Other Personal Services	-	-	-
Contracted Services	33,164	-	33,164
Operating Expenses	261,411	-	261,411
Operating Capital Outlay	79,784	-	79,784
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 842,603</b>	<b>\$ -</b>	<b>\$ 842,603</b>

### Trends and Changes

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

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

##### **Budget Variances**

The activity budget for Other Water Resources Planning and Monitoring Activities in the FY 2025–26 Tentative Budget has a 2.3 percent, or \$19,442, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Contracted Services will decrease by 35.7 percent, or \$18,396, due to projected decreases in Legal Settlement (\$27,775), Consultant Services (\$759), Court Reporter and Transcription Services (\$139), and Computer Technology Services (\$34), which are offset by an increase in Legal Services / Attorney's Fees (\$10,311).
- Operating Expenses will decrease by 6.2 percent, or \$17,416, due to projected decreases in Telephone and Communications (\$15,000), Insurance and Bonds (\$4,760), Computer Hardware Under \$5,000 (\$3,116), Cellular Telephones and Accessories (\$1,921), Repair and Maintenance of Equipment (\$401), Advertising (\$34), Travel — District Business (\$22), Office Support Supplies (\$9), Office Furniture / Equipment Under \$5,000 (\$4), Meeting Resources (\$4), Subscriptions (\$4), and Printing and Reproduction Services (\$2), which are offset by increases in Training — No Travel (\$13), Books and Technical Materials (\$48), Memberships, Professional Certifications, and Licenses (\$117), Recording and Court Costs (\$584), In-State Training and Related Travel (\$645), and Educational Reimbursements (\$6,454).
- Operating Capital Outlay will increase by 25.9 percent, or \$16,404, due to a projected increase in Computer Hardware Over \$5,000 (\$48,670), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$32,266).

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

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

- Salaries and Benefits (\$468,244)
- Contracted Services
  - Legal Services / Attorney's Fees (\$15,200)
  - Consultant Services (\$14,435)
  - Court Reporter and Transcription Services (\$2,639)
  - Computer Technology Services (\$890)
- Operating Expenses
  - Insurance and Bonds (\$122,881)
  - Telephone and Communications (\$59,264)
  - Cellular Telephones and Accessories (\$49,602)
  - Repair and Maintenance of Equipment (\$10,363)
  - Educational Reimbursements (\$7,783)
  - Recording and Court Costs (\$3,695)
  - Computer Hardware Under \$5,000 (\$2,224)
  - Books and Technical Materials (\$1,742)
  - In-State Training and Related Travel (\$1,565)
  - Memberships, Professional Certifications, and Licenses (\$662)
  - Advertising (\$633)
  - Travel — District Business (\$422)
  - Training — No Travel (\$244)



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

- Office Support Supplies (\$147)
- Office Furniture / Equipment Under \$5,000 (\$79)
- Meeting Resources (\$63)
- Printing and Reproduction Services (\$42)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$78,672)
  - Office Furniture / Equipment Over \$5,000 (\$1,112)

## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 685,046	\$ 784,850	\$ 822,707	\$ 907,378	\$ 941,642	\$ 34,264	3.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	298,886	279,558	353,152	500,834	613,958	113,124	22.6%
Operating Expenses	104,691	125,843	90,928	114,780	127,183	12,404	10.8%
Operating Capital Outlay	12,474	236,645	73,799	39,742	58,597	18,855	47.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	63,019	78,593	24,888	119,406	94,518	379.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,101,097</b>	<b>\$ 1,489,915</b>	<b>\$ 1,419,179</b>	<b>\$ 1,587,622</b>	<b>\$ 1,860,786</b>	<b>\$ 273,165</b>	<b>17.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,851,880	\$ -	\$ -	\$ 8,326	\$ -	\$ 581	\$ 1,860,787

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	\$ 941,642	\$ -	\$ 941,642
Other Personal Services	-	-	-
Contracted Services	605,051	8,907	613,958
Operating Expenses	127,184	-	127,184
Operating Capital Outlay	58,597	-	58,597
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	119,406	119,406
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,732,474</b>	<b>\$ 128,313</b>	<b>\$ 1,860,787</b>

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

### **Trends and Changes**

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

### **Budget Variances**

The activity budget for Technology and Information Services in the FY 2025–26 Tentative Budget has a 17.2 percent, or \$273,165, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.8 percent, or \$34,264 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 22.6 percent, or \$113,124, due to projected increases in Consultant Services (\$53,226) and Computer Technology Services (\$72,134), which are offset by a decrease in Software Maintenance Services (\$12,236).
- Operating Expenses will increase by 10.8 percent, or \$12,404, due to projected increases in Office Support Supplies (\$531), Computer Hardware Under \$5,000 (\$1,577), Computer Software (\$2,539), and Repair and Maintenance of Equipment (\$9,184), which are offset by decreases in Moving Expenses (\$945), Training — No Travel (\$242), Travel — District Business (\$86), Out of State Travel / Training (\$74), In-State Training and Related Travel (\$68), Office Furniture / Equipment Under \$5,000 (\$4), Uniforms (\$4), and Rewards, Recognition, Prizes, and Awards (\$4).
- Operating Capital Outlay will increase by 47.4 percent, or \$18,855, due to a projected increase in Computer Hardware Over \$5,000 (\$18,855).
- Debt Services shows an increase of 379.8 percent, or \$94,518, 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 (\$941,642)
- Contracted Services
  - Computer Technology Services (\$398,739)
  - Software Maintenance Services (\$127,344)
  - Consultant Services (\$87,875)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$70,805)
  - Repair and Maintenance of Equipment (\$36,695)
  - Training — No Travel (\$6,255)
  - Computer Software (\$6,004)
  - Travel — District Business (\$2,224)
  - Out of State Travel / Training (\$1,899)
  - In-State Training and Related Travel (\$1,745)

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

- Office Support Supplies (\$1,224)
- Rewards, Recognition, Prizes, and Awards (\$111)
- Uniforms (\$111)
- Office Furniture / Equipment Under \$5,000 (\$111)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$58,597)
- Debt Services
  - Debt Service Principal — Software Subscription (\$100,804)
  - Debt Service Interest — Software Subscription (\$18,602)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 8,365,265	\$ 9,217,675	\$ 10,377,691	\$ 12,134,924	\$ 12,244,222	\$ 109,298	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,723,266	2,519,080	4,706,532	7,450,392	6,764,944	(685,448)	-9.2%
Operating Expenses	298,158	731,953	6,754,022	416,598	422,038	5,440	1.3%
Operating Capital Outlay	8,387	221,744	203,505	72,218	107,847	35,629	49.3%
Fixed Capital Outlay	10,466,558	32,155,984	64,503,346	419,783,857	60,978,745	(358,805,112)	-85.5%
Interagency Expenditures (Cooperative Funding)	35,776,356	36,464,975	39,040,818	55,300,440	49,099,299	(6,201,141)	-11.2%
Debt	-	42,184	53,587	17,430	84,432	67,002	384.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 58,637,990</b>	<b>\$ 81,353,595</b>	<b>\$125,639,501</b>	<b>\$495,175,859</b>	<b>\$129,701,527</b>	<b>\$ (365,474,332)</b>	<b>-73.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,244,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,244,222
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,858,645	-	-	5,888	1,900,000	411	6,764,944
Operating Expenses	415,038	7,000	-	-	-	-	422,038
Operating Capital Outlay	107,847	-	-	-	-	-	107,847
Fixed Capital Outlay	3,613,729	10,551,271	-	10,470,000	36,343,745	-	60,978,745
Interagency Expenditures (Cooperative Funding)	4,095,000	-	-	20,000	44,984,299	-	49,099,299
Debt	84,432	-	-	-	-	-	84,432
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 25,418,913</b>	<b>\$ 10,558,271</b>	<b>\$ -</b>	<b>\$ 10,495,888</b>	<b>\$ 83,228,044</b>	<b>\$ 411</b>	<b>\$129,701,527</b>

## 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	93.87	\$ 8,687,831	\$ 12,244,222	\$ -	\$ 12,244,222
Other Personal Services	-	-	-	-	-
Contracted Services	1.34	55,800	2,991,445	3,773,499	6,764,944
Operating Expenses			422,038	-	422,038
Operating Capital Outlay			107,847	-	107,847
Fixed Capital Outlay			-	60,978,745	60,978,745
Interagency Expenditures (Cooperative Funding)			-	49,099,299	49,099,299
Debt			-	84,432	84,432
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 15,765,552</b>	<b>\$ 113,935,975</b>	<b>\$129,701,527</b>

### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 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	93.87	(2.05)	-2.1%
Contingent Worker	-	0.50	0.50	0.50	1.34	0.84	168.0%
Other Personal Services	-	-	-	-	-	-	
Intern	0.44	0.46	0.50	0.50	0.50	-	
Volunteer	-	-	-	-	-	-	
<b>TOTAL WORKFORCE</b>	<b>91.07</b>	<b>87.40</b>	<b>85.79</b>	<b>96.92</b>	<b>95.71</b>	<b>(1.21)</b>	<b>-1.2%</b>

## IV. Program and Activity Allocations

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

2.0 Land Acquisition, Restoration, and Public Works

Fiscal Year 2025–26

#### TENTATIVE BUDGET — Fiscal Year 2025–26

FY 2024–25 Amended Budget		96.92	495,175,859	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			2.05	159,443
1	Salaries and Benefits Program 2.0 Adjustments	159,443	2.05	
Other Personal Services				
Contracted Services				3,634,564
1	Lake Apopka Rough Fish Removal	819,672		Adjustment based upon project schedule
2	Feasibility Studies — Lower and Middle Basins	600,000		Specific FY appropriation
3	Data Collection and Analysis Services	599,332		Adjusted based upon annual work plan needs
4	Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy	500,000		Adjusted based upon annual work plan needs
5	Feasibility Studies — Ocklawaha Basin	300,000		Specific FY appropriation
6	Surveying Services	300,000		Adjusted based upon annual work plan needs
7	Lake Apopka Submersed Aquatic Vegetation Restoration	246,429		Adjustment based upon project schedule
8	Upper St. Johns River Basin Rough Fish Removal	148,700		Adjustment based upon project schedule
9	Lake Apopka Sand Farm Wetland Clearing	95,720		Adjustment based upon project schedule
10	Legal Settlement	11,125		Allocated across programs based on need; overall budget decreased by \$250,000
11	Software Maintenance Services	7,704		Allocated across programs based upon need; overall budget decreased by \$15,616
12	Lake Apopka Sand Farm Alum Treatment	5,882		Adjustment based upon project schedule
Operating Expenses				21,341
1	Telephone and Communications	10,103		Allocated across programs based upon need; overall budget decreased by \$55,000
2	Educational Reimbursements	5,847		Allocated across programs based upon need; total budget remains the same
3	Insurance and Bonds	2,499		Allocated across programs based upon need; total budget remains the same
4	Cellular Telephones and Accessories	1,009		Allocated across programs based upon need; total budget remains the same
5	Moving Expenses	662		Allocated across programs based upon need; total budget remains the same
6	Computer Hardware Under \$5,000	582		Allocated across programs; overall budget increased by \$5,584
7	Subscriptions	352		Adjustment made based on historical spend and projected needs
8	Books and Technical Materials	170		Allocated across programs based upon need; overall budget increased by \$750
9	Training — No Travel	77		Learning and Development Plan updated annually for anticipated fiscal year needs
10	Out of State Travel / Training	38		Learning and Development Plan updated annually for anticipated fiscal year needs
11	Uniforms	2		Adjustment made based on historical spend and projected needs
Operating Capital Outlay				22,589
1	Office Furniture / Equipment Over \$5,000	22,589		Allocated across programs based upon need; overall budget increased by \$257,500
Fixed Capital Outlay				403,368,857
1	Grove Land Reservoir and Stormwater Treatment Area Project	400,000,000		FY 2024–25 legislative appropriation
2	Black Creek Water Resource Development Project	2,297,782		Adjustment based on project schedule
3	Land Purchases and Support Services	380,215		Adjustment based on project schedule
4	Lake Apopka West Marsh Restoration	324,740		Adjustment based on project schedule
5	Lake Apopka Innovative Total Phosphorus Removal	296,120		Adjustment based on project schedule
6	Lake George Conservation Area Hydrologic Restoration — Resiliency	70,000		Adjustment based on project schedule
Interagency Expenditures (Cooperative Funding)				25,934,518
1	Lake Apopka Restoration Placeholder	3,589,331		FY 2024–25 legislative appropriation of \$5m; however, some funds have been moved from a placeholder account to a project specific account in FY 2024–25. Not a true decrease.
2	Alternative Water Supply Non-Water Protection Sustainability Program	3,100,000		Adjustment made based upon anticipated funding
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 Route 16 and County Road 2209 Reclaimed	1,966,295		Planned project completion in FY 2024–25
5	City of DeLand Wiley M Nash Water Reclamation Facility Upgrades	1,864,732		Planned project completion in FY 2024–25
6	Volusia County Southwest Regional Wastewater Reclamation Facility	1,312,197		Planned project completion in FY 2024–25
7	City of Ormond Beach Reclaimed Water Supply and Storage	1,252,500		Planned project completion in FY 2024–25
8	City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades	1,007,438		Planned project completion in FY 2024–25
9	City of Orange City Industrial Drive Flood Control and Water Quality Enhancement	982,979		Planned project completion in FY 2024–25

## IV. Program and Activity Allocations

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
10	Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project	932,490			Planned project completion in FY 2024–25
11	City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and	826,243			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 Crescent City Prospect Street Water Main Replacement	575,724			Planned project completion in FY 2024–25
17	City of Fellsmere State Street Reservoir Expansion	546,000			Planned project completion in FY 2024–25
18	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 based upon project progression through FY 2024–25
19	Brevard County Pioneer Road Denitrification	483,750			Planned project completion in FY 2024–25
20	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 based upon project progression through FY 2024–25
21	Durbin Creek Sod Farm Irrigation Conversion	249,835			Planned project completion in FY 2024–25
22	Districtwide Cost-share Placeholder — Non Project Specific	219,688			Planned project completion in FY 2024–25
23	Water Conservation Program	168,545			Planned project completion in FY 2024–25
24	Crescent Lake Farms LLC Precision Fertilizer Application Equipment	150,000			Planned project completion in FY 2024–25
25	City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full	115,791			Planned project completion in FY 2024–25
26	City of Ormond Beach Stormwater Outfall Flood Protection	112,500			Planned project completion in FY 2024–25
27	Sun Ag LLC Surface Water Pump	83,124			Planned project completion in FY 2024–25
28	Robrick Nursery Inc. Soil Moisture Sensors	74,383			Planned project completion in FY 2024–25
29	L and M Farms of North Florida LLC Precision Fertilizer Equipment	71,497			Planned project completion in FY 2024–25
30	Gainesville Regional Utilities Water Efficient Toilet Exchange Program	52,500			Planned project completion in FY 2024–25
31	Orange County Utilities Commercial Accounts Water Wise Neighbor	51,502			Planned project completion in FY 2024–25
32	Walker Farms Irrigation Conversion	41,250			Planned project completion in FY 2024–25
33	Blue Sky Farm Cover Crop Equipment	35,625			Planned project completion in FY 2024–25
34	Orlando Utilities Commission Water Conservation Rebates	33,900			Planned project completion in FY 2024–25
35	Tom West Blueberries Irrigation Conversion	26,694			Planned project completion in FY 2024–25
36	J & A Land Company Inc. Irrigation Retrofit	22,264			Planned project completion in FY 2024–25
37	Lars Hagstrom Ferneries LLC — Irrigation Retrofit	19,569			Planned project completion in FY 2024–25
38	DeLee Produce GPS Equipment	17,550			Planned project completion in FY 2024–25
39	Withlacoochee Regional Water Supply Authority Regional Irrigation	15,000			Planned project completion in FY 2024–25
40	Mike Revels Farms Riser Culverts	7,648			Planned project completion in FY 2024–25
41	Concetta G. Ronco Revocable Trust Fertigation System	6,150			Planned project completion in FY 2024–25
42	Florida Research Center for Agricultural Sustainability Variable Rate	4,463			Planned project completion in FY 2024–25
43	Indian River Lagoon Coastal Wetland Restoration Program –	3,020			Planned project completion in FY 2024–25
44	Indian River Lagoon Projects Placeholder	1			Update based on estimated remaining appropriation balance
Debt Services				-	
Reserves				-	
<b>TOTAL REDUCTIONS</b>			<b>2.05</b>	<b>433,141,312</b>	



## IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	268,741	
1	Salaries and Benefits Potential Merit	268,741			Potential merit pay adjustment based on documented performance
Other Personal Services				-	
Contracted Services			0.84	2,949,116	
1	Court Reporter and Transcription Services	417			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	6,845			Allocated across programs based upon need; overall budget increased by \$100,000
3	Temporary (Contingent) Labor Services	35,000	0.84		Adjustment made based upon historical spend and projected needs
4	Computer Technology Services	53,204			Allocated across programs based upon need; overall budget increased by \$384,985
5	First Coast Expressway Mitigation Area Restoration / Enhancement Project	135,000			Adjustment based upon project schedule
6	Scientific Research and Analysis	178,500			Adjustment made based upon historical spend and projected needs
7	Mapping Services and Aerial Photos	200,000			Fiscal year work plan fluctuates based upon mapping schedule
8	Abandoned Artesian Well Plugging	300,000			Adjustment based upon project schedule
9	Consultant Services	540,150			Allocated across programs based on need; overall budget increased by \$839,170
10	Upper Oklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning	1,500,000			FY 2024–25 state appropriation scheduled to begin in FY 2025–26
Operating Expenses				26,781	
1	Printing and Reproduction Services	7			Allocated across programs based upon need; overall budget decreased by \$1,262
2	Office Furniture / Equipment Under \$5,000	11			Allocated across programs based upon need; overall budget increased by \$4,574
3	Safety Supplies	75			Adjustment made based upon historical spend and projected needs
4	Advertising	100			Allocated across programs based on need; overall budget increased by \$6,500
5	Memberships, Professional Certifications, and Licenses	166			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Rewards, Recognition, Prizes, and Awards	251			Adjustment made based on historical spend and projected needs
7	Field, Facility, and Fleet — Tools Under \$5,000	500			Adjustment made based on historical spend and projected needs
8	Office Support Supplies	654			Adjustment made based on historical spend and projected needs
9	Recording and Court Costs	894			Allocated across program based upon need; overall budget increased by \$7,000
10	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	1,800			Adjustment made based on historical spend and projected needs
11	Computer Software	1,819			Allocated across programs based upon need; overall budget increased by \$11,997
12	Meeting Resources	2,510			Allocated across program based upon need; overall budget increased by \$3,487
13	Travel — District Business	3,271			Adjustment made based upon historical spend and projected needs
14	Repair and Maintenance of Equipment	6,469			Allocated across programs based upon need; overall budget increased by \$138,772
15	In-State Training and Related Travel	8,254			Learning and Development Plan updated annually for anticipated fiscal year needs
Operating Capital Outlay				58,218	
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	48,218			Allocated across programs; overall budget increased by \$315,339
Fixed Capital Outlay				44,563,745	
1	Lake Jesup Nutrient Reduction and Flow Enhancement Project	50,000			New phase of project identified
2	Taylor Creek Reservoir Improvements	7,543,745			Adjustment based on project schedule
3	C-10 Water Management Area Project	36,970,000			Adjustment based on project schedule

#### IV. Program and Activity Allocations

New Issues						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Interagency Expenditures (Cooperative Funding)					19,733,377	
1	Coastal Wetland Restoration Program		13,010			Transfer out in FY 2024–25 from a placeholder account to a project specific account. Not a true increase.
2	Green Infrastructure / Resiliency Project Placeholder		18,000			Match for anticipated state funding
3	City of Vero Beach Stormwater Treatment Plant		18,104			Continuation of existing project
4	Indian River County West Wabasso Phase 3 Septic-to-Sewer		94,012			Continuation of existing project
5	Pine Meadows Hydro Improvements		200,000			New project identified
6	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder		274,672			Transfers out in FY 2024–25 from a placeholder account to a project specific account. Not a true increase.
7	Indian River Lagoon Interagency Agreement		462,538			Use of budget authority transferred out for other District needs in FY 2024–25 due to the state paying for this obligation in FY 2024–25. Not a true increase.
8	Agricultural Cost-share Program Placeholder		535,380			Transfers out in FY 2024–25 from a placeholder account to a project specific account. Not a true increase.
9	North Florida Regional Water Supply Plan Project		2,819,879			FY 2024–25 state appropriation. Planned Governing Board date in September 2025 for approval of project.
10	Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility		5,000,000			New phase of project identified
11	State and Legislative Appropriation Placeholder - Non Project Specific		10,297,782			Adjustment made based upon anticipated funding
Debt Services					67,002	
1	Debt Service Interest — Software Subscription		10,855			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription		56,147			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves					-	
TOTAL NEW ISSUES				0.84	67,666,980	
2.0 Land Acquisition, Restoration, and Public Works						
Total Workforce and Tentative Budget for FY 2025–26				95.71	\$129,701,527	

#### 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 for merit pay increases based on an employee’s documented performance, 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

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

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 Amended Budget, variations were indicated for all major object categories. Salaries and Benefits in the FY 2024–25 Amended 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 Amended Budget, primarily due to increases in Lake Apopka Rough Fish Removal (\$1,007,687), state-funded Feasibility Studies for the Ocklawaha Basin as well as the Lower and Middle Basins (\$900,000), Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy (\$500,000), 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) in FY 2024–25, that was then rescinded during the FY 2025–26 legislative season in Senate Bill 2500. Since the program’s budget and expenditures are primarily driven by the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken, 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 Tentative Budget has a 73.8 percent, or \$365,474,332, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$109,298 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will decrease by 9.2 percent, or \$685,448, due to projected decreases in Lake Apopka Rough Fish Removal (\$819,672), Feasibility Studies — Lower and Middle Basins (\$600,000), Data Collection and Analysis Services (\$599,332), Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy (\$500,000), Feasibility Studies — Ocklawaha Basin (\$300,000), Surveying

#### IV. Program and Activity Allocations

Services (\$300,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$246,429), Upper St. Johns River Basin Rough Fish Removal (\$148,700), Lake Apopka Sand Farm Wetland Clearing (\$95,720), Legal Settlement (\$11,125), Software Maintenance Services (\$7,704), and Lake Apopka Sand Farm Alum Treatment (\$5,882), which are offset by increases in Court Reporter and Transcription Services (\$417), Legal Services / Attorney's Fees (\$6,845), Temporary (Contingent) Labor Services (\$35,000), Computer Technology Services (\$53,204), 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), Consultant Services (\$540,150), and Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000).

- Operating Expenses will increase by 1.3 percent, or \$5,440, due to projected increases in Printing and Reproduction Services (\$7), Office Furniture / Equipment Under \$5,000 (\$11), Safety Supplies (\$75), Advertising (\$100), Memberships, Professional Certifications, and Licenses (\$166), Rewards, Recognition, Prizes, and Awards (\$251), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Office Support Supplies (\$654), Recording and Court Costs (\$894), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,800), Computer Software (\$1,819), Meeting Resources (\$2,510), Travel — District Business (\$3,271), Repair and Maintenance of Equipment (\$6,469), and In-State Training and Related Travel (\$8,254), which are offset by decreases in Telephone and Communications (\$10,103), Educational Reimbursements (\$5,847), Insurance and Bonds (\$2,499), Cellular Telephones and Accessories (\$1,009), Moving Expenses (\$662), Computer Hardware Under \$5,000 (\$582), Subscriptions (\$352), Books and Technical Materials (\$170), Training — No Travel (\$77), Out of State Travel / Training (\$38), and Uniforms (\$2).
- Operating Capital Outlay will increase by 49.3 percent, or \$35,629, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000) and Computer Hardware Over \$5,000 (\$48,218), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,589).
- Fixed Capital Outlay will decrease by 85.5 percent, or \$358,805,112, due to the rescission of the Grove Land Reservoir and Stormwater Treatment Area Project funding (\$400,000,000) and the progression of the Black Creek Water Resource Development Project (\$2,297,782), as well as decreases in Land Purchases and Support Services (\$380,215), Lake Apopka West Marsh Restoration (\$324,740), Lake Apopka Innovative Total Phosphorus Removal (\$296,120), and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$70,000), which are offset by increases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000), Taylor Creek Reservoir Improvements (\$7,543,745), and C-10 Water Management Area Project (\$36,970,000).
- Interagency Expenditures will decrease by 11.2 percent, or \$6,201,141, due to projected decreases in Lake Apopka Restoration Placeholder (\$3,589,331), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$3,100,000), Orange County Wekiwa Springs Septic Tank Retrofit

#### IV. Program and Activity Allocations

Project Phase 4 (\$2,250,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,966,295), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$1,864,732), 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 (\$982,979), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$932,490), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,243), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), City of Umatilla Central Avenue Lift Station (\$655,597), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of Crescent City Prospect Street Water Main Replacement (\$575,724), 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), Durbin Creek Sod Farm Irrigation Conversion (\$249,835), Districtwide Cost-share Placeholder — Non Project Specific (\$219,688), Water Conservation Program (\$168,545), Crescent Lake Farms LLC Precision Fertilizer Application Equipment (\$150,000), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791), City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500), Sun Ag LLC Surface Water Pump (\$83,124), Robrick Nursery Inc. Soil Moisture Sensors (\$74,383), L and M Farms of North Florida LLC Precision Fertilizer Equipment and Land Leveling with Pipe Drops (\$71,497), Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500), Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502), Walker Farms Irrigation Conversion (\$41,250), Blue Sky Farm Cover Crop Equipment (\$35,625), Orlando Utilities Commission Water Conservation Rebates (\$33,900), Tom West Blueberries Irrigation Conversion (\$26,694), J & A Land Company Inc. Irrigation Retrofit (\$22,264), Lars Hagstrom Ferneries LLC — Irrigation Retrofit (\$19,569), DeLee Produce GPS Equipment (\$17,550), Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000), Mike Revels Farms Riser Culverts (\$7,648), Concetta G. Ronco Revocable Trust Fertigation System (\$6,150), Florida Research Center for Agricultural Sustainability Variable Rate Fertilizer Equipment (\$4,463), Indian River Lagoon Coastal Wetland Restoration Program – Sternstein Restoration Project (\$3,020), and Indian River Lagoon Projects Placeholder (\$1), which are offset by increases in Coastal Wetland Restoration Program (\$13,010), Green Infrastructure / Resiliency Project Placeholder (\$18,000), City of Vero Beach Stormwater Treatment Plant (\$18,104), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$94,012), Pine Meadows Hydro Improvements (\$200,000), Tri-County Agricultural Area Water

#### IV. Program and Activity Allocations

Management Partnership Infield Best Management Practices Program Placeholder (\$274,672), Indian River Lagoon Interagency Agreement (\$462,538), Agricultural Cost-share Program Placeholder (\$535,380), North Florida Regional Water Supply Plan Project (\$2,819,879), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000), and State and Legislative Appropriation Placeholder - Non Project Specific (\$10,297,782).

