



ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2026–27
Preliminary Budget

(Pursuant to Section 373.535, Florida Statutes)



sjrwmd.com/finance

St. Johns River Water Management District

Preliminary Budget

Budget Year 2026–27



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St. Johns River Water Management District

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

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January 13, 2026

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

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

Subject: St. Johns River Water Management District
Preliminary Budget for Fiscal Year 2026–27

Dear President Albritton and Speaker Perez:

In accordance with Section 373.535, *Florida Statutes*, the St. Johns River Water Management District's (District) Preliminary Budget for Fiscal Year (FY) 2026–27 is provided for your review.

The District has developed a preliminary balanced budget totaling \$181.2 million that effectively allocates 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 2026–27 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 improvements with innovative projects;
- Operating and maintaining significant flood protection infrastructure and restoration projects, such as the Upper St. Johns River Restoration Project and Apopka Lock and Dam;

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- Implementing statutorily required Minimum Flows and Minimum Water Levels along with associated Prevention/Recovery Strategies to support minimum water levels in North Florida;
- 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,



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

cc: Attached Recipient List

Recipients of St. Johns River Water Management District Preliminary Budget for FY

2026–27: Pursuant to Florida Statutes, the Preliminary Budget for Fiscal Year 2026–27 has been provided via email to the following recipients:

Executive Office of the Governor

Governor Ron DeSantis

Taylor Schrader, Director of Executive Staff

Office of Policy and Budget

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Mike Atchley

Gerri Hall

Erin Riley

Office of Senate President

Senator Ben Albritton, President

Senator Jason Brodeur, President Pro Tempore

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Mara Gambineri, Chief of Staff
Alex Cronin, Director of Legislative Affairs

Department of Environmental Protection Office of Water Policy and Ecosystems

Restoration

Adam Blalock, Deputy Secretary Ecosystem Restoration
Kristine Morris, Assistant Deputy Secretary, Division of Ecosystems Restoration
Edward C. Smith, Director, Office of Water Policy and Ecosystem Restoration
Pamela Flores, Chief of Natural Sciences, Office of Water Policy and Ecosystems Restoration
Jennifer Adams, Environmental Administrator, Office of Water Policy and Ecosystems
Restoration
Christopher Rothenberg, Operations Review Specialist, Office of Water Policy and Ecosystems
Restoration

County commission chair of each county within District's jurisdiction

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I. Foreword

I. Foreword

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

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

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

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

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

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

II. Introduction

II. Introduction

A. History of Water Management Districts

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

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

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

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

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

II. Introduction

B. Overview of the District

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

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