- Debt Services will increase by 384.4 percent, or \$67,002, 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

A total budget of \$109,078,044 is included for projects identified in Appendix C. A list identifying each project is provided in the applicable activity/subactivity.

Project Name	District Tentative Budgeted Funding
C-10 Water Management Area Project	\$38,470,000
Taylor Creek Reservoir Improvements	\$17,368,745
State and Legislative Appropriation Placeholder - Non Project Specific	\$13,250,000
Indian River Lagoon Projects Placeholder	\$10,614,420
Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	\$10,500,000
Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility	\$5,000,000
Land Purchases and Support Services	\$4,500,000
North Florida Regional Water Supply Plan Project	\$2,819,879
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
Coastal Wetland Restoration Program	\$400,000
Brevard County Sykes Creek Muck Removal Project Phase 2B	\$375,000
Pine Meadows Hydro Improvements	\$200,000
Lake George Conservation Area Hydrologic Restoration — Resiliency	\$90,000
Lake Jesup Nutrient Reduction and Flow Enhancement Project	\$50,000
Water Conservation Rebate Program	\$50,000
Abandoned Artesian Well Plugging	\$40,000

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

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

- Salaries and Benefits – \$12,244,222 for 93.87 FTEs
  - 2.1 Land Acquisition (5 FTEs)
  - 2.2.1 Water Resource Development Projects (6.17 FTEs)
  - 2.2.3 Other Water Source Development Activities (3.28 FTEs)
  - 2.3 Surface Water Projects (72.82 FTEs)
  - 2.6 Other Acquisition and Restoration Activities (1.57 FTEs)
  - 2.7 Technology and Information Services (5.03 FTEs)
- Contracted Services
  - Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000)
  - Abandoned Artesian Well Plugging (\$1,250,000)
  - Lake Apopka Rough Fish Removal (\$993,500)
  - Lake George Rough Fish Removal (\$723,700)
  - Consultant Services (\$572,493)
  - Lake Apopka Submersed Aquatic Vegetation Restoration (\$500,000)
  - Computer Technology Services (\$282,578)
  - Mapping Services and Aerial Photos (\$275,000)
  - Scientific Research and Analysis (\$178,500)
  - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000)
  - Emeralda Marsh Conservation Area 5 Peat Removal — Lake County (\$100,000)
  - Software Maintenance Services (\$90,045)
  - Temporary (Contingent) Labor Services (\$55,800)
  - Upper St. Johns River Basin Rough Fish Removal (\$50,000)
  - Data Collection and Analysis Services (\$25,000)
  - Legal Services / Attorney's Fees (\$8,800)
  - Vegetation Management and Planting Services (\$8,000)
  - Court Reporter and Transcription Services (\$1,528)
- Operating Expenses
  - Insurance and Bonds (\$86,889)
  - Computer Hardware Under \$5,000 (\$51,638)
  - Telephone and Communications (\$41,905)
  - In-State Training and Related Travel (\$40,244)
  - Travel — District Business (\$35,800)
  - Repair and Maintenance of Equipment (\$35,273)
  - Cellular Telephones and Accessories (\$35,073)
  - Training — No Travel (\$21,361)
  - Memberships, Professional Certifications, and Licenses (\$9,678)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,260)
  - Advertising (\$6,367)
  - Recording and Court Costs (\$6,139)
  - Office Support Supplies (\$6,001)

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

- Educational Reimbursements (\$5,504)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,500)
- Safety Supplies (\$4,250)
- Computer Software (\$4,245)
- Meeting Resources (\$3,737)
- Uniforms (\$3,494)
- Books and Technical Materials (\$2,508)
- Out of State Travel / Training (\$1,343)
- Lake Apopka Rough Fish Removal (\$1,300)
- Upper St. Johns River Basin Rough Fish Removal (\$1,300)
- Lake George Rough Fish Removal (\$1,300)
- Office Furniture / Equipment Under \$5,000 (\$1,225)
- Rewards, Recognition, Prizes, and Awards (\$1,179)
- Rental of Other Equipment (\$400)
- Subscriptions (\$100)
- Printing and Reproduction Services (\$25)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$97,061)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000)
  - Office Furniture / Equipment Over \$5,000 (\$786)
- Fixed Capital Outlay
  - Indian River Lagoon Project Design Services (\$500,000)
- Interagency Expenditures
  - Indian River Lagoon Interagency Agreement (\$500,000)
- Debt Services
  - Debt Service Principal — Software Subscription (\$71,278)
  - Debt Service Interest — Software Subscription (\$13,154)



#### **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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 357,444	\$ 432,156	\$ 493,887	\$ 551,990	\$ 582,339	\$ 30,349	5.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,330	12,824	10,213	20,800	55,800	35,000	168.3%
Operating Expenses	4,831	4,801	4,637	12,353	12,353	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	3,044,415	960,644	1,433,132	404,880,215	4,500,000	(400,380,215)	-98.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 3,409,020</b>	<b>\$ 1,410,425</b>	<b>\$ 1,941,869</b>	<b>\$405,465,358</b>	<b>\$ 5,150,492</b>	<b>\$(400,314,866)</b>	<b>-98.7%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,268,492	\$ 3,882,000	\$ -	\$ -	\$ -	\$ -	\$ 5,150,492

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 582,339	\$ -	\$ 582,339
Other Personal Services	-	-	-
Contracted Services	55,800	-	55,800
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	-	-	-
<b>TOTAL</b>	<b>\$ 650,492</b>	<b>\$ 4,500,000</b>	<b>\$ 5,150,492</b>

### 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 for merit pay increases based on an employee's documented performance, 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 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating

#### IV. Program and Activity Allocations

Expenses, and Fixed Capital Outlay. Salaries and Benefits show an increase in the FY 2024–25 Amended 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 (\$3,326). 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 in FY 2024–25, that was then rescinded during the FY 2025–26 legislative season in Senate Bill 2500.

#### Budget Variances

The activity budget for Land Acquisition in the FY 2025–26 Tentative Budget has a 98.7 percent, or \$400,314,866, decrease compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 5.5 percent, or \$30,349 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 168.3 percent, or \$35,000, due to a projected increase in Temporary (Contingent) Labor Services (\$35,000).
- Fixed Capital Outlay will decrease by 98.9 percent, or \$400,380,215, due to the rescission of the Grove Land Reservoir and Stormwater Treatment Area Project funding (\$400,000,000), that was appropriated in the state’s FY2024–25 fiscal year, and a decrease in Land Purchases and Support Services (\$380,215).

#### Major Budget Items

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

Project Name	District Tentative Budgeted Funding
Land Purchases and Support Services	\$4,500,000

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

- Salaries and Benefits (\$582,339)
- Contracted Services
  - Temporary (Contingent) Labor Services (\$55,800)

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

- 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)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 810,795	\$ 851,316	\$ 851,672	\$ 1,134,298	\$ 1,072,593	\$ (61,705)	-5.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	577,451	599,886	1,006,347	1,475,000	1,750,000	275,000	18.6%
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	12,122,782	17,368,745	5,245,963	43.3%
Interagency Expenditures (Cooperative Funding)	9,938,954	15,466,947	20,435,114	23,362,406	16,909,879	(6,452,527)	-27.6%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,567,836</b>	<b>\$ 42,476,755</b>	<b>\$ 75,593,365</b>	<b>\$ 38,097,486</b>	<b>\$ 37,104,217</b>	<b>\$ (993,269)</b>	<b>-2.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 5,670,593	\$ -	\$ -	\$ 20,000	\$ 31,413,624	\$ -	\$ 37,104,217

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 1,072,593	\$ -	\$ 1,072,593
Other Personal Services	-	-	-
Contracted Services	1,750,000	-	1,750,000
Operating Expenses	3,000	-	3,000
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	17,368,745	17,368,745
Interagency Expenditures (Cooperative Funding)	-	16,909,879	16,909,879
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,825,593</b>	<b>\$ 34,278,624</b>	<b>\$ 37,104,217</b>

### Trends and Changes

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

## IV. Program and Activity Allocations

**2.2.1 Water Resource Development Projects** — Regional projects designed to create, from traditional or alternative sources, an identifiable, quantifiable supply of water for existing and/or future reasonable-beneficial uses. These projects do not include the construction of facilities for water supply development, as defined in section 373.019(21), F.S. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and groundwater supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district regional water supply plans or district water management plans, as applicable.

### District Description

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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 649,298	\$ 678,405	\$ 631,567	\$ 823,019	\$ 748,190	\$ (74,829)	-9.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	23,200	26,600	-	525,000	500,000	(25,000)	-4.8%
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	12,122,782	17,368,745	5,245,963	43.3%
Interagency Expenditures (Cooperative Funding)	9,858,954	15,408,514	20,414,103	23,322,406	16,869,879	(6,452,527)	-27.7%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 11,772,088</b>	<b>\$ 41,672,125</b>	<b>\$ 74,344,137</b>	<b>\$ 36,796,207</b>	<b>\$ 35,489,814</b>	<b>\$ (1,306,393)</b>	<b>-3.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,076,190	\$ -	\$ -	\$ -	\$ 31,413,624	\$ -	\$ 35,489,814

#### 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		\$ 748,190	\$ -	\$ 748,190
Other Personal Services		-	-	-
Contracted Services		500,000	-	500,000
Operating Expenses		3,000	-	3,000
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	17,368,745	17,368,745
Interagency Expenditures (Cooperative Funding)		-	16,869,879	16,869,879
Debt		-	-	-
Reserves — Emergency Response		-	-	-
<b>TOTAL</b>		<b>\$ 1,251,190</b>	<b>\$ 34,238,624</b>	<b>\$ 35,489,814</b>

#### 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 Tentative Budget has a 3.6 percent, or \$1,306,393, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 9.1 percent, or \$74,829, decrease in this subactivity.
- Contracted Services will decrease by 4.8 percent, or \$25,000, due to projected decreases in Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy (\$500,000) and Data Collection and Analysis Services (\$25,000), which are offset by an increase in Consultant Services (\$500,000).
- Fixed Capital Outlay will increase by 43.3 percent, or \$5,245,963, due to the progression of the Taylor Creek Reservoir Improvements (\$7,543,745), which is offset by the anticipated completion of the Black Creek Water Resource Development Project (\$2,297,782).
- Interagency Expenditures will decrease by 27.7 percent, or \$6,452,527, due to projected decreases in Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$3,100,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,966,295), Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197), City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), City of Crescent City Prospect Street Water Main Replacement (\$575,724), Durbin Creek Sod Farm Irrigation Conversion (\$249,835), Water Conservation Program (\$168,545), Crescent Lake Farms LLC Precision Fertilizer Application Equipment (\$150,000), Sun Ag LLC Surface Water Pump (\$83,124), Robrick Nursery Inc. Soil Moisture Sensors (\$74,383), L and M Farms of North Florida LLC Precision Fertilizer Equipment and Land Leveling with Pipe Drops (\$71,497), Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500), Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502), Walker Farms Irrigation Conversion (\$41,250), Blue Sky Farm Cover Crop Equipment (\$35,625), Orlando Utilities Commission Water Conservation Rebates (\$33,900), Tom West Blueberries Irrigation Conversion (\$26,694), J & A Land Company Inc. Irrigation Retrofit (\$22,264), Lars Hagstrom Ferneries LLC — Irrigation Retrofit (\$19,569), DeLee Produce GPS Equipment (\$17,550), Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000), Mike Revels Farms Riser Culverts (\$7,648), Concetta G. Ronco Revocable Trust Fertigation System (\$6,150), and Florida Research Center for Agricultural Sustainability Variable Rate Fertilizer Equipment (\$4,463), which are offset by increases in Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program



#### IV. Program and Activity Allocations

Placeholder (\$274,672), Agricultural Cost-share Program Placeholder (\$535,380), and North Florida Regional Water Supply Plan Project (\$2,819,879).

##### Major Budget Items

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

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Taylor Creek Reservoir Improvements	\$17,368,745
Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	\$10,500,000
North Florida Regional Water Supply Plan Project	\$2,819,879
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

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

- Salaries and Benefits (\$748,190)
- Contracted Services
  - Consultant Services (\$500,000)
- Operating Expenses
  - Advertising (\$3,000)

## IV. Program and Activity Allocations

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

### District Description

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

### Expenditures and Budget

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

Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

### Trends and Changes

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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 161,497	\$ 172,911	\$ 220,105	\$ 311,279	\$ 324,403	\$ 13,124	4.2%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 795,748</b>	<b>\$ 804,630</b>	<b>\$ 1,249,228</b>	<b>\$ 1,301,279</b>	<b>\$ 1,614,403</b>	<b>\$ 313,124</b>	<b>24.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,594,403	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 1,614,403

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 324,403	\$ -	\$ 324,403
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	-	-	-
<b>TOTAL</b>	<b>\$ 1,574,403</b>	<b>\$ 40,000</b>	<b>\$ 1,614,403</b>

#### 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 for merit pay increases based on an employee's documented performance, 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.

#### IV. Program and Activity Allocations

Per Governing Board direction, beginning in FY 2021–22, the budget for plugging abandoned artesian wells was increased to enhance the program. In addition to the increased budget for this program, the fee charged prior to November 2021 for residential, agricultural, commercial, and industrial free-flowing wells has been waived by the Governing Board; however, the local government cost-share 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 Tentative Budget has a 24.1 percent, or \$313,124, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.2 percent, or \$13,124 in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 31.6 percent, or \$300,000, due to a projected increase in Abandoned Artesian Well Plugging (\$300,000).

##### Major Budget Items

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

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

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

- Salaries and Benefits (\$324,403)
- Contracted Services
  - Abandoned Artesian Well Plugging (\$1,250,000)

## IV. Program and Activity Allocations

**2.3 Surface Water Projects** — Those projects that restore or protect surface water quality or 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 or 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 6,537,274	\$ 7,262,448	\$ 8,304,396	\$ 9,571,583	\$ 9,629,343	\$ 57,760	0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,879,246	1,711,000	3,446,178	5,582,935	4,505,700	(1,077,235)	-19.3%
Operating Expenses	79,279	492,483	6,518,994	127,993	133,100	5,107	4.0%
Operating Capital Outlay	-	42,802	-	-	10,000	10,000	100.0%
Fixed Capital Outlay	2,073,931	5,689,068	9,926,480	2,780,860	39,110,000	36,329,140	1306.4%
Interagency Expenditures (Cooperative Funding)	25,837,402	20,998,028	18,605,704	31,938,034	32,189,420	251,386	0.8%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 37,407,132</b>	<b>\$ 36,195,829</b>	<b>\$ 46,801,752</b>	<b>\$ 50,001,405</b>	<b>\$ 85,577,563</b>	<b>\$ 35,576,158</b>	<b>71.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 16,616,872	\$ 6,676,271	\$ -	\$ 10,470,000	\$ 51,814,420	\$ -	\$ 85,577,563

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 9,629,343	\$ -	\$ 9,629,343
Other Personal Services	-	-	-
Contracted Services	738,500	3,767,200	4,505,700
Operating Expenses	133,100	-	133,100
Operating Capital Outlay	10,000	-	10,000
Fixed Capital Outlay	-	39,110,000	39,110,000
Interagency Expenditures (Cooperative Funding)	-	32,189,420	32,189,420
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 10,510,943</b>	<b>\$ 75,066,620</b>	<b>\$ 85,577,563</b>

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

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

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

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 for merit pay increases based on an employee's documented performance, 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 project (\$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 Amended 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 Amended Budget show an increase when compared to the actual audited 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, Lower, and Middle Basins (\$900,000) as well as an increase to Lake Apopka Rough Fish Removal (\$1,007,687), 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 Tentative Budget has a 71.2 percent, or \$35,576,158, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.6 percent, or \$57,760 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will decrease by 19.3 percent, or \$1,077,235, due to projected decreases in Lake Apopka Rough Fish Removal (\$819,672), Feasibility Studies — Lower and Middle Basins (\$600,000), Data Collection and Analysis Services (\$574,332), Feasibility Studies — Ocklawaha Basin (\$300,000), Surveying Services (\$300,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$246,429), Upper St. Johns River Basin Rough Fish Removal (\$148,700), Lake Apopka Sand Farm Wetland Clearing (\$95,720), and Lake Apopka Sand Farm Alum Treatment (\$5,882), which are offset by increases in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$135,000), Scientific Research and Analysis (\$178,500), Mapping Services and Aerial Photos (\$200,000), and Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000).
- Operating Expenses will increase by 4 percent, or \$5,107, due to projected increases in Safety Supplies (\$75), Rewards, Recognition, Prizes, and Awards (\$250), Office Support Supplies (\$250), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,800), Meeting Resources (\$2,500), Travel — District Business (\$3,250), and In-State Training and Related Travel (\$7,753), which are offset by decreases in Educational Reimbursements (\$10,421), 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 1,306.4 percent, or \$36,329,140, due to projected increases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000) and C-10 Water Management Area Project (\$36,970,000), which are offset by decreases in Lake Apopka West Marsh Restoration (\$324,740), Lake Apopka Innovative Total Phosphorus Removal (\$296,120), and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$70,000).
- Interagency Expenditures will increase by 0.8 percent, or \$251,386, due to projected increases in Coastal Wetland Restoration Program (\$13,010), Green Infrastructure / Resiliency Project Placeholder (\$18,000), City of Vero Beach Stormwater Treatment Plant (\$18,104), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$94,012), Pine Meadows Hydro Improvements (\$200,000), Indian River Lagoon Interagency Agreement (\$462,538), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000), and State and Legislative Appropriation Placeholder - Non

#### IV. Program and Activity Allocations

Project Specific (\$10,297,782), which are offset by decreases in Lake Apopka Restoration Placeholder (\$3,589,331), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$1,864,732), 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 (\$982,979), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$932,490), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,243), 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 Pioneer Road Denitrification (\$483,750), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), Districtwide Cost-share Placeholder — Non Project Specific (\$219,688), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791), City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500), Indian River Lagoon Coastal Wetland Restoration Program – Sternstein Restoration Project (\$3,020), and Indian River Lagoon Projects Placeholder (\$1).

#### Major Budget Items

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

Project Name	District Tentative Budgeted Funding
C-10 Water Management Area Project	\$38,470,000
State and Legislative Appropriation Placeholder - Non Project Specific	\$13,250,000
Indian River Lagoon Projects Placeholder	\$10,614,420
Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility	\$5,000,000
Green Infrastructure / Resiliency Project Placeholder	\$1,000,000
Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	\$850,000
Coastal Wetland Restoration Program	\$400,000
Brevard County Sykes Creek Muck Removal Project Phase 2B	\$375,000
Pine Meadows Hydro Improvements	\$200,000
Lake George Conservation Area Hydrologic Restoration — Resiliency	\$90,000
Lake Jesup Nutrient Reduction and Flow Enhancement Project	\$50,000



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

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

- Salaries and Benefits (\$9,629,343)
- Contracted Services
  - Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000)
  - Lake Apopka Rough Fish Removal (\$993,500)
  - Lake George Rough Fish Removal (\$723,700)
  - Lake Apopka Submersed Aquatic Vegetation Restoration (\$500,000)
  - Mapping Services and Aerial Photos (\$275,000)
  - 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)
  - 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
  - In-State Training and Related Travel (\$36,505)
  - Travel — District Business (\$33,125)
  - Training — No Travel (\$15,665)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,060)
  - Memberships, Professional Certifications, and Licenses (\$8,895)
  - Office Support Supplies (\$4,550)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,500)
  - Safety Supplies (\$4,050)
  - Meeting Resources (\$3,700)
  - Uniforms (\$3,200)
  - Repair and Maintenance of Equipment (\$2,000)
  - Books and Technical Materials (\$1,500)
  - Lake George Rough Fish Removal (\$1,300)
  - Upper St. Johns River Basin Rough Fish Removal (\$1,300)
  - Lake Apopka Rough Fish Removal (\$1,300)
  - Office Furniture / Equipment Under \$5,000 (\$1,100)
  - Rewards, Recognition, Prizes, and Awards (\$850)
  - Rental of Other Equipment (\$400)
  - Subscriptions (\$100)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000)
- Fixed Capital Outlay
  - Indian River Lagoon Project Design Services (\$500,000)
- Interagency Expenditures
  - Indian River Lagoon Interagency Agreement (\$500,000)

## IV. Program and Activity Allocations

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

### District Description

The District does not currently allocate funds to this activity.

### Expenditures and Budget

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

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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

### Trends and Changes

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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
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	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ 4,108,758</b>	<b>\$ (52,216)</b>	<b>\$ (1,580)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

### Trends and Changes

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

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

budgeted amount to \$7,694,453, while remaining debt free. Construction began in FY 2020–21, with any unspent funds carried over into FY 2021–22. The District completed the service center prior to September 2022. The negative expenditures shown in FY 2022–23 and FY 2023–24 were 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 Tentative Budget has no change compared to the FY 2024–25 Amended 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 201,314	\$ 146,385	\$ 166,783	\$ 241,605	\$ 294,114	\$ 52,509	21.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	64,199	8,223	2,884	20,916	19,314	(1,602)	-7.7%
Operating Expenses	142,796	150,266	164,346	192,873	183,654	(9,219)	-4.8%
Operating Capital Outlay	40	20,535	2,260	44,386	56,414	12,028	27.1%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 408,349</b>	<b>\$ 325,409</b>	<b>\$ 336,273</b>	<b>\$ 499,780</b>	<b>\$ 553,496</b>	<b>\$ 53,716</b>	<b>10.7%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 553,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,496

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 294,114	\$ -	\$ 294,114
Other Personal Services	-	-	-
Contracted Services	19,314	-	19,314
Operating Expenses	183,654	-	183,654
Operating Capital Outlay	56,414	-	56,414
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 553,496</b>	<b>\$ -</b>	<b>\$ 553,496</b>

### 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 Amended 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 Amended 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 increases in Consultant Services (\$5,433) and a legal settlement and issues related to a contract addendum, which was ultimately terminated. 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 (\$18,751) 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 Tentative Budget has a 10.7 percent, or \$53,716, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 21.7 percent, or \$52,509, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.28 FTEs to this activity. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will decrease by 7.7 percent, or \$1,602, due to projected decreases in Legal Settlement (\$11,125) and Computer Technology Services (\$18), which are offset by increases in Court Reporter and Transcription Services (\$417), Consultant Services (\$2,279), and Legal Services / Attorney's Fees (\$6,845).

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

- Operating Expenses will decrease by 4.8 percent, or \$9,219, due to projected decreases in Telephone and Communications (\$10,103), Insurance and Bonds (\$2,499), Computer Hardware Under \$5,000 (\$2,167), Cellular Telephones and Accessories (\$1,009), Repair and Maintenance of Equipment (\$211), and Subscriptions (\$2), which are offset by increases in Printing and Reproduction Services (\$7), Meeting Resources (\$10), Office Furniture / Equipment Under \$5,000 (\$13), Office Support Supplies (\$24), Training — No Travel (\$50), Travel — District Business (\$67), Advertising (\$100), Memberships, Professional Certifications, and Licenses (\$166), Books and Technical Materials (\$330), In-State Training and Related Travel (\$537), Recording and Court Costs (\$894), and Educational Reimbursements (\$4,574).
- Operating Capital Outlay will increase by 27.1 percent, or \$12,028, due to a projected increase in Computer Hardware Over \$5,000 (\$34,617), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,589).

#### **Major Budget Items**

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

- Salaries and Benefits (\$294,114)
- Contracted Services
  - Legal Services / Attorney's Fees (\$8,800)
  - Consultant Services (\$8,357)
  - Court Reporter and Transcription Services (\$1,528)
  - Computer Technology Services (\$629)
- Operating Expenses
  - Insurance and Bonds (\$86,889)
  - Telephone and Communications (\$41,905)
  - Cellular Telephones and Accessories (\$35,073)
  - Repair and Maintenance of Equipment (\$7,327)
  - Educational Reimbursements (\$5,504)
  - Recording and Court Costs (\$2,139)
  - Computer Hardware Under \$5,000 (\$1,572)
  - Books and Technical Materials (\$1,008)
  - In-State Training and Related Travel (\$905)
  - Memberships, Professional Certifications, and Licenses (\$384)
  - Advertising (\$367)
  - Travel — District Business (\$245)
  - Training — No Travel (\$142)
  - Office Support Supplies (\$86)
  - Office Furniture / Equipment Under \$5,000 (\$46)
  - Meeting Resources (\$37)
  - Printing and Reproduction Services (\$25)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$55,628)
  - Office Furniture / Equipment Over \$5,000 (\$786)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 458,438	\$ 525,370	\$ 560,953	\$ 635,448	\$ 665,833	\$ 30,385	4.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	200,040	187,147	240,910	350,741	434,130	83,389	23.8%
Operating Expenses	70,070	84,285	62,053	80,379	89,931	9,552	11.9%
Operating Capital Outlay	8,347	158,407	50,319	27,832	41,433	13,601	48.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	42,184	53,587	17,430	84,432	67,002	384.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 736,895</b>	<b>\$ 997,393</b>	<b>\$ 967,822</b>	<b>\$ 1,111,830</b>	<b>\$ 1,315,759</b>	<b>\$ 203,929</b>	<b>18.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,309,460	\$ -	\$ -	\$ 5,888	\$ -	\$ 411	\$ 1,315,759

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 665,833	\$ -	\$ 665,833
Other Personal Services	-	-	-
Contracted Services	427,831	6,299	434,130
Operating Expenses	89,931	-	89,931
Operating Capital Outlay	41,433	-	41,433
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	84,432	84,432
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,225,028</b>	<b>\$ 90,731</b>	<b>\$ 1,315,759</b>

### Trends and Changes

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



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

##### **Budget Variances**

The activity budget for Technology and Information Services in the FY 2025–26 Tentative Budget has a 18.3 percent, or \$203,929, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.8 percent, or \$30,385 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 23.8 percent, or \$83,389, due to projected increases in Consultant Services (\$37,871) and Computer Technology Services (\$53,222), which are offset by a decrease in Software Maintenance Services (\$7,704).
- Operating Expenses will increase by 11.9 percent, or \$9,552, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$1), Office Support Supplies (\$380), Computer Hardware Under \$5,000 (\$1,585), Computer Software (\$1,819), and Repair and Maintenance of Equipment (\$6,680), which are offset by decreases in Moving Expenses (\$662), Training — No Travel (\$127), Travel — District Business (\$46), Out of State Travel / Training (\$38), In-State Training and Related Travel (\$36), Office Furniture / Equipment Under \$5,000 (\$2), and Uniforms (\$2).
- Operating Capital Outlay will increase by 48.9 percent, or \$13,601, due to a projected increase in Computer Hardware Over \$5,000 (\$13,601).
- Debt Services will increase by 384.4 percent, or \$67,002, 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 (\$665,833)
- Contracted Services
  - Computer Technology Services (\$281,949)
  - Software Maintenance Services (\$90,045)
  - Consultant Services (\$62,136)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$50,066)
  - Repair and Maintenance of Equipment (\$25,946)
  - Training — No Travel (\$4,423)
  - Computer Software (\$4,245)
  - Travel — District Business (\$1,572)
  - Out of State Travel / Training (\$1,343)
  - In-State Training and Related Travel (\$1,234)
  - Office Support Supplies (\$865)
  - Rewards, Recognition, Prizes, and Awards (\$79)
  - Uniforms (\$79)
  - Office Furniture / Equipment Under \$5,000 (\$79)

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

- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$41,433)
- Debt Services
  - Debt Service Principal — Software Subscription (\$71,278)
  - Debt Service Interest — Software Subscription (\$13,154)

## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 7,408,356	\$ 8,467,914	\$ 9,151,268	\$ 9,590,068	\$ 10,100,417	\$ 510,349	5.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,813,704	3,868,420	3,761,415	5,465,875	5,689,498	223,623	4.1%
Operating Expenses	5,041,245	5,517,540	5,567,507	7,454,922	10,743,025	3,288,103	44.1%
Operating Capital Outlay	1,806,968	1,468,298	1,934,877	2,014,052	2,503,058	489,006	24.3%
Fixed Capital Outlay	8,249,674	3,960,572	8,094,387	14,976,822	14,125,700	(851,122)	-5.7%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	51,331	197,258	213,099	198,940	275,296	76,356	38.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 26,371,278</b>	<b>\$ 23,480,002</b>	<b>\$ 28,722,553</b>	<b>\$ 39,700,679</b>	<b>\$ 43,436,994</b>	<b>\$ 3,736,315</b>	<b>9.4%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 10,100,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,100,417
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,775,755	984,346	-	6,170	1,922,797	430	5,689,498
Operating Expenses	9,358,025	90,000	-	-	1,295,000	-	10,743,025
Operating Capital Outlay	2,278,058	225,000	-	-	-	-	2,503,058
Fixed Capital Outlay	13,025,000	152,000	-	-	948,700	-	14,125,700
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	275,296	-	-	-	-	-	275,296
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 37,812,551</b>	<b>\$ 1,451,346</b>	<b>\$ -</b>	<b>\$ 6,170</b>	<b>\$ 4,166,497</b>	<b>\$ 430</b>	<b>\$ 43,436,994</b>

## 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	99.14	\$ 7,010,797	\$ 10,100,417	\$ -	\$ 10,100,417
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	3,760,101	1,929,397	5,689,498
Operating Expenses			9,448,025	1,295,000	10,743,025
Operating Capital Outlay			2,503,058	-	2,503,058
Fixed Capital Outlay			-	14,125,700	14,125,700
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	275,296	275,296
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 25,811,601</b>	<b>\$ 17,625,393</b>	<b>\$ 43,436,994</b>

### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 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	99.14	0.99	1.0%
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	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>104.13</b>	<b>105.76</b>	<b>105.91</b>	<b>105.14</b>	<b>106.13</b>	<b>0.99</b>	<b>0.9%</b>

## IV. Program and Activity Allocations

### St. Johns River Water Management District

#### REDUCTIONS — NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2025–26

#### TENTATIVE BUDGET — Fiscal Year 2025–26

FY 2024–25 Amended Budget		105.14	\$ 39,700,679	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Issue Narrative				
Salaries and Benefits			-	-
Other Personal Services				-
Contracted Services				540,039
1	Lake Apopka North Shore Canal Clearing	272,190		Planned project completion in FY 2024–25
2	West Augustine — Twelve Mile Swamp	220,407		Planned project completion in FY 2024–25
3	Legal Settlement	25,000		Allocated across programs based on need; overall budget decreased by \$250,000
4	Mechanical Services	17,156		Adjustment made based upon historical spend and projected needs
5	Vegetation Management and Planting Services	5,286		Adjustment made based upon historical spend and projected needs
Operating Expenses				77,743
1	Fire Management — Prescribed Burns	61,889		Adjustment made based upon historical spend and projected needs
2	Telephone and Communications	8,757		Allocated across programs based upon need; overall budget decreased by \$55,000
3	Memberships, Professional Certifications, and Licenses	3,829		Learning and Development Plan updated annually for anticipated fiscal year needs
4	Motor Fuels and Lubricants	1,971		Adjustment made based upon historical spend and projected needs
5	Moving Expenses	671		Allocated across programs based upon need; total budget remains the same
6	Out of State Travel / Training	626		Learning and Development Plan updated annually for anticipated fiscal year needs
Operating Capital Outlay				41,606
1	Office Furniture / Equipment Over \$5,000	22,853		Allocated across programs based upon need; overall budget increased by \$257,500
2	Fire Management — Prescribed Burns	14,753		Adjustment made based upon historical spend and projected needs
3	Field Activities — Land Management	4,000		Adjustment made based upon historical spend and projected needs
Fixed Capital Outlay				12,677,859
1	Burrell Lock Rehabilitation	4,194,090		Planned project completion in FY 2024–25
2	S-157 Rehabilitation	2,662,969		Planned project completion in FY 2024–25
3	Facility Maintenance and Security Upgrades	1,800,000		Planned project completion in FY 2024–25
4	Operational Support Placeholder	1,055,910		Planned project completion in FY 2024–25
5	Lake Apopka North Shore Miscellaneous Infrastructure Improvements	490,768		Planned project completion in FY 2024–25
6	Chip Seal Fellsmere Grade	451,705		Planned project completion in FY 2024–25
7	District Headquarters Chiller #1 Replacement	425,000		Planned project completion in FY 2024–25
8	Palm Bay Service Center Fleet Building Roof Replacement	325,000		Planned project completion in FY 2024–25
9	Stabilize Roach Road Slope with Geosynthetic (SOX)	281,450		Planned project completion in FY 2024–25
10	Upgrade Lake Apopka North Shore Pump Stations with Remote Operations	209,122		Planned project completion in FY 2024–25
11	Sawgrass Lake Pump Station — North Rehabilitation	150,000		Planned project completion in FY 2024–25
12	C-54 Erosion Repairs	150,000		Planned project completion in FY 2024–25
13	Indian Lake Road Concrete Work – Tiger Bay State Forest	93,285		Planned project completion in FY 2024–25
14	District Headquarters Restroom / Breakroom Renovations	85,000		Planned project completion in FY 2024–25
15	Manatee Barriers	79,948		Planned project completion in FY 2024–25
16	District Headquarters Generator Control Panel Upgrades	75,000		Planned project completion in FY 2024–25
17	Seal Tom Lawton Parking Lot	50,000		Planned project completion in FY 2024–25
18	Walkways / Platforms in Support of Data Collection	37,732		Adjusted based upon annual work plan needs
19	S-157 Wingwalls and Manatee Overlook	37,031		Adjusted based upon annual work plan needs
20	Recap Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area	13,592		Planned project completion in FY 2024–25
21	Stabilize Lust Road Slope with Geosynthetic (SOX)	10,257		Planned project completion in FY 2024–25
Interagency Expenditures (Cooperative Funding)				-
Debt Services				-
Reserves				-
TOTAL REDUCTIONS		-		13,337,247

## IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.99	510,349	
1	Salaries and Benefits Potential Merit	232,396			Potential merit pay adjustment based on documented performance
2	Program 3.0 Adjustments	277,953	0.99		Combination of changes to the FTEs administering the program based upon needs and commensurate with experience and qualifications, as well as internal redirections
Other Personal Services				-	
Contracted Services				763,662	
1	Court Reporter and Transcription Services	139			Allocated across programs based upon need; total budget remains the same
2	Software Maintenance Services	264			Allocated across programs based upon need; overall budget decreased by \$15,616
3	Legal Services / Attorney's Fees	10,800			Allocated across programs based upon need; overall budget increased by \$100,000
4	Janitorial Services	27,896			Adjustment made based upon historical spend and projected needs
5	Consultant Services	41,308			Allocated across programs based on need; overall budget increased by \$839,170
6	Locktending Services	53,992			Adjustment made based upon historical spend and projected needs
7	Computer Technology Services	63,835			Allocated across programs based upon need; overall budget increased by \$384,985
8	Fire Management — Prescribed Burns	72,111			Adjustment made based upon historical spend and projected needs
9	Longleaf Pine Preserve	91,217			Adjustment based upon project schedule
10	Lake Jesup Conservation Area	97,500			Adjustment based upon project schedule
11	Security Services	109,000			Adjustment made based upon historical spend and projected needs
12	Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements	195,600			Adjustment based upon project schedule
Operating Expenses				3,365,846	
1	Printing and Reproduction Services	2			Allocated across programs based upon need; overall budget decreased by \$1,262
2	Travel — District Business	32			Adjustment made based upon historical spend and projected needs
3	Advertising	33			Allocated across programs based on need; overall budget increased by \$6,500
4	Training — No Travel	63			Learning and Development Plan updated annually for anticipated fiscal year needs
5	Cellular Telephones and Accessories	212			Allocated across programs based upon need; total budget remains the same
6	Books and Technical Materials	217			Allocated across programs based upon need; overall budget increased by \$750
7	Meeting Resources	240			Allocated across program based upon need; overall budget increased by \$3,487
8	Promotional Activities	250			Adjustment made based upon historical spend and projected needs
9	Subscriptions	447			Adjustment made based on historical spend and projected needs
10	Insurance and Bonds	528			Allocated across programs based upon need; total budget remains the same
11	Recording and Court Costs	894			Allocated across program based upon need; overall budget increased by \$7,000
12	Field, Facility, and Fleet — Tools Under \$5,000	943			Adjustment made based on historical spend and projected needs
13	Office Support Supplies	998			Adjustment made based on historical spend and projected needs
14	Computer Hardware Under \$5,000	1,227			Allocated across programs; overall budget increased by \$5,584
15	Computer Software	1,991			Allocated across programs based upon need; overall budget increased by \$11,997
16	Office Furniture / Equipment Under \$5,000	2,919			Allocated across programs based upon need; overall budget increased by \$4,574
17	Permits and Other Fees	3,000			Adjusted based upon annual work plan needs
18	Safety Supplies	3,500			Allocated across programs based on need; overall budget increased by \$78,420
19	Educational Reimbursements	4,823			Allocated across programs based upon need; total budget remains the same
20	Uniforms	4,900			Adjustment made based on historical spend and projected needs
21	Rental of Other Equipment	7,140			Adjustment made based upon historical spend and projected needs
22	In-State Training and Related Travel	7,779			Learning and Development Plan updated annually for anticipated fiscal year needs

## IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
23	Janitorial Supplies	10,000			Adjustment made based upon historical spend and projected needs
24	Tires and Tubes	10,000			Adjustment made based upon historical spend and projected needs
25	Repair and Maintenance of Equipment	75,589			Allocated across programs based upon need; overall budget increased by \$138,772
26	Crane Creek M-1 Canal Flow Restoration	90,000			Adjusted based upon annual operation and maintenance expense need
27	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	90,899			Adjustment made based upon historical spend and projected needs
28	Repair and Maintenance of Buildings	103,204			Adjustment made based upon historical spend and projected needs
29	Repair and Maintenance of Property and Works	242,978			Adjustment made based upon historical spend and projected needs
30	Chemical Supplies	492,090			Adjusted based upon annual work plan needs
31	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	768,948			Adjusted based upon annual operation and maintenance expense need
32	Black Creek Water Resource Development Project	1,440,000			Adjusted based upon annual operation and maintenance expense need
Operating Capital Outlay				530,612	
1	Motor Vehicles	39,485			Adjusted based on annual work plan needs
2	Computer Hardware Over \$5,000	52,262			Allocated across programs; overall budget increased by \$315,339
3	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	438,865			Adjusted based upon annual work plan needs
Fixed Capital Outlay				11,826,737	
1	Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements	14,000			Adjusted based upon annual work plan needs
2	Capital Facilities Structural and Mechanical Repairs	500,000			Adjusted based upon annual work plan needs
3	Field Activities — Land Management	503,509			Adjusted based upon annual work plan needs
4	Lake Apopka Lock and Dam Rehabilitation	600,000			Adjustment based upon project schedule
5	District Headquarters Administration Roof Replacement	650,000			New project identified
6	Mold Remediation and Repairs at District Facilities	750,000			New project identified
7	Moss Bluff Lock Rehabilitation Design	1,000,000			New project identified
8	Infrastructure Rehabilitation and Improvements	1,149,388			Adjusted based upon annual work plan needs
9	C-231 Repair Seepage Areas	1,299,750			Adjustment based upon project schedule
10	Burrell Dam Rehabilitation Construction	5,360,090			Adjustment based upon project schedule
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				76,356	
1	Debt Service Interest — Long Term Lease	1,198			GASB 87 compliance annual estimate for Jacksonville Service Center Lease
2	Debt Service Principal — Long Term Lease	4,317			GASB 87 compliance annual estimate for Jacksonville Service Center Lease
3	Debt Service Interest — Software Subscription	11,458			Allocated across programs based upon GASB 96 annual estimate for SBITAs
4	Debt Service Principal — Software Subscription	59,383			Allocated across programs based upon GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			0.99	17,073,562	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Tentative Budget for FY 2025–26			106.13	\$ 43,436,994	

### 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.

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

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 for merit pay increases based on an employee's documented performance, 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 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 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2024–25 Amended 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 Amended Budget, show an increase primarily due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$73,608), Repair and Maintenance of Buildings (\$110,414), Chemical Supplies (\$160,152), Rental of Buildings and Property (\$182,000), Chemical Supplies — Invasive Plant Management (\$186,461), Motor Fuels and Lubricants (\$209,465), Utilities (\$317,465), and Insurance and Bonds (\$382,875). Fixed Capital Outlay shows an increase primarily due to increases in Facility Maintenance and Security Upgrades (\$1,800,000), Operational Support Placeholder (\$1,055,910), and Burrell Lock Rehabilitation (\$4,070,950), which were partially offset by a decrease in S-157 Rehabilitation (\$1,188,507).

#### **Budget Variances**

The program budget for Operation and Maintenance of Works and Lands in the FY 2025–26 Tentative Budget has a 9.4 percent, or \$3,736,315, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 5.3 percent, or \$510,349 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.99 FTEs from program 2.0.



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

Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.

- Contracted Services will increase by 4.1 percent, or \$223,623, due to projected increases in Court Reporter and Transcription Services (\$139), Software Maintenance Services (\$264), Legal Services / Attorney's Fees (\$10,800), Janitorial Services (\$27,896), Consultant Services (\$41,308), Locktending Services (\$53,992), Computer Technology Services (\$63,835), Fire Management — Prescribed Burns (\$72,111), 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 Lake Apopka North Shore Canal Clearing (\$272,190), West Augustine — Twelve Mile Swamp (\$220,407), Legal Settlement (\$25,000), Mechanical Services (\$17,156), and Vegetation Management and Planting Services (\$5,286).
- Operating Expenses will increase by 44.1 percent, or \$3,288,103, due to projected increases in Printing and Reproduction Services (\$2), Travel — District Business (\$32), Advertising (\$33), Training — No Travel (\$63), Cellular Telephones and Accessories (\$212), Books and Technical Materials (\$217), Meeting Resources (\$240), Promotional Activities (\$250), Subscriptions (\$447), Insurance and Bonds (\$528), Recording and Court Costs (\$894), Field, Facility, and Fleet — Tools Under \$5,000 (\$943), Office Support Supplies (\$998), Computer Hardware Under \$5,000 (\$1,227), Computer Software (\$1,991), Office Furniture / Equipment Under \$5,000 (\$2,919), Permits and Other Fees (\$3,000), Safety Supplies (\$3,500), Educational Reimbursements (\$4,823), Uniforms (\$4,900), Rental of Other Equipment (\$7,140), In-State Training and Related Travel (\$7,779), Janitorial Supplies (\$10,000), Tires and Tubes (\$10,000), Repair and Maintenance of Equipment (\$75,589), Crane Creek M-1 Canal Flow Restoration (\$90,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$90,899), Repair and Maintenance of Buildings (\$103,204), Repair and Maintenance of Property and Works (\$242,978), Chemical Supplies (\$492,090), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948), and Black Creek Water Resource Development Project (\$1,440,000), which are offset by decreases in Fire Management — Prescribed Burns (\$61,889), Telephone and Communications (\$8,757), Memberships, Professional Certifications, and Licenses (\$3,829), Motor Fuels and Lubricants (\$1,971), Moving Expenses (\$671), and Out of State Travel / Training (\$626).
- Operating Capital Outlay will increase by 24.3 percent, or \$489,006, due to projected increases in Motor Vehicles (\$39,485), Computer Hardware Over \$5,000 (\$52,262), and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$438,865), which are offset by decreases in Office Furniture / Equipment Over \$5,000 (\$22,853), Fire Management — Prescribed Burns (\$14,753), and Field Activities — Land Management (\$4,000).
- Fixed Capital Outlay will decrease by 5.7 percent, or \$851,122, due to projected decreases in Burrell Lock Rehabilitation (\$4,194,090), S-157 Rehabilitation (\$2,662,969), Facility Maintenance and Security Upgrades (\$1,800,000),

#### IV. Program and Activity Allocations

Operational Support Placeholder (\$1,055,910), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$490,768), Chip Seal Fellsmere Grade (\$451,705), District Headquarters Chiller #1 Replacement (\$425,000), Palm Bay Service Center Fleet Building Roof Replacement (\$325,000), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$281,450), Upgrade Lake Apopka North Shore Pump Stations with Remote Operations (\$209,122), Sawgrass Lake Pump Station — North Rehabilitation (\$150,000), C-54 Erosion Repairs (\$150,000), Indian Lake Road Concrete Work – Tiger Bay State Forest (\$93,285), District Headquarters Restroom / Breakroom Renovations (\$85,000), Manatee Barriers (\$79,948), District Headquarters Generator Control Panel Upgrades (\$75,000), Seal Tom Lawton Parking Lot (\$50,000), Walkways / Platforms in Support of Data Collection (\$37,732), S-157 Wingwalls and Manatee Overlook (\$37,031), Recap Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$13,592), and Stabilize Lust Road Slope with Geosynthetic (SOX) (\$10,257), which are offset by increases in Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements (\$14,000), Capital Facilities Structural and Mechanical Repairs (\$500,000), Field Activities — Land Management (\$503,509), Lake Apopka Lock and Dam Rehabilitation (\$600,000), District Headquarters Administration Roof Replacement (\$650,000), Mold Remediation and Repairs at District Facilities (\$750,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$1,149,388), C-231 Repair Seepage Areas (\$1,299,750), and Burrell Dam Rehabilitation Construction (\$5,360,090).

- Debt Services will increase by 38.4 percent, or \$76,356, 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.

#### Major Budget Items

A total budget of \$11,085,000 is included for projects identified in Appendix C. A list identifying each project is provided in the applicable activity/subactivity.

Project Name	District Tentative Budgeted Funding
Burrell Dam Rehabilitation Construction	\$5,450,000
Infrastructure Rehabilitation and Improvements	\$1,610,000
C-231 Repair Seepage Areas	\$1,300,000
Moss Bluff Lock Rehabilitation Design	\$1,000,000
Lake Apopka Lock and Dam Rehabilitation	\$1,000,000
Levee Repairs	\$375,000
S-157 Wingwalls and Manatee Overlook	\$300,000
Walkways / Platforms in Support of Data Collection	\$50,000

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

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

- Salaries and Benefits – \$10,100,417 for 99.14 FTEs
  - 3.1 Land Management (31.22 FTEs)
  - 3.2 Works (31.22 FTEs)
  - 3.3 Facilities (6.5 FTEs)
  - 3.4 Invasive Plant Control (7.78 FTEs)
  - 3.5 Other Operations and Maintenance Activities (2.64 FTEs)
  - 3.6 Fleet Services (14.5 FTEs)
  - 3.7 Technology and Information Services (5.28 FTEs)
- Contracted Services
  - Vegetation Management and Planting Services (\$2,944,047)
  - Fire Management — Prescribed Burns (\$430,000)
  - Locktending Services (\$325,000)
  - Janitorial Services (\$300,000)
  - Computer Technology Services (\$296,177)
  - Security Services (\$250,000)
  - Mechanical Services (\$215,000)
  - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$200,000)
  - Software Maintenance Services (\$119,377)
  - Longleaf Pine Preserve (\$115,217)
  - Consultant Services (\$113,561)
  - Lake Jesup Conservation Area (\$100,000)
  - 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)
  - Environmental Management (\$23,000)
  - Legal Services / Attorney's Fees (\$15,200)
  - Court Reporter and Transcription Services (\$2,639)
- Operating Expenses
  - Black Creek Water Resource Development Project (\$1,440,000)
  - Chemical Supplies (\$1,275,000)
  - Utilities (\$1,258,000)
  - Insurance and Bonds (\$1,038,493)
  - Motor Fuels and Lubricants (\$956,000)
  - Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$757,250)
  - Repair and Maintenance of Equipment (\$682,875)
  - Repair and Maintenance of Property and Works (\$610,391)
  - 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)
- Crane Creek M-1 Canal Flow Restoration (\$90,000)
- In-State Training and Related Travel (\$55,813)
- Computer Hardware Under \$5,000 (\$54,124)
- Safety Supplies (\$51,491)
- Seeds, Sod, Shrubs, and Fertilizer (\$44,000)
- Telephone and Communications (\$43,922)
- Janitorial Supplies (\$40,000)
- Rental of Other Equipment (\$38,500)
- Cellular Telephones and Accessories (\$36,761)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$31,500)
- Uniforms (\$25,082)
- Permits and Other Fees (\$23,200)
- Travel — District Business (\$21,320)
- Office Furniture / Equipment Under \$5,000 (\$13,161)
- Office Support Supplies (\$11,305)
- Memberships, Professional Certifications, and Licenses (\$6,329)
- Educational Reimbursements (\$5,768)
- Training — No Travel (\$5,230)
- Freight, Moving, and Storage (\$5,000)
- Computer Software (\$4,449)
- Recording and Court Costs (\$3,694)
- Other Utilities (\$2,500)
- Meeting Resources (\$2,463)
- Printing and Reproduction Services (\$2,042)
- Books and Technical Materials (\$1,742)
- Out of State Travel / Training (\$1,407)
- Advertising (\$783)
- Promotional Activities (\$750)
- Subscriptions (\$450)
- Rewards, Recognition, Prizes, and Awards (\$282)
- Operating Capital Outlay
  - Motor Vehicles (\$1,240,500)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,160,000)
  - Computer Hardware Over \$5,000 (\$101,734)
  - Office Furniture / Equipment Over \$5,000 (\$824)
- Fixed Capital Outlay
  - Field Activities — Land Management (\$1,038,700)
  - Mold Remediation and Repairs at District Facilities (\$750,000)
  - District Headquarters Administration Roof Replacement (\$650,000)
  - Capital Facilities Structural and Mechanical Repairs (\$500,000)
  - Security Residence Repairs and Upgrades (\$62,000)

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

- Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements (\$40,000)
- Debt Services
  - Debt Service Interest — Long Term Lease (\$106,800)
  - Debt Service Principal — Long Term Lease (\$80,000)
  - Debt Service Principal — Software Subscription (\$74,709)
  - Debt Service Interest — Software Subscription (\$13,787)

## 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 779,745 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 779,745 acres, the District is the lead manager for approximately 433,951 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,934,342	\$ 2,375,760	\$ 2,710,659	\$ 2,992,332	\$ 3,097,817	\$ 105,485	3.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,173,091	1,140,147	1,198,500	1,592,392	2,013,614	421,222	26.5%
Operating Expenses	543,111	647,004	518,905	855,870	1,058,308	202,438	23.7%
Operating Capital Outlay	65,089	-	-	18,753	-	(18,753)	-100.0%
Fixed Capital Outlay	1,476,753	1,361,385	610,504	1,665,412	1,038,700	(626,712)	-37.6%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,192,386</b>	<b>\$ 5,524,296</b>	<b>\$ 5,038,568</b>	<b>\$ 7,124,759</b>	<b>\$ 7,208,439</b>	<b>\$ 83,680</b>	<b>1.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 3,780,896	\$ 774,346	\$ -	\$ -	\$ 2,653,197	\$ -	\$ 7,208,439

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits		\$ 3,097,817	\$ -	\$ 3,097,817
Other Personal Services		-	-	-
Contracted Services		804,117	1,209,497	2,013,614
Operating Expenses		563,308	495,000	1,058,308
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	1,038,700	1,038,700
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
<b>TOTAL</b>		<b>\$ 4,465,242</b>	<b>\$ 2,743,197</b>	<b>\$ 7,208,439</b>

### Trends and Changes

Land Management projects are split between Activity 3.1, Land Management, and Activity 3.4, Invasive Plant Control. The major expenses under this activity usually include Vegetative Management under Contracted Services and Chemical Supplies under Operating Expenses. From year to year, the tasks completed have seen

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

fluctuations and will continue to fluctuate between the two activities based upon 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.

Since FY 2021–22, the activity's total FTEs have been increased by 2.02, from 29.2 in FY 2021–22 to 31.22 in FY 2025–26 due to staff redirections within the program.

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 for merit pay increases based on an employee's documented performance, 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 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2024–25 Amended 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 Vegetation Management and Planting Services (\$74,188) and West Augustine — Twelve Mile Swamp (\$220,407).

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

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 (\$39,373), Fire Management — Prescribed Burns (\$40,259), Rental of Charter Aircraft and Pilot for Land Management Activities (\$58,603), Repair and Maintenance of Property and Works (\$89,641), and Utilities (\$98,169). Fixed Capital Outlay shows an increase mainly due to increases in Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$227,030), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$281,320), and Chip Seal Fellsmere Grade (\$451,200).

#### **Budget Variances**

The activity budget for Land Management in the FY 2025–26 Tentative Budget has a 1.2 percent, or \$83,680, increase compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 3.5 percent, or \$105,485 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.25 FTEs within the program. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 26.5 percent, or \$421,222, due to projected increases in Fire Management — Prescribed Burns (\$72,111), Longleaf Pine Preserve (\$91,217), Lake Jesup Conservation Area (\$97,500), Vegetation Management and Planting Services (\$185,201), 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 23.7 percent, or \$202,438, due to projected increases in Meeting Resources (\$61), Subscriptions (\$450), Safety Supplies (\$686), Uniforms (\$3,000), In-State Training and Related Travel (\$3,834), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,622), and Repair and Maintenance of Property and Works (\$244,557), which are offset by decreases in Fire Management — Prescribed Burns (\$61,889), Field, Facility, and Fleet — Tools Under \$5,000 (\$6,557), Motor Fuels and Lubricants (\$2,971), Repair and Maintenance of Equipment (\$1,636), Out of State Travel / Training (\$634), and Office Furniture / Equipment Under \$5,000 (\$85).
- Operating Capital Outlay will decrease by 100 percent, or \$18,753, due to no projected need in Fire Management — Prescribed Burns (\$14,753) and Field Activities — Land Management (\$4,000).
- Fixed Capital Outlay will decrease by 37.6 percent, or \$626,712, due to projected decreases in Chip Seal Fellsmere Grade (\$451,200), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$281,320), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$227,030), Indian Lake Road Concrete Work – Tiger Bay State Forest (\$87,802), Security Residence Repairs and Upgrades (\$62,000), Infrastructure Rehabilitation and Improvements (\$10,612), and Stabilize Lust Road Slope with Geosynthetic (SOX) (\$10,257),



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

which are offset by an increase in Field Activities — Land Management (\$503,509).

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

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

- Salaries and Benefits (\$3,097,817)
- Contracted Services
  - Vegetation Management and Planting Services (\$1,054,117)
  - 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 (\$27,435)
  - 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)
  - 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)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 2,234,961	\$ 2,377,154	\$ 2,570,626	\$ 2,916,314	\$ 2,974,053	\$ 57,739	2.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	722,937	785,031	753,880	1,153,198	974,000	(179,198)	-15.5%
Operating Expenses	695,817	806,121	765,085	890,067	3,325,928	2,435,861	273.7%
Operating Capital Outlay	-	7,653	36,353	22,473	-	(22,473)	-100.0%
Fixed Capital Outlay	4,551,443	2,327,229	6,687,998	10,575,410	11,085,000	509,590	4.8%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 8,205,158</b>	<b>\$ 6,303,188</b>	<b>\$ 10,813,942</b>	<b>\$ 15,557,462</b>	<b>\$ 18,358,981</b>	<b>\$ 2,801,519</b>	<b>18.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$18,268,981	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 18,358,981

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 2,974,053	\$ -	\$ 2,974,053
Other Personal Services	-	-	-
Contracted Services	974,000	-	974,000
Operating Expenses	3,325,928	-	3,325,928
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	11,085,000	11,085,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 7,273,981</b>	<b>\$ 11,085,000</b>	<b>\$ 18,358,981</b>

### Trends and Changes

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

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

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

The activity's total FTEs have had minimal changes since FY 2021–22. The FTE count will increase slightly from 31.20 in FY 2024–25 to 31.22 in FY 2025–26.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, this activity had noticeable increases in Salaries and Benefits 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 for merit pay increases based on an employee's documented performance, 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 Fixed Capital Outlay 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 Amended Budget, the activity had a significant overall increase. Salaries and Benefits in the FY 2024–25 Amended 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 primarily due to increases in Consultant Services (\$22,126), Remove / Mulch Canal Vegetation (\$37,047), Vegetation Management and Planting Services (\$62,750), and Lake Apopka North Shore Canal Clearing (\$272,190).

Operating Expenses experienced an increase when comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, largely due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$16,741), Chemical Supplies (\$61,648), and Utilities (\$84,154), which were partially 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 (\$13,880). Fixed Capital Outlay had an increase that was mostly attributed to the addition of the state funded Operational Support Placeholder (\$5,000,000), which were partially offset by decreases in a decrease in S-157 Rehabilitation (\$1,188,507) and Lake Apopka Wildlife Drive Levee Repairs (\$461,777).

#### **Budget Variances**

The activity budget for Works in the FY 2025–26 Tentative Budget has an 18 percent, or \$2,801,519, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

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

- Salaries and Benefits will increase by 2 percent, or \$57,739 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will decrease by 15.5 percent, or \$179,198, due to a projected decrease in Lake Apopka North Shore Canal Clearing (\$272,190), which is offset by increases in Software Maintenance Services (\$4,900), Vegetation Management and Planting Services (\$34,100), and Locktending Services (\$53,992).
- Operating Expenses will increase by 273.7 percent, or \$2,435,861, 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), In-State Training and Related Travel (\$3,200), Rental of Other Equipment (\$5,000), Repair and Maintenance of Property and Works (\$10,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$15,213), Crane Creek M-1 Canal Flow Restoration (\$90,000), Chemical Supplies (\$100,000), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948), and Black Creek Water Resource Development Project (\$1,440,000), which are offset by a decrease in Memberships, Professional Certifications, and Licenses (\$4,000).
- Operating Capital Outlay will decrease by 100 percent, or \$22,473, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$22,473).
- Fixed Capital Outlay will increase by 4.8 percent, or \$509,590, due to projected increases in Lake Apopka Lock and Dam Rehabilitation (\$600,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$1,160,000), C-231 Repair Seepage Areas (\$1,299,750), and Burrell Dam Rehabilitation Construction (\$5,360,090), which are offset by decreases in Burrell Lock Rehabilitation (\$4,194,090), S-157 Rehabilitation (\$2,662,969), Operational Support Placeholder (\$1,055,910), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$263,738), Upgrade Lake Apopka North Shore Pump Stations with Remote Operations (\$209,122), C-54 Erosion Repairs (\$150,000), Sawgrass Lake Pump Station — North Rehabilitation (\$150,000), Manatee Barriers (\$79,948), Seal Tom Lawton Parking Lot (\$50,000), Walkways / Platforms in Support of Data Collection (\$37,732), S-157 Wingwalls and Manatee Overlook (\$37,031), Recap Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$13,592), Indian Lake Road Concrete Work – Tiger Bay State Forest (\$5,483), Chip Seal Fellsmere Grade (\$505), and Stabilize Roach Road Slope with Geosynthetic (SOX) (\$130).

#### IV. Program and Activity Allocations

##### Major Budget Items

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

<b>Project Name</b>	<b>District Tentative Budgeted Funding</b>
Burrell Dam Rehabilitation Construction	5,450,000
Infrastructure Rehabilitation and Improvements	1,610,000
C-231 Repair Seepage Areas	\$1,300,000
Moss Bluff Lock Rehabilitation Design	\$1,000,000
Lake Apopka Lock and Dam Rehabilitation	\$1,000,000
Levee Repairs	\$375,000
S-157 Wingwalls and Manatee Overlook	\$300,000
Walkways / Platforms in Support of Data Collection	\$50,000

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

- Salaries and Benefits (\$2,974,053)
- Contracted Services
  - Vegetation Management and Planting Services (\$494,000)
  - Locktending Services (\$325,000)
  - 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
  - Black Creek Water Resource Development Project (\$1,440,000)
  - Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948)
  - Utilities (\$415,000)
  - Repair and Maintenance of Property and Works (\$175,000)
  - Chemical Supplies (\$175,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$160,000)
  - Crane Creek M-1 Canal Flow Restoration (\$90,000)
  - Rental of Other Equipment (\$30,000)
  - In-State Training and Related Travel (\$14,230)
  - 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)

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

- 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)

## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 558,335	\$ 504,780	\$ 593,245	\$ 549,182	\$ 756,793	\$ 207,611	37.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	634,113	571,145	549,378	800,260	940,000	139,740	17.5%
Operating Expenses	1,111,913	1,330,218	1,572,445	2,369,999	2,503,325	133,326	5.6%
Operating Capital Outlay	182,325	28,823	20,718	8,625	-	(8,625)	-100.0%
Fixed Capital Outlay	2,221,478	271,958	795,885	2,736,00	2,002,000	(734,000)	-26.8%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	51,331	150,848	154,619	181,285	186,800	5,515	3.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,759,495</b>	<b>\$ 2,857,772</b>	<b>\$ 3,686,290</b>	<b>\$ 6,645,351</b>	<b>\$ 6,388,918</b>	<b>\$ (256,433)</b>	<b>-3.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 6,326,918	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 6,388,918

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 756,793	\$ -	\$ 756,793
Other Personal Services	-	-	-
Contracted Services	940,000	-	940,000
Operating Expenses	2,503,325	-	2,503,325
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	2,002,000	2,002,000
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	186,800	186,800
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 4,200,118</b>	<b>\$ 2,188,800</b>	<b>\$ 6,388,918</b>

### Trends and Changes

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

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

practices, contract negotiations, and more efficient staff assignments. The completed District-owned service center, located in Apopka, replaced the need for the leased Maitland Service Center 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 Amended Budget, variances are shown for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Amended 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 Security Services (\$58,044), Janitorial Services (\$72,540), and Mechanical Services (\$101,561). Operating Expenses had an increase mainly due to increases in Repair and Maintenance of Buildings (\$102,212), 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 a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$12,093). 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 Tentative Budget has a 3.9 percent, or \$256,433, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 37.8 percent, or \$207,611 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 1 FTE from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 17.5 percent, or \$139,740, due to projected increases in Vegetation Management and Planting Services (\$20,000), Janitorial Services (\$27,896), and Security Services (\$109,000), which are offset by a decrease in Mechanical Services (\$17,156).
- Operating Expenses will increase by 5.6 percent, or \$133,326, due to projected increases in Office Support Supplies (\$325), 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 (\$103,204), which are offset by decreases in Repair and Maintenance of Property and Works (\$11,579) and Meeting Resources (\$324).
- Operating Capital Outlay will decrease by 100 percent, or \$8,625, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$8,625).
- Fixed Capital Outlay will decrease by 26.8 percent, or \$734,000, 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), District Headquarters Restroom / Breakroom Renovations (\$85,000), and District Headquarters Generator Control Panel Upgrades (\$75,000), which are offset by increases in Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements (\$14,000), Security Residence Repairs and Upgrades (\$62,000), Capital Facilities Structural and Mechanical Repairs (\$500,000), District Headquarters Administration Roof Replacement (\$650,000), and Mold Remediation and Repairs at District Facilities (\$750,000).
- Debt Services will increase by 3 percent, or \$5,515, due to an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

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

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

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

- Salaries and Benefits (\$756,793)
- 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)
  - 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
  - Mold Remediation and Repairs at District Facilities (\$750,000)
  - District Headquarters Administration Roof Replacement (\$650,000)
  - Capital Facilities Structural and Mechanical Repairs (\$500,000)
  - Security Residence Repairs and Upgrades (\$62,000)
  - Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements (\$40,000)
- Debt Services
  - Debt Service Interest — Long Term Lease (\$106,800)
  - Debt Service Principal — Long Term Lease (\$80,000)

## IV. Program and Activity Allocations

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

### District Description

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

### Expenditures and Budget

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

Fiscal Years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 585,121	\$ 666,205	\$ 632,296	\$ 761,423	\$ 772,300	\$ 10,877	1.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	991,143	1,135,864	885,001	1,495,517	1,250,930	(244,587)	-16.4%
Operating Expenses	828,530	654,648	633,669	925,167	1,316,319	391,152	42.3%
Operating Capital Outlay	-	-	-	87,737	-	(87,737)	-100.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,404,794</b>	<b>\$ 2,456,717</b>	<b>\$ 2,150,966</b>	<b>\$ 3,269,844</b>	<b>\$ 3,339,549</b>	<b>\$ 69,705</b>	<b>2.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,526,249	\$ 300,000	\$ -	\$ -	\$ 1,513,300	\$ -	\$ 3,339,549

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 772,300	\$ -	\$ 772,300
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	-	-	-
<b>TOTAL</b>	<b>\$ 1,826,249</b>	<b>\$ 1,513,300</b>	<b>\$ 3,339,549</b>

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

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

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

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

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 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Amended 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 (\$610,516). The increase under Operating Expenses was mainly due to an increase in Chemical Supplies (including Invasive Plant Management) (\$284,965). Operating Capital Outlay increased due to an increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$87,737).

##### **Budget Variances**

The activity budget for Invasive Plant Control in the FY 2025–26 Tentative Budget has a 2.1 percent, or \$69,705, increase compared to the FY 2024–25 Amended Budget.

- Salaries and Benefits will increase by 1.4 percent, or \$10,877 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.

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

- Contracted Services will decrease by 16.4 percent, or \$244,587, due to a projected decrease in Vegetation Management and Planting Services (\$244,587).
- Operating Expenses will increase by 42.3 percent, or \$391,152, due to projected increases in Uniforms (\$500) and Chemical Supplies (\$392,090), which are offset by decreases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$752) and Safety Supplies (\$686).
- Operating Capital Outlay will decrease by 100 percent, or \$87,737, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$87,737).

#### **Major Budget Items**

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

- Salaries and Benefits (\$772,300)
- Contracted Services
  - Vegetation Management and Planting Services (\$1,250,930)
- Operating Expenses
  - Chemical Supplies (\$1,100,000)
  - Chemical Supplies — Invasive Plant Management (\$200,000)
  - In-State Training and Related Travel (\$10,389)
  - 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 621,537	\$ 1,034,516	\$ 914,145	\$ 478,219	\$ 449,118	\$ (29,101)	-6.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	72,262	30,052	106,709	69,230	55,933	(13,297)	-19.2%
Operating Expenses	158,266	179,780	206,210	202,711	200,544	(2,167)	-1.1%
Operating Capital Outlay	44	22,597	2,467	44,958	59,130	14,172	31.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 852,109</b>	<b>\$ 1,266,945</b>	<b>\$ 1,229,531</b>	<b>\$ 795,118</b>	<b>\$ 764,725</b>	<b>\$ (30,393)</b>	<b>-3.8%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 764,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 764,725

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 449,118	\$ -	\$ 449,118
Other Personal Services	-	-	-
Contracted Services	55,933	-	55,933
Operating Expenses	200,544	-	200,544
Operating Capital Outlay	59,130	-	59,130
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 764,725</b>	<b>\$ -</b>	<b>\$ 764,725</b>

### Trends and Changes

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

A significant increase under Salaries and Benefits during the three-year comparison period 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 in Contracted Services, which was partially offset with a reduction in Legal Settlement (\$40,770), and an increase in Insurance and Bonds in Operating Expenses, 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 Amended 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 (\$18,814) 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 Tentative Budget has a 3.8 percent, or \$30,393, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 6.1 percent, or \$29,101, decrease in this activity due to a reallocation of FTEs within the program.
- Contracted Services will decrease by 19.2 percent, or \$13,297, due to a projected decrease in Legal Settlement (\$25,000), which is offset by increases in Computer Technology Services (\$4), Court Reporter and Transcription Services (\$139), Consultant Services (\$760), and Legal Services / Attorney's Fees (\$10,800).
- Operating Expenses will decrease by 1.1 percent, or \$2,167, due to projected decreases in Telephone and Communications (\$8,757), Computer Hardware Under \$5,000 (\$2,141), and Subscriptions (\$3), which are offset by increases in Printing and Reproduction Services (\$2), Office Furniture / Equipment Under \$5,000 (\$4), Travel — District Business (\$22), Advertising (\$33), Training — No Travel (\$36), Repair and Maintenance of Equipment (\$44), Memberships, Professional Certifications, and Licenses (\$171), Cellular Telephones and Accessories (\$212), Books and Technical Materials (\$217), Promotional Activities (\$250), Office Support Supplies (\$258), Meeting Resources (\$503),

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

Insurance and Bonds (\$528), In-State Training and Related Travel (\$737), Recording and Court Costs (\$894), and Educational Reimbursements (\$4,823).

- Operating Capital Outlay will increase by 31.5 percent, or \$14,172, due to a projected increase in Computer Hardware Over \$5,000 (\$37,025), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,853).

#### **Major Budget Items**

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

- Salaries and Benefits (\$449,118)
- Contracted Services
  - Environmental Management (\$23,000)
  - Legal Services / Attorney's Fees (\$15,200)
  - Consultant Services (\$14,435)
  - Court Reporter and Transcription Services (\$2,639)
  - Computer Technology Services (\$659)
- Operating Expenses
  - Insurance and Bonds (\$91,071)
  - Telephone and Communications (\$43,922)
  - Cellular Telephones and Accessories (\$36,761)
  - Repair and Maintenance of Equipment (\$7,680)
  - Educational Reimbursements (\$5,768)
  - Recording and Court Costs (\$3,694)
  - Meeting Resources (\$2,063)
  - Books and Technical Materials (\$1,742)
  - Computer Hardware Under \$5,000 (\$1,648)
  - In-State Training and Related Travel (\$1,565)
  - Travel — District Business (\$1,172)
  - Office Support Supplies (\$898)
  - Memberships, Professional Certifications, and Licenses (\$662)
  - Advertising (\$633)
  - Promotional Activities (\$250)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$250)
  - Training — No Travel (\$244)
  - Rewards, Recognition, Prizes, and Awards (\$200)
  - Permits and Other Fees (\$200)
  - Office Furniture / Equipment Under \$5,000 (\$79)
  - Printing and Reproduction Services (\$42)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$58,306)
  - Office Furniture / Equipment Over \$5,000 (\$824)



## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 969,488	\$ 931,489	\$ 1,118,123	\$ 1,248,939	\$ 1,352,460	\$ 103,521	8.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	287	5,096	-	-	-	-
Operating Expenses	1,626,491	1,807,094	1,803,695	2,129,687	2,244,343	114,656	5.4%
Operating Capital Outlay	1,550,323	1,234,947	1,820,425	1,803,315	2,400,500	597,185	33.1%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 4,146,302</b>	<b>\$ 3,973,817</b>	<b>\$ 4,747,339</b>	<b>\$ 5,181,941</b>	<b>\$ 5,997,303</b>	<b>\$ 815,362</b>	<b>15.7%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 5,772,303	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 5,997,303

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,352,460	\$ -	\$ 1,352,460
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	-	-	-
<b>TOTAL</b>	<b>\$ 5,997,303</b>	<b>\$ -</b>	<b>\$ 5,997,303</b>

#### **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 for merit pay increases based on an employee’s documented performance, 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 Amended Budget, there were noticeable variances in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Amended 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 (\$101,000), which was offset by an increase in Motor Vehicles (\$83,890).

##### **Budget Variances**

The activity budget for Fleet Services in the FY 2025–26 Tentative Budget has a 15.7 percent, or \$815,362, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 8.3 percent, or \$103,521, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Operating Expenses will increase by 5.4 percent, or \$114,656, due to projected increases in Rental of Other Equipment (\$440), Permits and Other Fees (\$2,000), Tires and Tubes (\$10,000), Repair and Maintenance of Equipment (\$50,000), and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$52,816), which are offset by a decrease in Uniforms (\$600).
- Operating Capital Outlay will increase by 33.1 percent, or \$597,185, due to projected increases in Motor Vehicles (\$39,485) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$557,700).

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

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

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

- Salaries and Benefits (\$1,352,460)
- Operating Expenses
  - Motor Fuels and Lubricants (\$950,000)
  - 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 (\$1,240,500)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,160,000)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 504,572	\$ 578,010	\$ 612,174	\$ 643,659	\$ 697,876	\$ 54,217	8.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	220,158	205,894	262,851	355,278	455,021	99,743	28.1%
Operating Expenses	77,117	92,675	67,498	81,421	94,258	12,837	15.8%
Operating Capital Outlay	9,187	174,278	54,914	28,191	43,428	15,237	54.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	46,410	58,480	17,655	88,496	70,841	401.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 811,034</b>	<b>\$ 1,097,267</b>	<b>\$ 1,055,917</b>	<b>\$ 1,126,204</b>	<b>\$ 1,379,079</b>	<b>\$ 252,875</b>	<b>22.5%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,372,479	\$ -	\$ -	\$ 6,170	\$ -	\$ 430	\$1,379,079

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 697,876	\$ -	\$ 697,876
Other Personal Services	-	-	-
Contracted Services	448,421	6,600	455,021
Operating Expenses	94,258	-	94,258
Operating Capital Outlay	43,428	-	43,428
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	88,496	88,496
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,283,983</b>	<b>\$ 95,096</b>	<b>\$ 1,379,079</b>

### Trends and Changes

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

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

##### **Budget Variances**

The activity budget for Technology and Information Services in the FY 2025–26 Tentative Budget has a 22.5 percent, or \$252,875, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 8.4 percent, or \$54,217 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 28.1 percent, or \$99,743, due to projected increases in Consultant Services (\$40,548) and Computer Technology Services (\$63,831), which are offset by a decrease in Software Maintenance Services (\$4,636).
- Operating Expenses will increase by 15.8 percent, or \$12,837, due to projected increases in Out of State Travel / Training (\$8), In-State Training and Related Travel (\$8), Travel — District Business (\$10), Training — No Travel (\$27), Office Support Supplies (\$415), Computer Software (\$1,991), Computer Hardware Under \$5,000 (\$3,368), and Repair and Maintenance of Equipment (\$7,681), which are offset by a decrease in Moving Expenses (\$671).
- Operating Capital Outlay will increase by 54 percent, or \$15,237, due to a projected increase in Computer Hardware Over \$5,000 (\$15,237).
- Debt Services will increase by 401.3 percent, or \$70,841, 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 (\$697,876)
- Contracted Services
  - Computer Technology Services (\$295,518)
  - Software Maintenance Services (\$94,377)
  - Consultant Services (\$65,126)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$52,476)
  - Repair and Maintenance of Equipment (\$27,195)
  - Training — No Travel (\$4,636)
  - Computer Software (\$4,449)
  - Travel — District Business (\$1,648)
  - Out of State Travel / Training (\$1,407)
  - In-State Training and Related Travel (\$1,294)
  - Office Support Supplies (\$907)
  - Rewards, Recognition, Prizes, and Awards (\$82)
  - Uniforms (\$82)
  - Office Furniture / Equipment Under \$5,000 (\$82)

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

- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$43,428)
- Debt Services
  - Debt Service Principal — Software Subscription (\$74,709)
  - Debt Service Interest — Software Subscription (\$13,787)

## **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 Division of Regulatory Services (DRS) and Bureau of Water Use Regulation is to focus on efficient and effective permitting.

The DRS 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 DRS 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 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.

- The pre-application portal has been enhanced to allow prospective applicants to request on-site field consultations regarding wetlands and to receive guidance regarding consumptive use permitting and stormwater harvesting.
- Developed an enhanced ERP application portal for minor modifications and letter modifications. The enhanced portal guides the applicant through the minor/letter modification process to help submit a more accurate and complete application.
- Implemented a minor/letter modification standard operating procedure (SOP) involving ORRS staff and Regulatory Managers to streamline review and issuance of minor and letter modifications to ERPs.
- Implemented an in-house weekly training program for all division staff and associated staff (ORRS, etc.) focusing on a variety of technical topics that help to improve staff's skills, understanding, foster cooperation, and enhance consistency of review.
- Continuing 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 verifications for annual statements of continuing use 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 11,470,209	\$ 13,299,853	\$ 14,501,676	\$ 17,494,949	\$ 18,785,267	\$ 1,290,318	7.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	648,586	408,140	436,706	1,176,659	1,249,277	72,618	6.2%
Operating Expenses	422,612	486,749	470,459	578,377	622,797	44,420	7.7%
Operating Capital Outlay	12,221	276,767	94,907	109,059	156,790	47,731	43.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	65,457	79,031	26,321	135,292	108,971	414.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,553,628</b>	<b>\$ 14,536,966</b>	<b>\$ 15,582,779</b>	<b>\$ 19,385,365</b>	<b>\$ 20,949,423</b>	<b>\$ 1,564,058</b>	<b>8.1%</b>

##### SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 18,785,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,785,267
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,239,185	-	-	9,434	-	658	1,249,277
Operating Expenses	622,797	-	-	-	-	-	622,797
Operating Capital Outlay	156,790	-	-	-	-	-	156,790
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	135,292	-	-	-	-	-	135,292
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 20,939,331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,434</b>	<b>\$ -</b>	<b>\$ 658</b>	<b>\$ 20,949,423</b>

##### 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	158.01	\$ 13,346,045	\$ 18,785,267	\$ -	\$ 18,785,267
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	1,239,185	10,092	1,249,277
Operating Expenses			622,797	-	622,797
Operating Capital Outlay			156,790	-	156,790
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	135,292	135,292
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 20,804,039</b>	<b>\$ 145,384</b>	<b>\$ 20,949,423</b>

##### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 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	158.01	5.12	3.3%
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	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>137.41</b>	<b>146.50</b>	<b>147.10</b>	<b>153.88</b>	<b>159.00</b>	<b>5.12</b>	<b>3.3%</b>

## IV. Program and Activity Allocations

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

4.0 Regulation

Fiscal Year 2025–26

#### TENTATIVE BUDGET — Fiscal Year 2025–26

FY 2024–25 Amended Budget		153.88	\$19,385,365	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	-
Other Personal Services				-
Contracted Services				149,805
1	Legal Settlement	128,475		
2	Temporary (Contingent) Labor Services	18,000		
3	Software Maintenance Services	3,330		
Operating Expenses				12,408
1	Telephone and Communications	11,390		
2	Moving Expenses	1,000		
3	Subscriptions	18		
Operating Capital Outlay				34,040
1	Office Furniture / Equipment Over \$5,000	34,040		
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL REDUCTIONS		-		196,253
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			5.12	1,290,318
1	Salaries and Benefits Potential Merit	423,149		
2	Salaries and Benefits Program 4.0 Adjustments	867,169	5.12	
Other Personal Services				-
Contracted Services				222,423
1	Court Reporter and Transcription Services	138		
2	Legal Services / Attorney's Fees	52,189		
3	Consultant Services	63,684		
4	Computer Technology Services	106,412		
Operating Expenses				56,828
1	Printing and Reproduction Services	2		
2	Uniforms	4		
3	Meeting Resources	4		
4	Advertising	34		
5	Out of State Travel / Training	66		
6	Travel — District Business	99		
7	Training — No Travel	353		
8	Rewards, Recognition, Prizes, and Awards	504		
9	Safety Supplies	595		
10	Books and Technical Materials	733		
11	Memberships, Professional Certifications, and Licenses	1,140		
12	Office Support Supplies	1,202		
13	Cellular Telephones and Accessories	1,713		
14	Office Furniture / Equipment Under \$5,000	2,167		
15	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	2,360		

#### IV. Program and Activity Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
16	Computer Software	3,138			Allocated across programs based upon need; overall budget increased by \$11,997
17	Recording and Court Costs	3,791			Allocated across program based upon need; overall budget increased by \$7,000
18	Computer Hardware Under \$5,000	3,885			Allocated across programs; overall budget increased by \$5,584
19	Insurance and Bonds	4,242			Allocated across programs based upon need; total budget remains the same
20	Educational Reimbursements	5,152			Allocated across programs based upon need; total budget remains the same
21	In-State Training and Related Travel	12,804			Learning and Development Plan updated annually for anticipated fiscal year needs
22	Repair and Maintenance of Equipment	12,840			Allocated across programs based upon need; overall budget increased by \$138,772
Operating Capital Outlay				81,771	
1	Computer Hardware Over \$5,000	81,771			Allocated across programs; overall budget increased by \$315,339
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				108,971	
1	Debt Service Interest — Software Subscription	17,605			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	91,366			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			5.12	1,760,311	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2025–26			159.00	\$20,949,423	

#### **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 for merit pay increases based on an employee's documented performance, 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 Amended 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 Amended 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 (\$180,808) and Consultant Services (\$389,531). Operating Expenses shows an increase mainly due to increases in Repair and Maintenance of Equipment (\$15,522), Computer Hardware Under \$5,000 (\$15,731), and Insurance and Bonds (\$53,257). Operating Capital Outlay shows an increase due to increases in Office Furniture / Equipment Over \$5,000 (\$35,300) and Computer Hardware Over \$5,000 (\$51,389), 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 Tentative Budget has an 8.1 percent, or \$1,564,058, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 7.4 percent, or \$1,290,318, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 5.12 FTEs mainly from program 1.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.

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

- Contracted Services will increase by 6.2 percent, or \$72,618, due to projected increases in Court Reporter and Transcription Services (\$138), Legal Services / Attorney's Fees (\$52,189), Consultant Services (\$63,684), and Computer Technology Services (\$106,412), which are offset by decreases in Legal Settlement (\$128,475), Temporary (Contingent) Labor Services (\$18,000), and Software Maintenance Services (\$3,330).
- Operating Expenses will increase by 7.7 percent, or \$44,420, due to projected increases in Printing and Reproduction Services (\$2), Uniforms (\$4), Meeting Resources (\$4), Advertising (\$34), Out of State Travel / Training (\$66), Travel — District Business (\$99), Training — No Travel (\$353), Rewards, Recognition, Prizes, and Awards (\$504), Safety Supplies (\$595), Books and Technical Materials (\$733), Memberships, Professional Certifications, and Licenses (\$1,140), Office Support Supplies (\$1,202), Cellular Telephones and Accessories (\$1,713), Office Furniture / Equipment Under \$5,000 (\$2,167), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,360), Computer Software (\$3,138), Recording and Court Costs (\$3,791), Computer Hardware Under \$5,000 (\$3,885), Insurance and Bonds (\$4,242), Educational Reimbursements (\$5,152), In-State Training and Related Travel (\$12,804), and Repair and Maintenance of Equipment (\$12,840), which are offset by decreases in Telephone and Communications (\$11,390), Moving Expenses (\$1,000), and Subscriptions (\$18).
- Operating Capital Outlay will increase by 43.8 percent, or \$47,731, due to a projected increase in Computer Hardware Over \$5,000 (\$81,771), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$34,040).
- Debt Services will increase by 414 percent, or \$108,971, 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 – \$18,785,267 for 158.01 FTEs
  - 4.1 Consumptive Use Permitting (26.98 FTEs)
  - 4.2 Water Well Construction Permitting and Contractor Licensing (2.69 FTEs)
  - 4.3 Environmental Resource and Surface Water Permitting (96.81 FTEs)
  - 4.4 Other Regulatory and Enforcement Activities (23.47 FTEs)
  - 4.5 Technology and Information (8.06 FTEs)
- Contracted Services
  - Consultant Services (\$495,601)
  - Computer Technology Services (\$452,796)
  - Software Maintenance Services (\$144,285)
  - Legal Services / Attorney's Fees (\$74,800)
  - Data Collection and Analysis Services (\$50,000)
  - Temporary (Contingent) Labor Services (\$18,810)
  - Court Reporter and Transcription Services (\$12,985)
- Operating Expenses
  - Insurance and Bonds (\$139,230)

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

- Computer Hardware Under \$5,000 (\$82,745)
- Telephone and Communications (\$67,149)
- Repair and Maintenance of Equipment (\$56,668)
- Cellular Telephones and Accessories (\$56,201)
- Recording and Court Costs (\$47,180)
- In-State Training and Related Travel (\$29,066)
- Postage and / or Courier Service (\$22,000)
- Travel — District Business (\$14,702)
- Advertising (\$13,617)
- Books and Technical Materials (\$12,070)
- Safety Supplies (\$11,870)
- Training — No Travel (\$11,195)
- Memberships, Professional Certifications, and Licenses (\$10,359)
- Educational Reimbursements (\$8,819)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$8,600)
- Office Support Supplies (\$7,113)
- Computer Software (\$6,802)
- Uniforms (\$5,166)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
- Office Furniture / Equipment Under \$5,000 (\$3,516)
- Out of State Travel / Training (\$2,152)
- Rewards, Recognition, Prizes, and Awards (\$1,126)
- Meeting Resources (\$312)
- Printing and Reproduction Services (\$208)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$155,530)
  - Office Furniture / Equipment Over \$5,000 (\$1,260)
- Debt Services
  - Debt Service Principal — Software Subscription (\$114,215)
  - Debt Service Interest — Software Subscription (\$21,077)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,875,682	\$ 2,054,163	\$ 2,282,916	\$ 3,060,671	\$ 3,346,207	\$ 285,536	9.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	140,473	75,063	63,398	125,778	266,131	140,353	111.6%
Operating Expenses	22,273	27,841	24,323	31,093	34,847	3,754	12.1%
Operating Capital Outlay	-	-	17,362	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,038,428</b>	<b>\$ 2,157,067</b>	<b>\$ 2,387,999</b>	<b>\$ 3,217,542</b>	<b>\$ 3,647,185</b>	<b>\$ 429,643</b>	<b>13.4%</b>

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025–26	\$ 3,647,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,647,185

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,346,207	\$ -	\$ 3,346,207
Other Personal Services	-	-	-
Contracted Services	266,131	-	266,131
Operating Expenses	34,847	-	34,847
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,647,185</b>	<b>\$ -</b>	<b>\$ 3,647,185</b>

### 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 consistently increased each year. 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.

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 CFWI 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 for merit pay increases based on an employee's documented performance, 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 Amended 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), Consultant Services (\$15,773), and a legal settlement and issues related to a contract addendum, which was ultimately terminated. 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 (\$4,586), which were partially offset by decreases in Uniforms (\$1,055), Travel — District Business (\$881), and Training — No Travel (\$540), Office Support Supplies (\$521). 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 Tentative Budget has a 13.4 percent, or \$429,643, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 9.3 percent, or \$285,536 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 111.6 percent, or \$140,353, due to projected increases in Legal Services / Attorney's Fees (\$10,900) and Consultant Services (\$160,981), which are offset by decreases in Legal Settlement (\$31,250) and Court Reporter and Transcription Services (\$278).
- Operating Expenses will increase by 12.1 percent, or \$3,754, due to projected increases in Training — No Travel (\$5), Memberships, Professional Certifications, and Licenses (\$102), Recording and Court Costs (\$486), and In-State Training and Related Travel (\$3,853), which are offset by decreases in Educational Reimbursements (\$515), Advertising (\$67), Travel — District Business (\$44), Books and Technical Materials (\$27), Office Support Supplies (\$16), Office Furniture / Equipment Under \$5,000 (\$8), Meeting Resources (\$7), Printing and Reproduction Services (\$4), and Subscriptions (\$4).

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

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

- Salaries and Benefits (\$3,346,207)
- Contracted Services
  - Consultant Services (\$178,074)
  - Data Collection and Analysis Services (\$50,000)
  - Temporary (Contingent) Labor Services (\$18,810)
  - Legal Services / Attorney's Fees (\$16,400)
  - Court Reporter and Transcription Services (\$2,847)
- Operating Expenses
  - Advertising (\$10,183)
  - In-State Training and Related Travel (\$8,948)
  - Recording and Court Costs (\$3,986)
  - 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 (\$2,422)
  - Books and Technical Materials (\$1,879)
  - Travel — District Business (\$456)
  - Training — No Travel (\$264)
  - Office Support Supplies (\$159)
  - Office Furniture / Equipment Under \$5,000 (\$86)
  - Meeting Resources (\$68)
  - Printing and Reproduction Services (\$46)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 240,142	\$ 257,912	\$ 263,061	\$ 446,978	\$ 332,006	\$ (114,972)	-25.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,885	627	474	10,122	8,493	(1,629)	-16.1%
Operating Expenses	280	224	742	1,593	2,446	853	53.5%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 244,307</b>	<b>\$ 258,763</b>	<b>\$ 264,277</b>	<b>\$ 458,693</b>	<b>\$ 342,945</b>	<b>\$ (115,748)</b>	<b>-25.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2025–26	\$ 342,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,945

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 332,006	\$ -	\$ 332,006
Other Personal Services	-	-	-
Contracted Services	8,493	-	8,493
Operating Expenses	2,446	-	2,446
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 342,945</b>	<b>\$ -</b>	<b>\$ 342,945</b>

### Trends and Changes

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

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

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

budget for merit pay increases based on an employee's documented performance, 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 during the same three-year comparison period mainly 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 Amended 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 increases in Consultant Services (\$2,939) and a legal settlement and issues related to a contract addendum, which was ultimately terminated. 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 Tentative Budget has a 25.2 percent, or \$115,748, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 25.7 percent, or \$114,972, decrease in this activity.
- Contracted Services will decrease by 16.1 percent, or \$1,629, due to a projected decrease in Legal Settlement (\$5,550), which is offset by increases in Court Reporter and Transcription Services (\$139), Consultant Services (\$760), and Legal Services / Attorney's Fees (\$3,022).
- Operating Expenses will increase by 53.5 percent, or \$853, due to projected increases in Printing and Reproduction Services (\$2), Office Furniture / Equipment Under \$5,000 (\$4), Meeting Resources (\$4), Office Support Supplies (\$8), Training — No Travel (\$18), Travel — District Business (\$22), Advertising (\$34), Memberships, Professional Certifications, and Licenses (\$65), Books and Technical Materials (\$119), In-State Training and Related Travel (\$228), and

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

Recording and Court Costs (\$350), 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 (\$332,006)
- Contracted Services
  - Legal Services / Attorney's Fees (\$4,000)
  - Consultant Services (\$3,799)
  - Court Reporter and Transcription Services (\$694)
- Operating Expenses
  - Recording and Court Costs (\$972)
  - Books and Technical Materials (\$458)
  - In-State Training and Related Travel (\$412)
  - Memberships, Professional Certifications, and Licenses (\$174)
  - Advertising (\$167)
  - Travel — District Business (\$111)
  - Training — No Travel (\$64)
  - Office Support Supplies (\$39)
  - Office Furniture / Equipment Under \$5,000 (\$21)
  - Meeting Resources (\$17)
  - Printing and Reproduction Services (\$11)

## 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 DRS 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 6,924,026	\$ 8,226,162	\$ 9,125,183	\$ 10,796,524	\$ 11,700,327	\$ 903,803	8.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	211,911	39,653	14,714	492,117	278,005	(214,112)	-43.5%
Operating Expenses	60,702	70,448	88,331	108,852	126,739	17,887	16.4%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 7,196,639</b>	<b>\$ 8,336,263</b>	<b>\$ 9,228,228</b>	<b>\$ 11,397,493</b>	<b>\$ 12,105,071</b>	<b>\$ 707,578</b>	<b>6.2%</b>

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 12,105,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,105,071

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 11,700,327	\$ -	\$ 11,700,327
Other Personal Services	-	-	-
Contracted Services	278,005	-	278,005
Operating Expenses	126,739	-	126,739
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 12,105,071</b>	<b>\$ -</b>	<b>\$ 12,105,071</b>

### 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. This trend continued into FY 2024–25, having received 1,730 ERP applications within the first six months, with 3,400-3,500 ERP applications projected by the end of the fiscal year. The DRS strives to issue quality permits quickly and has implemented and continues to maintain numerous programmatic enhancements that have improved productivity, time-

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

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 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 FY 2024–25.

Two new major rule changes have occurred this fiscal year. The first is the new stormwater rule ratified by Senate Bill 7040 and signed by the Governor on June 28, 2024. This new rule amended Chapter 62-330, F.A.C., and the Applicant’s Handbook Volumes I and II to include new performance standards for water quality treatment and new standards for the operation and maintenance of stormwater systems. The new operation and maintenance standards became effective on June 28, 2025, and the new water quality performance criteria are due to become effective on December 28, 2025. The second major rule change is to the mitigation banking rule ratified by Senate Bill 492, and which became effective on July 1, 2025. This bill amends 373.4136, Florida Statutes (Establishment and operation of mitigation banks) to revise several mitigation bank processes and standards, including credit release schedules, mitigation service areas, establishes proximity factors for out of basin use of credits, and criteria for the use of out of kind mitigation credits. To prepare for the administration of these major

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

rule changes, the DRS has conducted and will continue to conduct training sessions as well as participate in interagency meetings, discussions, and workshops on the correct and statewide consistent implementation of these rules and their effect on the permitting process and its stakeholders. In addition, the DRS plans to conduct outreach to applicants and consultants on the implementation of these new rules.

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. Since then, the FTEs have slightly fluctuated and will be increased to 96.8 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 for merit pay increases based on an employee's documented performance, 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 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 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Amended 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 increases in Consultant Services (\$371,075), and a legal settlement and issues related to a contract addendum, which was ultimately terminated. Operating Expenses increased mainly due to increases in In-State Training and Related Travel (\$5,843), 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 Tentative Budget has a 6.2 percent, or \$707,578, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 8.4 percent, or \$903,803, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 5.44 FTEs mainly from

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

program 1.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.

- Contracted Services will decrease by 43.5 percent, or \$214,112, due to projected decreases in Consultant Services (\$160,981) and Legal Settlement (\$91,675), which are offset by increases in Court Reporter and Transcription Services (\$277) and Legal Services / Attorney's Fees (\$38,267).
- Operating Expenses will increase by 16.4 percent, or \$17,887, due to projected increases in Printing and Reproduction Services (\$4), Meeting Resources (\$7), Office Support Supplies (\$16), Travel — District Business (\$44), Advertising (\$67), Training — No Travel (\$114), Rewards, Recognition, Prizes, and Awards (\$500), Safety Supplies (\$595), Books and Technical Materials (\$641), Memberships, Professional Certifications, and Licenses (\$973), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,360), Office Furniture / Equipment Under \$5,000 (\$2,708), Recording and Court Costs (\$2,955), and In-State Training and Related Travel (\$8,663), which are offset by decreases in Educational Reimbursements (\$1,747) and Subscriptions (\$13).

#### **Major Budget Items**

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

- Salaries and Benefits (\$11,700,327)
- Contracted Services
  - Consultant Services (\$214,161)
  - Legal Services / Attorney's Fees (\$54,400)
  - Court Reporter and Transcription Services (\$9,444)
- Operating Expenses
  - Recording and Court Costs (\$42,222)
  - In-State Training and Related Travel (\$17,728)
  - Safety Supplies (\$11,870)
  - Travel — District Business (\$10,115)
  - Memberships, Professional Certifications, and Licenses (\$7,763)
  - Books and Technical Materials (\$6,233)
  - 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 (\$3,780)
  - Office Support Supplies (\$3,529)
  - Office Furniture / Equipment Under \$5,000 (\$3,283)
  - Advertising (\$3,267)
  - Rewards, Recognition, Prizes, and Awards (\$1,000)
  - Meeting Resources (\$227)
  - Printing and Reproduction Services (\$151)



## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,762,432	\$ 1,946,398	\$ 2,003,215	\$ 2,231,162	\$ 2,339,807	\$ 108,645	4.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	921	2,364	4,482	18,977	1,008	(17,969)	-94.7%
Operating Expenses	237,294	256,998	265,403	315,451	314,661	(790)	-0.3%
Operating Capital Outlay	58	30,981	3,334	67,029	90,398	23,369	34.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,000,705</b>	<b>\$ 2,236,741</b>	<b>\$ 2,276,434</b>	<b>\$ 2,632,619</b>	<b>\$ 2,745,874</b>	<b>\$ 113,255</b>	<b>4.3%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 2,745,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,745,874

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 2,339,807	\$ -	\$ 2,339,807
Other Personal Services	-	-	-
Contracted Services	1,008	-	1,008
Operating Expenses	314,661	-	314,661
Operating Capital Outlay	90,398	-	90,398
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 2,745,874</b>	<b>\$ -</b>	<b>\$ 2,745,874</b>

#### Trends and Changes

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

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

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

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 for merit pay increases based on an employee's documented performance, 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 (\$3,276), which was cross-charged from subactivity 6.1.8.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2024–25 Amended 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 increased due to increases in Temporary (Contingent) Labor Services (\$14,150) and Computer Technology Services (\$345), which were cross-charged from subactivity 6.1.8. Operating Expenses increased mainly due to an increase in Insurance and Bonds (\$53,257), which was partially offset by a decrease in Telephone and Communications (\$6,753), which was cross-charged from subactivity 6.1.8. Operating Capital Outlay increased due to increases in Computer Hardware Over \$5,000 (\$28,395) 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 Tentative Budget has a 4.3 percent, or \$113,255, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.9 percent, or \$108,645 in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will decrease by 94.7 percent, or \$17,969, due to a projected decrease in Temporary (Contingent) Labor Services (\$18,000), which is offset by an increase in Computer Technology Services (\$31).

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

- Operating Expenses will decrease by 0.3 percent, or \$790, due to projected decreases in Telephone and Communications (\$11,390), Computer Hardware Under \$5,000 (\$3,127), and Office Furniture / Equipment Under \$5,000 (\$541), which are offset by increases in Repair and Maintenance of Equipment (\$358), Office Support Supplies (\$541), Cellular Telephones and Accessories (\$1,713), Insurance and Bonds (\$4,242), and Educational Reimbursements (\$7,414).
- Operating Capital Outlay will increase by 34.9 percent, or \$23,369, due to a projected increase in Computer Hardware Over \$5,000 (\$57,409), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$34,040).

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

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

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

- Salaries and Benefits (\$2,339,807)
- Contracted Services
  - Computer Technology Services (\$1,008)
- Operating Expenses
  - Insurance and Bonds (\$139,230)
  - Telephone and Communications (\$67,149)
  - Cellular Telephones and Accessories (\$56,201)
  - Postage and / or Courier Service (\$22,000)
  - Repair and Maintenance of Equipment (\$11,742)
  - Educational Reimbursements (\$8,819)
  - Books and Technical Materials (\$3,500)
  - Computer Hardware Under \$5,000 (\$2,520)
  - Office Support Supplies (\$2,000)
  - Travel — District Business (\$1,500)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$89,138)
  - Office Furniture / Equipment Over \$5,000 (\$1,260)

## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 667,927	\$ 815,218	\$ 827,301	\$ 959,614	\$ 1,066,920	\$ 107,306	11.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	291,396	290,433	353,638	529,665	695,640	165,975	31.3%
Operating Expenses	102,063	131,238	91,660	121,388	144,104	22,716	18.7%
Operating Capital Outlay	12,163	245,786	74,211	42,030	66,392	24,362	58.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	65,457	79,031	26,321	135,292	108,971	414.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,073,549</b>	<b>\$ 1,548,132</b>	<b>\$ 1,425,841</b>	<b>\$ 1,679,018</b>	<b>\$ 2,108,348</b>	<b>\$ 429,330</b>	<b>25.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 2,098,256	\$ -	\$ -	\$ 9,434	\$ -	\$ 658	\$ 2,108,348

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 1,066,920	\$ -	\$ 1,066,920
Other Personal Services	-	-	-
Contracted Services	685,548	10,092	695,640
Operating Expenses	144,104	-	144,104
Operating Capital Outlay	66,392	-	66,392
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	135,292	135,292
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,962,964</b>	<b>\$ 145,384</b>	<b>\$ 2,108,348</b>

### Trends and Changes

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

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

##### **Budget Variances**

The activity budget for Technology and Information Services in the FY 2025–26 Tentative Budget has a 25.6 percent, or \$429,330, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 11.2 percent, or \$107,306, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 31.3 percent, or \$165,975, due to projected increases in Consultant Services (\$62,924) and Computer Technology Services (\$106,381), which are offset by a decrease in Software Maintenance Services (\$3,330).
- Operating Expenses will increase by 18.7 percent, or \$22,716, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$4), Uniforms (\$4), Rewards, Recognition, Prizes, and Awards (\$4), In-State Training and Related Travel (\$60), Out of State Travel / Training (\$66), Travel — District Business (\$77), Training — No Travel (\$216), Office Support Supplies (\$653), Computer Software (\$3,138), Computer Hardware Under \$5,000 (\$7,012), and Repair and Maintenance of Equipment (\$12,482), which are offset by a decrease in Moving Expenses (\$1,000).
- Operating Capital Outlay will increase by 58 percent, or \$24,362, due to a projected increase in Computer Hardware Over \$5,000 (\$24,362).
- Debt Services will increase by 414 percent, or \$108,971, 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 (\$1,006,920)
- Contracted Services
  - Computer Technology Services (\$451,788)
  - Software Maintenance Services (\$144,285)
  - Consultant Services (\$99,567)

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

- Operating Expenses
  - Computer Hardware Under \$5,000 (\$80,225)
  - Repair and Maintenance of Equipment (\$41,576)
  - Training — No Travel (\$7,087)
  - Computer Software (\$6,802)
  - Travel — District Business (\$2,520)
  - Out of State Travel / Training (\$2,152)
  - In-State Training and Related Travel (\$1,978)
  - Office Support Supplies (\$1,386)
  - Rewards, Recognition, Prizes, and Awards (\$126)
  - Uniforms (\$126)
  - Office Furniture / Equipment Under \$5,000 (\$126)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$66,392)
- Debt Services
  - Debt Service Principal — Software Subscription (\$114,215)
  - Debt Service Interest — Software Subscription (\$21,077)

## 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,012,388	\$ 1,082,118	\$ 1,100,119	\$ 1,275,593	\$ 1,448,496	\$ 172,903	13.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	43,022	42,736	62,462	122,869	135,347	12,478	10.2%
Operating Expenses	86,317	276,882	338,736	352,932	328,891	(24,041)	-6.8%
Operating Capital Outlay	966	20,574	11,114	8,448	12,334	3,886	46.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	4,850	6,006	2,038	10,642	8,604	422.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,142,693</b>	<b>\$ 1,427,160</b>	<b>\$ 1,518,437</b>	<b>\$ 1,761,880</b>	<b>\$ 1,935,710</b>	<b>\$ 173,830</b>	<b>9.9%</b>



## 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	\$ 1,448,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,448,496
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	134,553	-	-	742	-	52	135,347
Operating Expenses	328,891	-	-	-	-	-	328,891
Operating Capital Outlay	12,334	-	-	-	-	-	12,334
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	10,642	-	-	-	-	-	10,642
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,934,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 742</b>	<b>\$ -</b>	<b>\$ 52</b>	<b>\$ 1,935,710</b>

### 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	11.84	\$ 1,097,735	\$ 1,448,496	\$ -	\$ 1,448,496
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	74,553	60,794	135,347
Operating Expenses			328,891	-	328,891
Operating Capital Outlay			12,334	-	12,334
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	10,642	10,642
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 1,864,274</b>	<b>\$ 71,436</b>	<b>\$ 1,935,710</b>

### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 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	11.84	0.56	5.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	0.01	0.01	0.01	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>10.31</b>	<b>10.40</b>	<b>10.29</b>	<b>11.29</b>	<b>11.85</b>	<b>0.56</b>	<b>5.0%</b>

## IV. Program and Activity Allocations

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

5.0 Outreach  
Fiscal Year 2025–26

#### TENTATIVE BUDGET — Fiscal Year 2025–26

FY 2024–25 Amended Budget		11.29	\$	1,761,880	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				2,156	
1	Legal Settlement	2,075			Allocated across programs based on need; overall budget decreased by \$250,000
2	Software Maintenance Services	81			Allocated across programs based upon need; overall budget decreased by \$15,616
Operating Expenses				37,892	
1	Promotional Activities	35,000			Adjustment made based on historical spend and projected needs
2	Printing and Reproduction Services	1,262			Allocated across programs based upon need; overall budget decreased by \$1,262
3	Telephone and Communications	800			Allocated across programs based upon need; overall budget decreased by \$55,000
4	Safety Supplies	750			Allocated across programs based on need; overall budget increased by \$78,420
5	Moving Expenses	77			Allocated across programs based upon need; total budget remains the same
6	Rewards, Recognition, Prizes, and Awards	3			Adjustment made based on historical spend and projected needs
Operating Capital Outlay				2,635	
1	Office Furniture / Equipment Over \$5,000	2,635			Allocated across programs based upon need; overall budget increased by \$257,500
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				-	
Reserves				-	
TOTAL REDUCTIONS			-	42,683	

## IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits					
1	Salaries and Benefits Potential Merit	30,261	1.36	172,903	Potential merit pay adjustment based on documented performance
2	Salaries and Benefits Program 5.0 Adjustments	142,642	1.36		Combination of changes to the FTEs administering the program based upon needs and commensurate with experience and qualifications, as well as internal redirections
Other Personal Services					-
Contracted Services					14,634
1	Court Reporter and Transcription Services	1			Allocated across programs based upon need; total budget remains the same
2	Legal Services / Attorney's Fees	833			Allocated across programs based upon need; overall budget increased by \$100,000
3	Consultant Services	4,993			Allocated across programs based on need; overall budget increased by \$839,170
4	Computer Technology Services	8,807			Allocated across programs based upon need; overall budget increased by \$384,985
Operating Expenses					13,851
1	Out of State Travel / Training	7			Learning and Development Plan updated annually for anticipated fiscal year needs
2	Travel — District Business	9			Adjustment made based upon historical spend and projected needs
3	Books and Technical Materials	11			Allocated across programs based upon need; overall budget increased by \$750
4	Office Support Supplies	51			Adjustment made based on historical spend and projected needs
5	Recording and Court Costs	59			Allocated across program based upon need; overall budget increased by \$7,000
6	Cellular Telephones and Accessories	201			Allocated across programs based upon need; total budget remains the same
7	Computer Software	251			Allocated across programs based upon need; overall budget increased by \$11,997
8	Computer Hardware Under \$5,000	403			Allocated across programs; overall budget increased by \$5,584
9	Insurance and Bonds	498			Allocated across programs based upon need; total budget remains the same
10	Uniforms	550			Adjustment made based on historical spend and projected needs
11	Educational Reimbursements	585			Allocated across programs based upon need; total budget remains the same
12	Repair and Maintenance of Equipment	1,056			Allocated across programs based upon need; overall budget increased by \$138,772
13	Training — No Travel	2,177			Learning and Development Plan updated annually for anticipated fiscal year needs
14	Memberships, Professional Certifications, and Licenses	2,179			Learning and Development Plan updated annually for anticipated fiscal year needs
15	Subscriptions	2,864			Adjustment made based on historical spend and projected needs
16	In-State Training and Related Travel	2,950			Learning and Development Plan updated annually for anticipated fiscal year needs
Operating Capital Outlay					6,521
1	Computer Hardware Over \$5,000	6,521			Allocated across programs; overall budget increased by \$315,339
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					8,604
1	Debt Service Interest — Software Subscription	1,390			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	7,214			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves					-
TOTAL NEW ISSUES			1.36	216,513	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2025–26			12.65	\$ 1,935,710	

#### **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 increase to 12.64.

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 for merit pay increases based on an employee's documented performance, 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 Amended Budget for Operating Capital Outlay and Debt Services.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended 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 Amended 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

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

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 the Blue School Grant Program (\$26,237). Operating Expenses increased primarily due to an increase in Promotional Activities (\$39,339), which was partially offset by a decrease in Educational Supplies (\$52,730).

#### **Budget Variances**

The program budget for Outreach in the FY 2025–26 Tentative Budget has a 9.9 percent, or \$173,830, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 13.6 percent, or \$172,903, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.56 FTEs from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 10.2 percent, or \$12,478, due to projected increases in Court Reporter and Transcription Services (\$1), Legal Services / Attorney's Fees (\$833), Consultant Services (\$4,993), and Computer Technology Services (\$8,807), which are offset by decreases in Legal Settlement (\$2,075) and Software Maintenance Services (\$81).
- Operating Expenses will decrease by 6.8 percent, or \$24,041, due to projected decreases in Promotional Activities (\$35,000), Printing and Reproduction Services (\$1,262), Telephone and Communications (\$800), Safety Supplies (\$750), Moving Expenses (\$77), and Rewards, Recognition, Prizes, and Awards (\$3), which are offset by increases in Out of State Travel / Training (\$7), Travel — District Business (\$9), Books and Technical Materials (\$11), Office Support Supplies (\$51), Recording and Court Costs (\$59), Cellular Telephones and Accessories (\$201), Computer Software (\$251), Computer Hardware Under \$5,000 (\$403), Insurance and Bonds (\$498), Uniforms (\$550), Educational Reimbursements (\$585), Repair and Maintenance of Equipment (\$1,056), Training — No Travel (\$2,177), Memberships, Professional Certifications, and Licenses (\$2,179), Subscriptions (\$2,864), and In-State Training and Related Travel (\$2,950).
- Operating Capital Outlay will increase by 46 percent, or \$3,886, due to a projected increase in Computer Hardware Over \$5,000 (\$6,521), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,635).
- Debt Services will increase by 422.2 percent, or \$8,604, 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 – \$1,448,496 for 11.84 FTEs
  - 5.1 Water Resource Education (2 FTEs)
  - 5.2 Public Information (8.71 FTEs)
  - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.5 FTEs)
  - 5.6 Technology and Information Services (0.63 FTEs)
- Contracted Services
  - Blue School Grant Program (\$60,000)
  - Computer Technology Services (\$35,617)
  - Legislative Services (\$18,000)
  - Software Maintenance Services (\$11,350)
  - Consultant Services (\$8,971)
  - Legal Services / Attorney's Fees (\$1,200)
  - Court Reporter and Transcription Services (\$209)
- Operating Expenses
  - Educational Supplies (\$201,500)
  - Promotional Activities (\$21,000)
  - In-State Training and Related Travel (\$16,570)
  - Subscriptions (\$15,200)
  - Office Furniture / Equipment Under \$5,000 (\$11,016)
  - Insurance and Bonds (\$10,952)
  - Travel — District Business (\$10,931)
  - Printing and Reproduction Services (\$7,003)
  - Computer Hardware Under \$5,000 (\$6,509)
  - Telephone and Communications (\$5,282)
  - Training — No Travel (\$4,876)
  - Memberships, Professional Certifications, and Licenses (\$4,463)
  - Cellular Telephones and Accessories (\$4,421)
  - Repair and Maintenance of Equipment (\$4,194)
  - Office Support Supplies (\$1,621)
  - Uniforms (\$1,460)
  - Educational Reimbursements (\$694)
  - Computer Software (\$535)
  - Recording and Court Costs (\$292)
  - Out of State Travel / Training (\$169)
  - Books and Technical Materials (\$138)
  - Advertising (\$50)
  - Rewards, Recognition, Prizes, and Awards (\$10)
  - Meeting Resources (\$5)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$12,235)
  - Office Furniture / Equipment Over \$5,000 (\$99)
- Debt Services
  - Debt Service Principal — Software Subscription (\$8,984)
  - Debt Service Interest — Software Subscription (\$1,658)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ 25,040	\$ 48,248	\$ 142,916	\$ 197,995	\$ 55,079	38.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,000	20,208	33,763	60,000	60,000	-	-
Operating Expenses	3,426	178,394	269,892	201,500	201,500	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 19,426</b>	<b>\$ 223,642</b>	<b>\$ 351,903</b>	<b>\$ 404,416</b>	<b>\$ 459,495</b>	<b>\$ 55,079</b>	<b>13.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 459,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,495

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 197,995	\$ -	\$ 197,995
Other Personal Services	-	-	-
Contracted Services	-	60,000	60,000
Operating Expenses	201,500	-	201,500
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 399,495</b>	<b>\$ 60,000</b>	<b>\$ 459,495</b>

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

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

The District continues to implement water resource education programs for students and teachers in grades K–12 through its website, The Great Water Odyssey<sup>SM</sup> (which began in 2005), and in-class and virtual presentations. The District is also entering its 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 for merit pay increases based on an employee's documented performance, 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 Amended 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 (\$15,662).

##### **Budget Variances**

The activity budget for Water Resource Education in the FY 2025–26 Tentative Budget has a 13.6 percent, or \$55,079, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 38.5 percent, or \$55,079, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.



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

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

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

- Salaries and Benefits (\$197,995)
- 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 936,058	\$ 957,540	\$ 961,860	\$ 978,279	\$ 1,082,925	\$ 104,646	10.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,957	1,075	540	3,866	2,627	(1,239)	-32.0%
Operating Expenses	57,835	70,192	42,500	113,641	84,811	(28,830)	-25.4%
Operating Capital Outlay	4	2,363	5,474	5,193	7,111	1,918	36.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 997,854</b>	<b>\$ 1,031,170</b>	<b>\$ 1,010,374</b>	<b>\$ 1,100,979</b>	<b>\$ 1,177,474</b>	<b>\$ 76,495</b>	<b>6.9%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,177,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,177,474

#### 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		\$ 1,082,925	\$ -	\$ 1,082,925
Other Personal Services		-	-	-
Contracted Services		2,627	-	2,627
Operating Expenses		84,811	-	84,811
Operating Capital Outlay		7,111	-	7,111
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
<b>TOTAL</b>		<b>\$ 1,177,474</b>	<b>\$ -</b>	<b>\$ 1,177,474</b>

#### Trends and Changes

The District continues to maintain a proactive outreach program that is focused on providing timely, accurate, and consistent information about water resources and District programs and projects. Emphasis is placed on sharing project information with the media and public through the agency’s website, social media, video, and virtual and in-person presentations and webinars, which ensure 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 for merit pay increases based on an employee’s documented performance, 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 Amended 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 Consultant Services (\$1,022) and a legal settlement and issues related to a contract addendum, which was ultimately terminated. Finally, Operating Expenses had an increase primarily due to an increase in Promotional Activities (\$55,001).

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

##### **Budget Variances**

The activity budget for Public Information in the FY 2025–26 Tentative Budget has a 6.9 percent, or \$76,495, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 10.7 percent, or \$104,646, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will decrease by 32 percent, or \$1,239, due to projected decreases in Legal Settlement (\$2,075) and Consultant Services (\$1), which are offset by increases in Court Reporter and Transcription Services (\$1), Computer Technology Services (\$3), and Legal Services / Attorney's Fees (\$833).
- Operating Expenses will decrease by 25.4 percent, or \$28,830, due to projected decreases in Promotional Activities (\$35,000), Printing and Reproduction Services (\$1,262), Telephone and Communications (\$800), Safety Supplies (\$750), and Computer Hardware Under \$5,000 (\$238), which are offset by increases in Books and Technical Materials (\$11), Repair and Maintenance of Equipment (\$42), Recording and Court Costs (\$59), Cellular Telephones and Accessories (\$201), Insurance and Bonds (\$498), Uniforms (\$550), Educational Reimbursements (\$585), Training — No Travel (\$2,152), Memberships, Professional Certifications, and Licenses (\$2,179), and In-State Training and Related Travel (\$2,943).
- Operating Capital Outlay will increase by 36.9 percent, or \$1,918, due to a projected increase in Computer Hardware Over \$5,000 (\$4,553), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,635).

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

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

- Salaries and Benefits (\$1,082,925)
- Contracted Services
  - Legal Services / Attorney's Fees (\$1,200)
  - Consultant Services (\$1,139)
  - Court Reporter and Transcription Services (\$209)
  - Computer Technology Services (\$79)
- Operating Expenses
  - Promotional Activities (\$21,000)
  - Office Furniture / Equipment Under \$5,000 (\$11,006)
  - Insurance and Bonds (\$10,952)
  - Printing and Reproduction Services (\$7,003)
  - Telephone and Communications (\$5,282)
  - In-State Training and Related Travel (\$4,794)
  - Subscriptions (\$4,700)
  - Cellular Telephones and Accessories (\$4,421)
  - Memberships, Professional Certifications, and Licenses (\$4,388)

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

- Training — No Travel (\$4,319)
- Travel — District Business (\$2,233)
- Office Support Supplies (\$1,312)
- Uniforms (\$1,100)
- Repair and Maintenance of Equipment (\$924)
- Educational Reimbursements (\$694)
- Recording and Court Costs (\$292)
- Computer Hardware Under \$5,000 (\$198)
- Books and Technical Materials (\$138)
- Advertising (\$50)
- Meeting Resources (\$5)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$7,012)
  - Office Furniture / Equipment Over \$5,000 (\$99)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

### Trends and Changes

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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 23,522	\$ 39,139	\$ 27,133	\$ 80,080	\$ 83,650	\$ 3,570	4.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	-
Operating Expenses	16,983	19,159	19,354	28,381	31,245	2,864	10.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 40,505</b>	<b>\$ 58,298</b>	<b>\$ 46,487</b>	<b>\$ 126,461</b>	<b>\$ 132,895</b>	<b>\$ 6,434</b>	<b>5.1%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 132,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,895

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 83,650	\$ -	\$ 83,650
Other Personal Services	-	-	-
Contracted Services	18,000	-	18,000
Operating Expenses	31,245	-	31,245
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 132,895</b>	<b>\$ -</b>	<b>\$ 132,895</b>

### Trends and Changes

Increased emphasis is being placed on sharing project information and enhancing communication with legislators and engaging in 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

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

regarding outreach expenditures. The District coordinates closely with the other water management 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 Expenses. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget for merit pay increases based on an employee’s documented performance, 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 Amended 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 Tentative Budget has a 5.1 percent, or \$6,434, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.5 percent, or \$3,570, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Operating Expenses will increase by 10.1 percent, or \$2,864, due to a projected increase in Subscriptions (\$2,864).

#### **Major Budget Items**

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

- Salaries and Benefits (\$83,650)
- Contracted Services
  - Legislative Services (\$18,000)



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

- Operating Expenses
  - In-State Training and Related Travel (\$11,620)
  - Subscriptions (\$10,500)
  - Travel — District Business (\$8,500)
  - 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

#### Trends and Changes

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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 52,808	\$ 60,399	\$ 62,878	\$ 74,318	\$ 83,926	\$ 9,608	12.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	23,065	21,453	28,159	41,003	54,720	13,717	33.5%
Operating Expenses	8,073	9,137	6,990	9,410	11,335	1,925	20.5%
Operating Capital Outlay	962	18,211	5,640	3,255	5,223	1,968	60.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	4,850	6,006	2,038	10,642	8,604	422.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 84,908</b>	<b>\$ 114,050</b>	<b>\$ 109,673</b>	<b>\$ 130,024</b>	<b>\$ 165,846</b>	<b>\$ 35,822</b>	<b>27.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 165,052	\$ -	\$ -	\$ 742	\$ -	\$ 52	\$ 165,846

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 83,926	\$ -	\$ 83,926
Other Personal Services	-	-	-
Contracted Services	53,926	794	54,720
Operating Expenses	11,335	-	11,335
Operating Capital Outlay	5,223	-	5,223
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	10,642	10,642
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 154,410</b>	<b>11,436</b>	<b>\$ 165,846</b>

### Trends and Changes

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

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

##### **Budget Variances**

The activity budget for Technology and Information Services in the FY 2025–26 Tentative Budget has a 27.6 percent, or \$35,822, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 12.9 percent, or \$9,608, in this activity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 33.5 percent, or \$13,717, due to projected increases in Consultant Services (\$4,994) and Computer Technology Services (\$8,804), which are offset by a decrease in Software Maintenance Services (\$81).
- Operating Expenses will increase by 20.5 percent, or \$1,925, due to projected increases in In-State Training and Related Travel (\$7), Out of State Travel / Training (\$7), Travel — District Business (\$9), Training — No Travel (\$25), Office Support Supplies (\$51), Computer Software (\$251), Computer Hardware Under \$5,000 (\$641), and Repair and Maintenance of Equipment (\$1,014), which are offset by decreases in Moving Expenses (\$77) and Rewards, Recognition, Prizes, and Awards (\$3).
- Operating Capital Outlay will increase by 60.5 percent, or \$1,968, due to a projected increase in Computer Hardware Over \$5,000 (\$1,968).
- Debt Services will increase by 422.2 percent, or \$8,604, 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 (\$83,926)
- Contracted Services
  - Computer Technology Services (\$35,538)
  - Software Maintenance Services (\$11,350)
  - Consultant Services (\$7,832)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$6,311)
  - Repair and Maintenance of Equipment (\$3,270)
  - Training — No Travel (\$557)
  - Computer Software (\$535)
  - Travel — District Business (\$198)
  - Out of State Travel / Training (\$169)
  - In-State Training and Related Travel (\$156)
  - Office Support Supplies (\$109)
  - Rewards, Recognition, Prizes, and Awards (\$10)
  - Uniforms (\$10)
  - Office Furniture / Equipment Under \$5,000 (\$10)

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

- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$5,223)
- Debt Services
  - Debt Service Principal — Software Subscription (\$8,984)
  - Debt Service Interest — Software Subscription (\$1,658)

## 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. 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 5,496,258	\$ 6,019,602	\$ 6,696,721	\$ 7,777,445	\$ 7,957,373	\$ 179,928	2.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	702,320	570,587	672,738	955,185	1,049,977	94,792	9.9%
Operating Expenses	2,898,458	3,060,197	3,072,085	3,930,552	4,025,158	94,606	2.4%
Operating Capital Outlay	9,746	207,905	60,592	80,439	114,364	33,925	42.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	98,683	79,269	408.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,106,782</b>	<b>\$ 9,907,303</b>	<b>\$10,563,889</b>	<b>\$12,763,035</b>	<b>\$13,245,555</b>	<b>\$ 482,520</b>	<b>3.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,957,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,957,373
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,042,629	-	-	6,880	-	468	1,049,977
Operating Expenses	4,025,158	-	-	-	-	-	4,025,158
Operating Capital Outlay	114,364	-	-	-	-	-	114,364
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	98,683	-	-	-	-	-	98,683
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 13,238,207</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,880</b>	<b>\$ -</b>	<b>\$ 468</b>	<b>\$13,245,555</b>

## 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	59.03	\$ 5,623,279	\$ 7,957,373	\$ -	\$ 7,957,373
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	1,042,629	7,348	1,049,977
Operating Expenses			4,025,158	-	4,025,158
Operating Capital Outlay			114,364	-	114,364
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	98,683	98,683
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 13,139,524</b>	<b>\$ 106,031</b>	<b>\$ 13,245,555</b>

### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended–Tentative) 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	59.03	0.09	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	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>57.39</b>	<b>59.79</b>	<b>58.84</b>	<b>59.93</b>	<b>60.02</b>	<b>0.09</b>	<b>0.2%</b>

## IV. Program and Activity Allocations

### St. Johns River Water Management District

#### REDUCTIONS — NEW ISSUES

6.0 Management and Administration

Fiscal Year 2025–26

#### TENTATIVE BUDGET — Fiscal Year 2025–26

FY 2024–25 Amended Budget			59.93	\$ 12,763,035	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	198,434	
1	Salaries and Benefits Program 6.0 Adjustments	198,434	-		Combination of changes to the FTEs administering the program based upon needs and commensurate with experience and qualifications, as well as internal redirections.
Other Personal Services				-	
Contracted Services				59,750	
1	Legal Settlement	55,550			Allocated across programs based on need; overall budget decreased by \$250,000
2	Software Maintenance Services	3,644			Allocated across programs based upon need; overall budget decreased by \$15,616
3	Court Reporter and Transcription Services	556			Allocated across programs based upon need; total budget remains the same
Operating Expenses				15,427	
1	Telephone and Communications	8,950			Allocated across programs based upon need; overall budget decreased by \$55,000
2	Other Utilities	4,000			Adjustment made based upon historical spend and projected needs
3	Rewards, Recognition, Prizes, and Awards	1,798			Adjustment made based on historical spend and projected needs
4	Office Furniture / Equipment Under \$5,000	515			Allocated across programs based upon need; overall budget increased by \$4,574
5	Books and Technical Materials	89			Allocated across programs based upon need; overall budget increased by \$750
6	Travel — District Business	53			Adjustment made based upon historical spend and projected needs
7	Meeting Resources	13			Allocated across program based upon need; overall budget increased by \$3,487
8	Printing and Reproduction Services	9			Allocated across programs based upon need; overall budget decreased by \$1,262
Operating Capital Outlay				25,117	
1	Office Furniture / Equipment Over \$5,000	25,117			Allocated across programs based upon need; overall budget increased by \$257,500
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				-	
Reserves				-	
TOTAL REDUCTIONS			-	298,728	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.09	378,362	
1	FTE Program 6.0 Adjustments	-	0.09		Combination of changes to the FTEs administering the program based upon needs and commensurate with experience and qualifications, as well as internal redirections.
2	Salaries and Benefits Potential Merit	378,362			Potential merit pay adjustment based on documented performance
Other Personal Services				-	
Contracted Services				154,542	
1	Training Services	1,000			Adjustment made based upon historical spend and projected needs
2	Health and Wellness	2,000			Adjustment made based upon work plan needs
3	Auditing and Accounting Services	5,000			Adjustment made based upon work plan needs
4	Consultant Services	17,033			Allocated across programs based on need; overall budget increased by \$839,170
5	Legal Services / Attorney's Fees	19,022			Allocated across programs based upon need; overall budget increased by \$100,000
6	Safety Training	35,700			Adjustment made based upon work plan needs
7	Computer Technology Services	74,787			Allocated across programs based upon need; overall budget increased by \$384,985
Operating Expenses				110,033	
1	Out of State Travel / Training	31			Learning and Development Plan updated annually for anticipated fiscal year needs
2	Training — No Travel	103			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Educational Reimbursements	146			Allocated across programs based upon need; total budget remains the same
4	Office Support Supplies	439			Adjustment made based on historical spend and projected needs
5	Subscriptions	493			Adjustment made based on historical spend and projected needs
6	Uniforms	502			Adjustment made based on historical spend and projected needs
7	Recording and Court Costs	778			Allocated across program based upon need; overall budget increased by \$7,000
8	Cellular Telephones and Accessories	804			Allocated across programs based upon need; total budget remains the same
9	Insurance and Bonds	1,991			Allocated across programs based upon need; total budget remains the same
10	Computer Hardware Under \$5,000	2,190			Allocated across programs; overall budget increased by \$5,584
11	Computer Software	2,259			Allocated across programs based upon need; overall budget increased by \$11,997
12	In-State Training and Related Travel	2,375			Learning and Development Plan updated annually for anticipated fiscal year needs



#### IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
13	Moving Expenses	3,355			Allocated across programs based upon need; total budget remains the Learning and Development Plan updated annually for anticipated fiscal year needs Allocated across programs based on need; overall budget increased by \$6,500 Allocated across programs based upon need; overall budget increased by \$138,772 Allocated across programs based on need; overall budget increased by \$78,420
14	Memberships, Professional Certifications, and Licenses	4,165			
15	Advertising	6,367			
16	Repair and Maintenance of Equipment	9,035			
17	Safety Supplies	75,000			
Operating Capital Outlay				59,042	
1	Computer Hardware Over \$5,000	59,042			Allocated across programs; overall budget increased by \$315,339
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				79,269	
1	Debt Service Interest — Software Subscription	12,813			Allocated across programs based on GASB 96 annual estimate for SBITAs
2	Debt Service Principal — Software Subscription	66,456			Allocated across programs based on GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL NEW ISSUES			0.09	781,248	
6.0 Management and Administration					
Total Workforce and Tentative Budget for FY 2025–26			60.02	\$ 13,245,555	

#### 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 for merit pay increases based on an employee's documented performance, 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 Amended Budget for Debt Services.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Amended 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

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

(\$126,103). 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 (\$36,924), which were 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.

#### **Budget Variances**

The program budget for Management and Administration in the FY 2025–26 Tentative Budget has a 3.8 percent, or \$482,520, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.3 percent, or \$179,928, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 9.9 percent, or \$94,792, due to projected increases in Training Services (\$1,000), Health and Wellness (\$2,000), Auditing and Accounting Services (\$5,000), Consultant Services (\$17,033), Legal Services / Attorney's Fees (\$19,022), Safety Training (\$35,700), and Computer Technology Services (\$74,787), which are offset by decreases in Legal Settlement (\$55,550), Software Maintenance Services (\$3,644), and Court Reporter and Transcription Services (\$556).
- Operating Expenses will increase by 2.4 percent, or \$94,606, due to projected increases in Out of State Travel / Training (\$31), Training — No Travel (\$103), Educational Reimbursements (\$146), Office Support Supplies (\$439), Subscriptions (\$493), Uniforms (\$502), Recording and Court Costs (\$778), Cellular Telephones and Accessories (\$804), Insurance and Bonds (\$1,991), Computer Hardware Under \$5,000 (\$2,190), Computer Software (\$2,259), In-State Training and Related Travel (\$2,375), Moving Expenses (\$3,355), Memberships, Professional Certifications, and Licenses (\$4,165), Advertising (\$6,367), Repair and Maintenance of Equipment (\$9,035), and Safety Supplies (\$75,000), which are offset by decreases in Telephone and Communications (\$8,950), Other Utilities (\$4,000), Rewards, Recognition, Prizes, and Awards (\$1,798), Office Furniture / Equipment Under \$5,000 (\$515), Books and Technical Materials (\$89), Travel — District Business (\$53), Meeting Resources (\$13), and Printing and Reproduction Services (\$9).
- Operating Capital Outlay will increase by 42.2 percent, or \$33,925, due to a projected increase in Computer Hardware Over \$5,000 (\$59,042), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,117).
- Debt Services will increase by 408.3 percent, or \$79,269, 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 – \$7,957,373 for 59.03 FTEs
  - 6.1.1 Executive Direction (8.5 FTEs)
  - 6.1.2 General Counsel (3.6 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) (0.55 FTEs)
  - 6.1.9 Technology and Information Services (5.88 FTEs)
- Contracted Services
  - Computer Technology Services (\$330,272)
  - Training Services (\$194,200)
  - Consultant Services (\$186,974)
  - Software Maintenance Services (\$105,231)
  - Auditing and Accounting Services (\$100,000)
  - Safety Training (\$60,000)
  - Legal Services / Attorney's Fees (\$28,800)
  - Temporary (Contingent) Labor Services (\$20,000)
  - Health and Wellness (\$19,500)
  - Court Reporter and Transcription Services (\$5,000)
- Operating Expenses
  - Property Appraiser / Tax Collector Commissions (\$3,326,270)
  - Insurance and Bonds (\$101,555)
  - Safety Supplies (\$84,700)
  - Computer Hardware Under \$5,000 (\$60,355)
  - Rewards, Recognition, Prizes, and Awards (\$58,552)
  - Advertising (\$57,354)
  - Telephone and Communications (\$48,978)
  - Memberships, Professional Certifications, and Licenses (\$42,749)
  - Cellular Telephones and Accessories (\$40,993)
  - Repair and Maintenance of Equipment (\$38,890)
  - Travel — District Business (\$33,158)
  - In-State Training and Related Travel (\$31,848)
  - Travel — Board and Authorized Persons (\$18,000)
  - Office Support Supplies (\$17,541)
  - Training — No Travel (\$11,867)
  - Recording and Court Costs (\$7,000)
  - Educational Reimbursements (\$6,432)
  - Moving Expenses (\$6,000)
  - Meeting Resources (\$5,920)
  - Computer Software (\$4,962)
  - Promotional Activities (\$4,100)
  - Other Utilities (\$4,000)
  - Uniforms (\$3,542)

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

- Office Furniture / Equipment Under \$5,000 (\$3,492)
- Books and Technical Materials (\$3,300)
- Out of State Travel / Training (\$1,570)
- Subscriptions (\$1,000)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$80)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$113,445)
  - Office Furniture / Equipment Over \$5,000 (\$919)
- Debt Services
  - Debt Service Principal — Software Subscription (\$83,309)
  - Debt Service Interest — Software Subscription (\$15,374)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 5,496,258	\$ 6,019,602	\$ 6,696,721	\$ 7,777,445	\$ 7,957,373	\$ 179,928	2.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	702,320	570,587	672,738	955,185	1,049,977	94,792	9.9%
Operating Expenses	417,793	475,130	462,586	604,282	698,888	94,606	15.7%
Operating Capital Outlay	9,746	207,905	60,592	80,439	114,364	33,925	42.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	98,683	79,269	408.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,626,117</b>	<b>\$ 7,322,236</b>	<b>\$ 7,954,390</b>	<b>\$ 9,436,765</b>	<b>\$ 9,919,285</b>	<b>\$ 482,520</b>	<b>5.1%</b>

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 9,911,937	\$ -	\$ -	\$ 6,880	\$ -	\$ 468	\$ 9,919,285

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,957,373	\$ -	\$ 7,957,373
Other Personal Services	-	-	-
Contracted Services	1,042,629	7,348	1,049,977
Operating Expenses	698,888	-	698,888
Operating Capital Outlay	114,364	-	114,364
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	98,683	98,683
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 9,813,254</b>	<b>\$ 106,031</b>	<b>\$ 9,919,285</b>

### Trends and Changes

There are nine subactivities, eight of which are currently utilized, under 6.1 Administrative and Operations Support. See individual subactivities below for the descriptions, trends and changes, budget variances, and major budget items.

## IV. Program and Activity Allocations

**6.1.1 Executive Direction** — 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,198,636	\$ 1,479,676	\$ 1,760,015	\$ 1,657,074	\$ 1,738,195	\$ 81,121	4.9%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,221,353</b>	<b>\$ 1,505,197</b>	<b>\$ 1,784,709</b>	<b>\$ 1,709,358</b>	<b>\$ 1,790,479</b>	<b>\$ 81,121</b>	<b>4.7%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,790,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790,479

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 1,738,195	\$ -	\$ 1,738,195
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	52,284	-	52,284
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,790,479</b>	<b>\$ -</b>	<b>\$ 1,790,479</b>

### Trends and Changes

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

The increase in expenditures during the three-year comparison period, from FY 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 for merit pay increases based on an employee’s documented performance, 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 Amended Budget, variations are indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2024–25 Amended 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 Tentative Budget has a 4.7 percent, or \$81,121, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.9 percent, or \$81,121 in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.

#### **Major Budget Items**

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

- Salaries and Benefits (\$1,738,195)
- 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 362,562	\$ 426,982	\$ 531,493	\$ 574,953	\$ 546,721	\$ (28,232)	-4.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	148,344	26,260	11,499	101,273	61,150	(40,123)	-39.6%
Operating Expenses	12,765	17,694	25,461	15,932	17,613	1,681	10.6%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 523,671</b>	<b>\$ 470,936</b>	<b>\$ 568,453</b>	<b>\$ 692,158</b>	<b>\$ 625,484</b>	<b>\$ (66,674)</b>	<b>-9.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 625,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,484

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 546,721	\$ -	\$ 546,721
Other Personal Services	-	-	-
Contracted Services	61,150	-	61,150
Operating Expenses	17,613	-	17,613
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 625,484</b>	<b>\$ -</b>	<b>\$ 625,484</b>

### Trends and Changes

Budget and actual expenditures in previous fiscal years have fluctuated due to varying levels of litigation and litigation outcomes. Budgets for legal services are anticipated to



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

remain stable in the future while identifying and implementing cost efficiencies within the subactivity.

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 for merit pay increases based on an employee's documented performance, 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 Amended Budget, significant variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Amended 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 to increases in professional outside legal advice and other services related to legal matters and a legal settlement and issues related to a contract addendum, which was ultimately terminated. Operating Expenses had a decrease mainly due to decreases in Educational Reimbursements (\$6,160) 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 Tentative Budget has a 9.6 percent, or \$66,674, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 4.9 percent, or \$28,232, decrease in this subactivity due to a reallocation of 0.4 FTEs within program 6.0.

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

- Contracted Services will decrease by 39.6 percent, or \$40,123, due to projected decreases in Legal Settlement (\$55,550), Consultant Services (\$3,039), and Court Reporter and Transcription Services (\$556), which are offset by an increase in Legal Services / Attorney's Fees (\$19,022).
- Operating Expenses will increase by 10.6 percent, or \$1,681, due to projected increases in Training — No Travel (\$2), Memberships, Professional Certifications, and Licenses (\$165), Recording and Court Costs (\$778), and In-State Training and Related Travel (\$1,125), which are offset by decreases in Advertising (\$133), Books and Technical Materials (\$89), Travel — District Business (\$89), Office Support Supplies (\$31), Office Furniture / Equipment Under \$5,000 (\$17), Meeting Resources (\$13), Printing and Reproduction Services (\$9), and Subscriptions (\$8).

#### **Major Budget Items**

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

- Salaries and Benefits (\$546,721)
- Contracted Services
  - Legal Services / Attorney's Fees (\$28,800)
  - Consultant Services (\$27,350)
  - Court Reporter and Transcription Services (\$5,000)
- Operating Expenses
  - Recording and Court Costs (\$7,000)
  - Books and Technical Materials (\$3,300)
  - In-State Training and Related Travel (\$2,965)
  - Memberships, Professional Certifications, and Licenses (\$1,255)
  - Advertising (\$1,200)
  - Travel — District Business (\$800)
  - Training — No Travel (\$463)
  - Office Support Supplies (\$280)
  - Office Furniture / Equipment Under \$5,000 (\$150)
  - Meeting Resources (\$120)
  - Printing and Reproduction Services (\$80)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 168,880	\$ 181,545	\$ 195,998	\$ 212,242	\$ 219,703	\$ 7,461	3.5%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 170,145</b>	<b>\$ 183,421</b>	<b>\$ 199,328</b>	<b>\$ 214,137</b>	<b>\$ 221,598</b>	<b>\$ 7,461</b>	<b>3.5%</b>

SOURCE OF FUNDS Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 221,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221,598

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 219,703	\$ -	\$ 219,703
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	1,895	-	1,895
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 221,598</b>	<b>\$ -</b>	<b>\$ 221,598</b>

### 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 for merit pay increases based on an employee’s documented performance, 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 Tentative Budget has a 3.5 percent, or \$7,461, increase compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 3.5 percent, or \$7,461, in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.

#### **Major Budget Items**

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

- Salaries and Benefits (\$219,703)
- 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,884,094	\$ 1,909,185	\$ 2,020,789	\$ 2,840,840	\$ 2,772,252	\$ (68,588)	-2.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	133,101	177,488	152,701	181,600	193,000	11,400	6.3%
Operating Expenses	103,859	115,415	137,703	193,564	275,352	81,788	42.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,121,054</b>	<b>\$ 2,202,088</b>	<b>\$ 2,311,193</b>	<b>\$ 3,216,004</b>	<b>\$ 3,240,604</b>	<b>\$ 24,600</b>	<b>0.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
Fiscal Year 2025–26	\$ 3,240,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,240,604

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 2,772,252	\$ -	\$ 2,772,252
Other Personal Services	-	-	-
Contracted Services	193,000	-	193,000
Operating Expenses	275,352	-	275,352
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 3,240,604</b>	<b>\$ -</b>	<b>\$ 3,240,604</b>

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

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

A consistent level of administrative support services will continue, including identifying and implementing cost efficiencies within the subactivity. The subactivity's budgets and expenditures have been relatively stable over the last five years.

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 for merit pay increases based on an employee's documented performance, 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 Amended Budget, significant variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Amended 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 mainly due to an increase in Consultant Services that provided an evaluation and report on Superfund Amendments and Reauthorization Act 312 Reporting (Tier II). 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 Tentative Budget has a 0.8 percent, or \$24,600, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 2.4 percent, or \$68,588, decrease in this subactivity.
- Contracted Services will increase by 6.3 percent, or \$11,400, due to projected increases in Auditing and Accounting Services (\$5,000) and Safety Training (\$35,700), which are offset by a decrease in Consultant Services (\$29,300).
- Operating Expenses will increase by 42.3 percent, or \$81,788, due to projected increases in Educational Reimbursements (\$146), Uniforms (\$500), Subscriptions (\$501), Rewards, Recognition, Prizes, and Awards (\$1,700), Insurance and Bonds (\$1,991), Advertising (\$6,500), and Safety Supplies (\$75,000), which are offset by decreases in Other Utilities (\$4,000), Office

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

Furniture / Equipment Under \$5,000 (\$500), and Memberships, Professional Certifications, and Licenses (\$50).

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

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

- Salaries and Benefits (\$2,772,252)
- Contracted Services
  - Auditing and Accounting Services (\$100,000)
  - Safety Training (\$60,000)
  - Temporary (Contingent) Labor Services (\$20,000)
  - Consultant Services (\$13,000)
- Operating Expenses
  - Insurance and Bonds (\$101,555)
  - Safety Supplies (\$84,700)
  - In-State Training and Related Travel (\$17,315)
  - Advertising (\$14,800)
  - Office Support Supplies (\$14,500)
  - Travel — District Business (\$10,050)
  - Educational Reimbursements (\$6,432)
  - Rewards, Recognition, Prizes, and Awards (\$6,360)
  - Memberships, Professional Certifications, and Licenses (\$4,505)
  - Other Utilities (\$4,000)
  - Training — No Travel (\$3,785)
  - Office Furniture / Equipment Under \$5,000 (\$3,000)
  - Uniforms (\$2,150)
  - Subscriptions (\$1,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
  - Meeting Resources (\$500)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

### Trends and Changes

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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 550,836	\$ 609,761	\$ 670,487	\$ 854,195	\$ 927,705	\$ 73,510	8.6%
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 554,336</b>	<b>\$ 615,011</b>	<b>\$ 670,487</b>	<b>\$ 854,999</b>	<b>\$ 928,509</b>	<b>\$ 73,510</b>	<b>8.6%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 928,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 928,509

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 927,705	\$ -	\$ 927,705
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	804	-	804
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 928,509</b>	<b>\$ -</b>	<b>\$ 928,509</b>

### 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 for merit pay increases based on an employee’s documented performance, 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

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

related to the FRS as well as merit-based increases based on an employee's documented performance. There was also a decrease in expenditures 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 Amended Budget, a significant variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2024–25 Amended 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. Operating Expenses also increased by \$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 Tentative Budget has an 8.6 percent, or \$73,510, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 8.6 percent, or \$73,510, in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.

#### **Major Budget Items**

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

- Salaries and Benefits (\$927,705)
- 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 703,185	\$ 738,380	\$ 803,422	\$ 864,643	\$ 902,892	\$ 38,249	4.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	187,702	146,643	227,983	280,925	287,700	6,775	2.4%
Operating Expenses	88,287	97,039	80,528	139,592	145,455	5,863	4.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 979,174</b>	<b>\$ 982,062</b>	<b>\$ 1,111,933</b>	<b>\$ 1,285,160</b>	<b>\$ 1,336,047</b>	<b>\$ 50,887</b>	<b>4.0%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,336,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,336,047

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 902,892	\$ -	\$ 902,892
Other Personal Services	-	-	-
Contracted Services	287,700	-	287,700
Operating Expenses	145,455	-	145,455
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 1,336,047</b>	<b>\$ -</b>	<b>\$ 1,336,047</b>

### Trends and Changes

A consistent level of human resource services will continue, including identifying and implementing cost efficiencies within the subactivity. Over the last five years, the subactivity has maintained its FTEs at 7. Over the past few years, a greater emphasis has been placed on recruiting and retaining District talent.

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 for merit pay increases based on an employee’s documented performance, 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, from FY 2021–22 to FY 2023–24, the increase under Contracted Services is mainly due the District’s ongoing commitment to organizational growth, talent development, and operational excellence, which includes Training Services (\$100,799). This increase was offset by decreases in Consultant Services (\$35,970), FSA Fees and Forfeitures (\$21,773), Health and Wellness (\$1,549), and Temporary (Contingent) Labor Services (\$1,226). The increase relating to Training Services also explains the majority of the increase when comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, increases are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Amended 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. Operating Expenses show an increase mainly due to increases in Rewards, Recognition, Prizes, and Awards (\$23,768), which includes a reward program that is funded through health insurance rebates, as well as Memberships, Professional Certifications, and Licenses (\$31,007).

#### **Budget Variances**

The subactivity budget for Human Resources in the FY 2025–26 Tentative Budget has a 4 percent, or \$50,887, increase compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 4.4 percent, or \$38,249, in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 2.4 percent, or \$6,775, due to projected increases in Training Services (\$1,000), Health and Wellness (\$2,000), and Consultant Services (\$3,775).
- Operating Expenses will increase by 4.2 percent, or \$5,863, due to projected increases in In-State Training and Related Travel (\$1,221), Memberships, Professional Certifications, and Licenses (\$4,050), and Moving Expenses (\$4,092), which are offset by a decrease in Rewards, Recognition, Prizes, and Awards (\$3,500).

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

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

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

- Salaries and Benefits (\$902,892)
- Contracted Services
  - Training Services (\$194,200)
  - Consultant Services (\$74,000)
  - Health and Wellness (\$19,500)
- 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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 54,094	\$ 56,929	\$ 60,531	\$ 65,714	\$ 71,689	\$ 5,975	9.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	735	1,770	493	721	735	14	1.9%
Operating Expenses	103,368	115,107	121,925	110,678	100,373	(10,305)	-9.3%
Operating Capital Outlay	46	23,860	2,605	49,439	65,937	16,498	33.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 158,243</b>	<b>\$ 197,666</b>	<b>\$ 185,554</b>	<b>\$ 226,552</b>	<b>\$ 238,734</b>	<b>\$ 12,182</b>	<b>5.4%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 238,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238,734

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits	\$ 71,689	\$ -	\$ 71,689
Other Personal Services	-	-	-
Contracted Services	735	-	735
Operating Expenses	100,373	-	100,373
Operating Capital Outlay	65,937	-	65,937
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-
Debt	-	-	-
Reserves — Emergency Response	-	-	-
<b>TOTAL</b>	<b>\$ 238,734</b>	<b>\$ -</b>	<b>\$ 238,734</b>

### Trends and Changes

A consistent level of telecommunications services will continue, including identifying and implementing cost efficiencies within the subactivity. This subactivity is cross-charged 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).

#### **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 for merit pay increases based on an employee’s documented performance, 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 audited expenditures in FY 2023–24 to the FY 2024–25 Amended 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 Amended Budget, there were also variances in Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2024–25 Amended Budget show an increase when compared to the actual audited 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 (\$228) while Operating Expenses had a decrease mainly due to decreases in Telephone and Communications (\$8,508) and Computer Hardware Under \$5,000 (\$3,006), which were offset by an increase in Cellular Telephone and Accessories (\$1,057).

#### **Budget Variances**

The subactivity budget for Communications in the FY 2025–26 Tentative Budget has a 5.4 percent, or \$12,182, increase compared to the FY 2024–25 Amended Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 9.1 percent, or \$5,975, in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 1.9 percent, or \$14, due to a projected increase in Computer Technology Services (\$14),

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

- Operating Expenses will decrease by 9.3 percent, or \$10,305, due to projected decreases in Telephone and Communications (\$8,950) and Computer Hardware Under \$5,000 (\$2,327), which are offset by increases in Repair and Maintenance of Equipment (\$168) and Cellular Telephones and Accessories (\$804).
- Operating Capital Outlay will increase by 33.4 percent, or \$16,498, due to a projected increase in Computer Hardware Over \$5,000 (\$41,615), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,117).

#### **Major Budget Items**

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

- Salaries and Benefits (\$71,689)
- Contracted Services
  - Computer Technology Services (\$735)
- Operating Expenses
  - Telephone and Communications (\$48,978)
  - Cellular Telephones and Accessories (\$40,993)
  - Repair and Maintenance of Equipment (\$8,564)
  - Computer Hardware Under \$5,000 (\$1,838)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$65,018)
  - Office Furniture / Equipment Over \$5,000 (\$919)



## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 573,971	\$ 617,144	\$ 653,986	\$ 707,784	\$ 778,216	\$ 70,432	10.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	232,438	217,426	277,562	390,666	507,392	116,726	29.9%
Operating Expenses	82,032	98,228	71,445	89,533	105,112	15,579	17.4%
Operating Capital Outlay	9,700	184,045	57,987	31,000	48,427	17,427	56.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	98,683	79,269	408.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 898,141</b>	<b>\$ 1,165,855</b>	<b>\$ 1,122,733</b>	<b>\$ 1,238,397</b>	<b>\$ 1,537,830</b>	<b>\$ 299,433</b>	<b>24.2%</b>

<b>SOURCE OF FUNDS</b> Fiscal Year 2025–26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	<b>TOTAL</b>
	\$ 1,530,482	\$ -	\$ -	\$ 6,880	\$ -	\$ 468	\$ 1,537,830

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	<b>TOTAL</b>
Salaries and Benefits		\$ 778,216	\$ -	\$ 778,216
Other Personal Services		-	-	-
Contracted Services		500,044	7,348	507,392
Operating Expenses		105,112	-	105,112
Operating Capital Outlay		48,427	-	48,427
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	98,683	98,683
Reserves — Emergency Response		-	-	-
<b>TOTAL</b>		<b>\$ 1,431,799</b>	<b>\$ 106,031</b>	<b>\$ 1,537,830</b>

#### **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 for merit pay increases based on an employee's documented performance, 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 mainly 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 Amended 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 Tentative Budget has a 24.2 percent, or \$299,433, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 10 percent, or \$70,432, in this subactivity due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.47 FTEs within the program to this subactivity. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance..
- Contracted Services will increase by 29.9 percent, or \$116,726, due to projected increases in Consultant Services (\$45,597) and Computer Technology Services (\$74,773), which are offset by a decrease in Software Maintenance Services (\$3,644).
- Operating Expenses will increase by 17.4 percent, or \$15,579, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$2), Uniforms (\$2), Rewards, Recognition, Prizes, and Awards (\$2), In-State Training and Related Travel (\$29), Out of State Travel / Training (\$31), Travel — District Business (\$36), Training — No Travel (\$101), Office Support Supplies (\$470), Computer Software (\$2,259), Computer Hardware Under \$5,000 (\$4,517), and Repair and

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

Maintenance of Equipment (\$8,867), which are offset by a decrease in Moving Expenses (\$737).

- Operating Capital Outlay will increase by 56.2 percent, or \$17,427, due to a projected increase in Computer Hardware Over \$5,000 (\$17,427).
- Debt Services will increase by 408.3 percent, or \$79,269, 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 subactivity include the following:

- Salaries and Benefits (\$778,216)
- Contracted Services
  - Computer Technology Services (\$329,537)
  - Software Maintenance Services (\$105,231)
  - Consultant Services (\$72,624)
- Operating Expenses
  - Computer Hardware Under \$5,000 (\$58,517)
  - Repair and Maintenance of Equipment (\$30,326)
  - Training — No Travel (\$5,169)
  - Computer Software (\$4,962)
  - Travel — District Business (\$1,838)
  - Out of State Travel / Training (\$1,570)
  - In-State Training and Related Travel (\$1,443)
  - Office Support Supplies (\$1,011)
  - Office Furniture / Equipment Under \$5,000 (\$92)
  - Uniforms (\$92)
  - Rewards, Recognition, Prizes, and Awards (\$92)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$48,427)
- Debt Services
  - Debt Service Principal — Software Subscription (\$83,309)
  - Debt Service Interest — Software Subscription (\$15,374)

## 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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	-	-	-	-	-	-	
Contracted Services	-	-	-	-	-	-	
Operating Expenses	-	-	-	-	-	-	
Operating Capital Outlay	-	-	-	-	-	-	
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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

#### OPERATING AND NON-OPERATING Fiscal Year 2025–26

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

### Trends and Changes

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  
TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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

##### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

### Trends and Changes

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

TENTATIVE 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- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,480,665</b>	<b>\$ 2,585,067</b>	<b>\$ 2,609,499</b>	<b>\$ 3,326,270</b>	<b>\$ 3,326,270</b>	<b>\$ -</b>	<b>-</b>

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

#### OPERATING AND NON-OPERATING

Fiscal Year 2025–26

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

#### Trends and Changes

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

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

increase in budget in FY 2024–25 is due to increased property tax values, new construction within District boundaries, as well as the adopted millage rate, and will be offset by credits from tax collectors. Additionally, the FY 2025–26 budgeted tax collector/property appraiser fees will be adjusted prior to final adoption.

##### **Budget Variances**

The activity budget for Other (Tax Collector/Property Appraiser Fees) in the FY 2025–26 Tentative Budget has no change compared to the FY 2024–25 Amended 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 Tentative Budget assumes \$13,250,000 for new state-funded springs programs and \$2,819,879 in prior year springs funding. Please note the budget of \$13,250,000 for new state-funded springs projects is a non-project specific placeholder for FY 2025–26 state and legislative appropriations, including springs projects.

#### 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 \$128,200,000 in funding benefiting 175 springs projects. These projects have resulted in 53.2 mgd of alternative water made available, 4.9 mgd of water conserved, 15.8 million gallons (MG) in alternative water storage capacity created, and an annual reduction of approximately 428,300 lbs. of TN and 151,200 lbs. of TP. In addition to the DEP springs restoration funding, these numbers include other District cost-share programs that benefit the springs.

#### ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

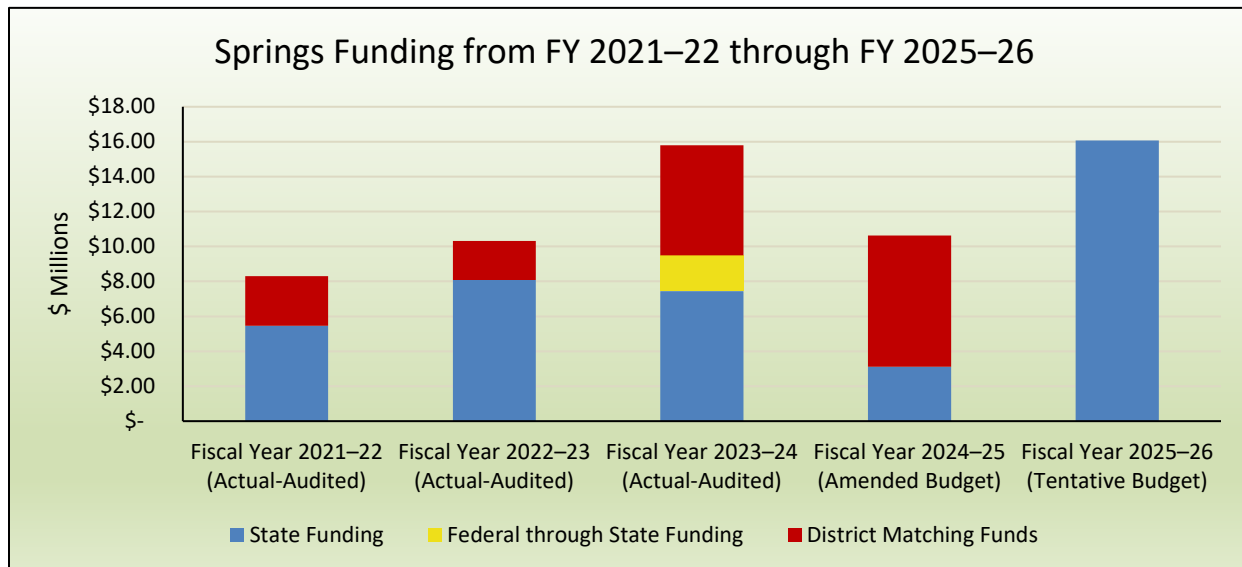
##### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Tentative Budget)
State Funding	\$ 5,461,258	\$ 8,091,385	\$ 7,443,356	\$ 3,105,120	\$ 16,069,879
Federal through State Funding	-	-	2,049,241	-	-
District Matching Funds	2,846,091	2,220,379	6,294,501	7,513,703	-
<b>TOTAL</b>	<b>\$ 8,307,349</b>	<b>\$ 10,311,764</b>	<b>\$ 15,787,098</b>	<b>\$ 10,618,823</b>	<b>\$ 16,069,879</b>





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

##### **C. Program Allocations by Area of Responsibility**

Section 373.535(1)(a)2., F.S., requires the District to report the total estimated amount in the District budget for each area of responsibility (AOR). All programs and activities at water management districts are categorized by four AORs: water supply, water quality, flood protection and floodplain management, and natural systems.

Expenditures in the four AORs are provided only at the program level. These AOR (water supply, water quality, flood protection and floodplain management, and natural systems) expenditures are estimates only and have been allocated among the programs, since a project may serve more than one purpose.

Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each AOR.

The following tables provide the AOR expenditures for FY 2023–24 (Actual-Audited), FY 2024–25 (Amended Budget), and FY 2025–26 (Tentative 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-Audited)

#### TENTATIVE BUDGET — Fiscal Year 2025–26

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Actual- Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 19,404,925</b>	<b>\$ 11,552,474</b>	<b>\$ 5,581,518</b>	<b>\$ 1,709,252</b>	<b>\$ 561,681</b>
1.1 - District Water Management Planning	5,446,642	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	54,266	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	11,297,301	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	1,419,179	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 125,639,501</b>	<b>\$ 79,179,953</b>	<b>\$ 42,405,696</b>	<b>\$ 2,345,656</b>	<b>\$ 1,708,196</b>
2.1 - Land Acquisition	1,941,869	X	X	X	X
2.2 - Water Source Development	75,593,365	X	X	X	X
2.2.1 Water Resource Development Projects	74,344,137	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	46,801,752	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	336,273	X	X	X	X
2.7 - Technology and Information Services	967,822	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 28,722,553</b>	<b>\$ 4,086,440</b>	<b>\$ 5,441,461</b>	<b>\$ 12,791,943</b>	<b>\$ 6,402,709</b>
3.1 - Land Management	5,038,568	X	X	X	X
3.2 - Works	10,813,942	X	X	X	X
3.3 - Facilities	3,686,290	X	X	X	X
3.4 - Invasive Plant Control	2,150,966	X	X	X	X
3.5 - Other Operation and Maintenance Activities	1,229,531	X	X	X	X
3.6 - Fleet Services	4,747,339	X	X	X	X
3.7 - Technology and Information Services	1,055,917	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 15,582,779</b>	<b>\$ 2,777,679</b>	<b>\$ 7,295,739</b>	<b>\$ 4,834,506</b>	<b>\$ 674,855</b>
4.1 - Consumptive Use Permitting	2,387,999	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	9,228,228	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,276,434	X	X	X	X
4.5 - Technology and Information Services	1,425,841	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,518,437</b>	<b>\$ 381,169</b>	<b>\$ 379,089</b>	<b>\$ 379,090</b>	<b>\$ 379,089</b>
5.1 - Water Resource Education	351,903	X	X	X	X
5.2 - Public Information	1,010,374	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>\$ 190,868,195</i>	<i>\$ 97,977,715</i>	<i>\$ 61,103,503</i>	<i>\$ 22,060,447</i>	<i>\$ 9,726,530</i>
<b>6.0 Management and Administration</b>	<b>\$ 10,563,889</b>				
6.1 - Administrative and Operations Support	7,954,390				
6.1.1 - Executive Direction	1,784,709				
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	1,111,933				
6.1.8 - Communications	185,554				
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				
<b>TOTAL</b>	<b>\$ 201,432,084</b>				

## IV. Program and Activity Allocations

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

Fiscal Year 2024–25 (Amended Budget)

#### TENTATIVE BUDGET — Fiscal Year 2025–26

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2024–25 (Amended Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 22,464,739</b>	<b>\$ 13,697,201</b>	<b>\$ 6,216,667</b>	<b>\$ 1,939,156</b>	<b>\$ 611,715</b>
1.1 - District Water Management Planning	6,793,162	X	X	X	
1.1.1 Water Supply Planning	4,949,919	X	X	X	
1.1.2 Minimum Flows and Levels	1,743,243	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,623,981	X	X	X	X
1.3 - Technical Assistance	645,766	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	841,025	X	X	X	X
1.5 - Technology and Information Services	1,560,805	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 495,770,743</b>	<b>\$ 137,283,876</b>	<b>\$143,000,658</b>	<b>\$111,429,036</b>	<b>\$ 104,057,173</b>
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	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
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 39,370,833</b>	<b>\$ 5,266,254</b>	<b>\$ 6,116,248</b>	<b>\$ 20,237,447</b>	<b>\$ 7,750,884</b>
3.1 - Land Management	6,978,694	X	X	X	X
3.2 - Works	15,481,009		X	X	X
3.3 - Facilities	6,580,092	X	X	X	X
3.4 - Invasive Plant Control	3,328,172	X	X	X	X
3.5 - Other Operation and Maintenance Activities	774,908	X	X	X	
3.6 - Fleet Services	5,120,782	X	X	X	X
3.7 - Technology and Information Services	1,107,176	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 19,214,685</b>	<b>\$ 3,604,821</b>	<b>\$ 9,019,212</b>	<b>\$ 5,817,209</b>	<b>\$ 773,443</b>
4.1 - Consumptive Use Permitting	3,185,777	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	453,143	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	11,303,345	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,621,764	X	X	X	X
4.5 - Technology and Information Services	1,650,656	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,861,676</b>	<b>\$ 501,137</b>	<b>\$ 453,513</b>	<b>\$ 453,513</b>	<b>\$ 453,513</b>
5.1 - Water Resource Education	404,416	X	X	X	X
5.2 - Public Information	1,203,594	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	125,825	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	127,841	X	X	X	X
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>\$ 578,682,676</b>	<b>\$ 160,353,289</b>	<b>\$164,806,298</b>	<b>\$139,876,361</b>	<b>\$ 113,646,728</b>
<b>6.0 Management and Administration</b>	<b>\$ 12,452,730</b>				
6.1 - Administrative and Operations Support	9,126,460				
6.1.1 - Executive Direction	1,709,358				
6.1.2 - General Counsel / Legal	636,608				
6.1.3 - Inspector General	214,137				
6.1.4 - Administrative Support	3,020,230				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	854,999				
6.1.7 - Human Resources	1,247,098				
6.1.8 - Communications	226,552				
6.1.9 - Technology and Information Services	1,217,478				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,326,270				
<b>TOTAL</b>	<b>\$ 591,135,406</b>				

## IV. Program and Activity Allocations

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

Fiscal Year 2025–26 (Tentative Budget)

#### TENTATIVE BUDGET — Fiscal Year 2025–26

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2025–26 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 22,764,094</b>	<b>\$ 13,177,849</b>	<b>\$ 6,883,871</b>	<b>\$ 2,023,402</b>	<b>\$ 678,972</b>
1.1 - District Water Management Planning	6,384,449	X	X	X	
1.1.1 Water Supply Planning	4,627,241	X	X	X	
1.1.2 Minimum Flows and Levels	1,657,208	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	13,000,921	X	X	X	X
1.3 - Technical Assistance	675,334	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	842,603	X	X	X	X
1.5 - Technology and Information Services	1,860,787	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 129,701,527</b>	<b>\$ 53,375,011</b>	<b>\$ 49,844,803</b>	<b>\$ 23,731,715</b>	<b>\$ 2,749,998</b>
2.1 - Land Acquisition	5,150,492	X	X	X	X
2.2 - Water Source Development	37,104,217	X	X	X	X
2.2.1 Water Resource Development Projects	35,489,814	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,614,403	X			
2.3 - Surface Water Projects	85,577,563	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	553,496	X	X	X	X
2.7 - Technology and Information Services	1,315,759	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>\$ 43,436,994</b>	<b>\$ 7,535,383</b>	<b>\$ 7,572,014</b>	<b>\$ 19,043,466</b>	<b>\$ 9,286,131</b>
3.1 - Land Management	7,208,439	X	X	X	X
3.2 - Works	18,358,981	X	X	X	X
3.3 - Facilities	6,388,918	X	X	X	X
3.4 - Invasive Plant Control	3,339,549	X	X	X	X
3.5 - Other Operation and Maintenance Activities	764,725	X	X	X	
3.6 - Fleet Services	5,997,303	X	X	X	X
3.7 - Technology and Information Services	1,379,079	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 20,949,423</b>	<b>\$ 4,140,335</b>	<b>\$ 9,622,819</b>	<b>\$ 6,303,148</b>	<b>\$ 883,121</b>
4.1 - Consumptive Use Permitting	3,647,185	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	342,945	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	12,105,071	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,745,874	X	X	X	X
4.5 - Technology and Information Services	2,108,348	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,935,710</b>	<b>\$ 488,202</b>	<b>\$ 482,503</b>	<b>\$ 482,503</b>	<b>\$ 482,502</b>
5.1 - Water Resource Education	459,495	X	X	X	X
5.2 - Public Information	1,177,474	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	132,895	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	165,846	X	X	X	X
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>\$ 218,787,748</b>	<b>\$ 78,716,780</b>	<b>\$ 74,406,010</b>	<b>\$ 51,584,234</b>	<b>\$ 14,080,724</b>
<b>6.0 Management and Administration</b>	<b>\$ 13,245,555</b>				
6.1 - Administrative and Operations Support	9,919,285				
6.1.1 - Executive Direction	1,790,479				
6.1.2 - General Counsel / Legal	625,484				
6.1.3 - Inspector General	221,598				
6.1.4 - Administrative Support	3,240,604				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	928,509				
6.1.7 - Human Resources	1,336,047				
6.1.8 - Communications	238,734				
6.1.9 - Technology and Information Services	1,537,830				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,326,270				
<b>TOTAL</b>	<b>\$ 232,033,303</b>				

## 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 567.09, 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  
TENTATIVE BUDGET — Fiscal Year 2025–26

PROGRAM	WORKFORCE CATEGORY	2021–22 to 2025–26		Fiscal Year					Amended to Tentative 2024–25 to 2025–26	
		Difference	% Change	2021–22	2022–23	2023–24	2024–25 Amended Budget	2025–26 Tentative Budget	Difference	% Change
All Programs	Authorized Positions	26.00	4.9%	529.00	537.00	537.00	555.00	555.00	-	0.0%
	Contingent Worker	4.43	102.3%	4.33	6.92	8.31	7.92	8.76	0.84	10.6%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.72	27.6%	2.61	2.61	3.33	3.33	3.33	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>31.15</b>	<b>5.8%</b>	<b>535.94</b>	<b>546.53</b>	<b>548.64</b>	<b>566.25</b>	<b>567.09</b>	<b>0.84</b>	<b>0.1%</b>
Water Resources Planning and Monitoring	Authorized Positions	(1.32)	-1.0%	134.43	135.45	139.44	137.82	133.11	(4.71)	-3.4%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.07	5.8%	1.20	1.23	1.27	1.27	1.27	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>(1.25)</b>	<b>-0.9%</b>	<b>135.63</b>	<b>136.68</b>	<b>140.71</b>	<b>139.09</b>	<b>134.38</b>	<b>(4.71)</b>	<b>-3.4%</b>
Land Acquisition, Restoration, and Public Works	Authorized Positions	2.45	2.7%	90.63	86.44	84.79	95.92	93.87	(2.05)	-2.1%
	Contingent Worker	1.34		-	0.50	0.50	0.50	1.34	0.84	168.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.06	13.6%	0.44	0.46	0.50	0.50	0.50	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>3.85</b>	<b>4.2%</b>	<b>91.07</b>	<b>87.40</b>	<b>85.79</b>	<b>96.92</b>	<b>95.71</b>	<b>(1.21)</b>	<b>-1.2%</b>
Operations and Maintenance of Works and Lands	Authorized Positions	(0.23)	-0.2%	99.36	100.96	98.91	98.15	99.14	0.99	1.0%
	Contingent Worker	2.16	49.9%	4.33	4.33	6.49	6.49	6.49	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.06	13.6%	0.44	0.47	0.51	0.50	0.50	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>1.99</b>	<b>1.9%</b>	<b>104.13</b>	<b>105.76</b>	<b>105.91</b>	<b>105.14</b>	<b>106.13</b>	<b>0.99</b>	<b>0.9%</b>
Regulation	Authorized Positions	20.98	15.3%	137.03	145.63	146.12	152.89	158.01	5.12	3.3%
	Contingent Worker	0.45		-	0.45	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.16	42.1%	0.38	0.42	0.53	0.54	0.54	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>21.59</b>	<b>15.7%</b>	<b>137.41</b>	<b>146.50</b>	<b>147.10</b>	<b>153.88</b>	<b>159.00</b>	<b>5.12</b>	<b>3.3%</b>
Outreach	Authorized Positions	2.33	22.6%	10.31	10.40	10.28	11.28	11.84	0.56	5.0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.01		-	-	0.01	0.01	0.01	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>2.34</b>	<b>22.7%</b>	<b>10.31</b>	<b>10.40</b>	<b>10.29</b>	<b>11.29</b>	<b>11.85</b>	<b>0.56</b>	<b>5.0%</b>
Management and Administration	Authorized Positions	1.79	3.1%	57.24	58.12	57.46	58.94	59.03	0.09	0.2%
	Contingent Worker	0.48		-	1.64	0.87	0.48	0.48	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.36	240.0%	0.15	0.03	0.51	0.51	0.51	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	<b>TOTAL WORKFORCE</b>	<b>2.63</b>	<b>4.6%</b>	<b>57.39</b>	<b>59.79</b>	<b>58.84</b>	<b>59.93</b>	<b>60.02</b>	<b>0.09</b>	<b>0.2%</b>

## VI. Performance Measures (Metrics)

### VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with DEP and all five water management districts. These measures reflect three of the core mission areas of the District — natural systems, water quality, and water supply — as well as mission support activities. The information is reported as of the end of FY 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)	\$ 12,082,326	6.00%
Total expenditures (State 1-6)	\$ 201,432,084	

**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
<b>Preliminary Budget</b>	Annually January 15	Chris Phillips	386-329-4596 ckphilli@sjrwmd.com
<b>Florida Department of Transportation (FDOT) Mitigation Plan</b>	Annually March 1	Ryan Spohn	904-448-7914 rspohn@sjrwmd.com
<b>Consolidated Annual Report (CAR)</b>	Annually March 1	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
<b>Regional Water Supply Plan</b>	Every five years (CFWI RWSP updated 2020, NFRWSP updated 2023)	Clay Coarsey	386-312-2338 ccoarsey@sjrwmd.com
<b>Strategic Plan</b>	Annually September	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
<b>SWIM Plans</b>	When required	Erich Marzolf	386-329-4227 emarzolf@sjrwmd.com
<b>Tentative Budget</b>	Annually August 1	Chris Phillips	386-329-4596 ckphilli@sjrwmd.com
<b>Five-Year Water Resource Development Work Program</b>	Annually October	Shane Howell	321-473-1350 showell@sjrwmd.com

## VIII. Appendices

### B. Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and AWS projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Tentative Budget includes a total of \$32,128,624 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 \$295 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 Tentative Budget, there is no funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF) included in the table below.

#### Alternative Water Supply Funding in SJRWMD FY 2025–26 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$2,465,000	7.7%
State Funding for AWS	\$29,663,624	92.3%
<b>Total Funding for AWS</b>	<b>\$32,128,624</b>	<b>100.0%</b>

#### District Funding for AWS

- Taylor Creek Reservoir Improvements (\$1,025,000)
- Black Creek Water Resource Development Project (\$1,440,000)

#### State Funding for AWS

- Taylor Creek Reservoir Improvements (\$16,343,745)
- North Florida Regional Water Supply Plan Project (\$2,819,879)
- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$10,500,000)

## **VIII. Appendices**

### **C. Project Worksheets**

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

The projects listed in Appendix C to implement water resource development projects, as prioritized in its regional water supply plans, are included in the District's Tentative Budget for a total of 27 projects for FY 2025–26. A breakdown of Alternative Water Supply funding is provided in Appendix B.

### VIII. Appendices

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reductio n (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2025–26)
2.1.0	Land Purchases and Support Services	Land Acquisition/ Conservation	Anticipated land acquisition and related closing costs.	Underway	Ongoing	Multiple										4,500,000
2.2.1	Water Conservation Rebate Program	Other	New program to incentivize water conservation through prequalified practices. This program will determine refund amount for defined practices; applicants apply for refunds until funds are expended.	Underway	TBD		SJR District-wide									50,000
2.2.1	Agricultural Cost-share Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											1,500,000
2.2.1	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing	Multiple	SJR NFRWSP									2,000,000
2.2.1	North Florida Regional Water Supply Plan Project		The plan identifies water conservation and alternative water supply projects to meet projected demands through 2045, including aquifer recharge, rehydration of wetlands, and increased use of reclaimed and stormwater.	Planned	TBD											2,819,879
2.2.1	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	Other	Placeholder for future projects	Planned	Ongoing											10,500,000
2.2.1	Taylor Creek Reservoir Improvements	Water Resource and Water Supply Development	The project involves raising and improving L-73 Section 1 (L-73) and modifying the operating schedule to help increase alternative water supply availability. Subsequent phases involve construction of water treatment and transmission infrastructure by others.	Planned	10/2020	UFA Orange County and Osceola County	SJR CFWI		54							17,368,745
2.2.3	Abandoned Artesian Well Plugging	Water Resource and Water Supply Development	To properly plug abandoned artesian wells to protect the resources of Florida.	Underway	Ongoing	Multiple										40,000
2.3.0	Lake Jesup Nutrient Reduction and Flow Enhancement Project	Other	Construct a media-based treatment system to improve Lake Jesup water quality	Underway	10/2024	Lake Jesup; St. Johns River										50,000
2.3.0	Lake George Conservation Area Hydrologic Restoration — Resiliency	Natural System Restoration	Remove three existing culverts and replace them with low water crossings to restore vital hydrologic and ecologic functions to existing wetlands within Lake George Conservation Area.	Planned	TBD	Lake George										90,000

### VIII. Appendices

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2.3.0	Pine Meadows Hydro Improvements		FWC is proposing a project to improve the hydrologic connection between Pine Meadows and an adjacent property.	Planned	TBD											200,000
2.3.0	Brevard County Sykes Creek Muck Removal Project Phase 2B	Water Resource and Water Supply Development	This project includes muck dredging, dewatering, and upland disposal of 100,000 cubic yards of muck in 15 acres of finger canals and nearby open areas of Sykes Creek.	Underway	02/2024	Sykes Creek/Barge Canal	SJR Central Springs East Coast			11,101	1,040					375,000
2.3.0	Coastal Wetland Restoration Program	Natural System Restoration	To fund coastal restoration projects and serve as match for other funding sources.	Planned	TBD											400,000
2.3.0	Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan	Other	This project involves a feasibility study to assess and evaluate stormwater infrastructure and nutrient loading to the LHCL and design and construct prioritized projects.	Underway	TBD											850,000
2.3.0	Green Infrastructure / Resiliency Projects Placeholder	Resiliency	Green Infrastructure / Resiliency Projects Placeholder	Planned	Ongoing											1,000,000
2.3.0	Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility	Other	A full-scale demonstration project to remove Total Phosphorus (TP) from the Doctors Lake wastewater treatment plant effluent.	Underway	01/2019	Doctors Lake, Lower St. Johns River					6,500					5,000,000
2.3.0	State and Legislative Appropriation Placeholder - Non Project Specific	Other	Placeholder for future projects	Planned	Ongoing											13,250,000
2.3.0	Indian River Lagoon Water Quality Improvement Projects Placeholder	Other	Placeholder for future projects	Planned	Ongoing											10,614,420
2.3.0	C-10 Water Management Area Project	Other	The project includes the construction of a stormwater pump station and 1,300-acre water management area.	Planned	04/2028	Indian River Lagoon/St. Johns River	SJR Central Springs East Coast	Central IRL	8	29,300	1,300					38,470,000
3.2.0	Walkways / Platforms in Support of Data Collection	Data Collection, Evaluation, and Education	Refurbish platforms within District boundaries.	Underway	Ongoing	Multiple										50,000
3.2.0	S-157 Wingwalls and Manatee Overlook	Flood Protection	Replacement of the downstream wingwalls associated with S-157 rehabilitation project.	Underway	02/2025	Upper St. Johns Basin										300,000
3.2.0	Levee Repairs	Flood Control	Complete repairs on L75 and L73, Section 2.	Underway	Ongoing	Multiple										375,000
3.2.0	Lake Apopka Lock and Dam Rehabilitation	Flood Control	Replacement of the Apopka Lock and Dam	Planned	TBD											1,000,000



VIII. Appendices

Activity/ Sub- Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Execution Date	Water Body Benefited (Water Quality)	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reductio n (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2025–26)
3.2.0	Moss Bluff Lock Rehabilitation Design	Flood Protection	The Moss Bluff Lock was last rehabilitated more than 20 years ago. The concrete, gates and other auxiliary equipment lock electrical and control equipment needs rehabilitation and modernization.	Planned	TBD											1,000,000
3.2.0	C-231 Repair Seepage Areas	Flood Control	Overbuild sections of C-231 where seepage is noted. Over the past several years, areas of seepage along the east slope have been identified. An engineering analysis recommended that these sections be overbuilt to reinforce the levee sections.	Underway	TBD											1,300,000
3.2.0	Infrastructure Rehabilitation and Improvements	Flood Control	Various improvements based on Operations & Maintenance Work Plan. Includes inspecting all underwater minor water control structures.	Underway	Ongoing	Multiple										1,610,000
3.2.0	Burrell Dam Rehabilitation Construction	Flood Control	Burrell Dam Rehabilitation Construction	Planned	TBD	Upper Ocklawaha										5,450,000

## **VIII. Appendices**

### **D. Outstanding Debt**

The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record the present value of the future payments as Debt (Other Financing Sources) and record the Capital Outlay portion in the initial year of the lease/subscription for SBITAs.

## **VIII. Appendices**

### **E. Consistency Issues for Fiscal Year 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; SWFWD and SJRWMD at Tier 2; and NFWFMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitate 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: 8.76 Contingent workers and 3.33 Interns. The total workforce is 567.09.

## **VIII. Appendices**

### *b. Health Insurance*

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

## **IX. Contacts**

## **IX. Contacts**



### **St. Johns River Water Management District**

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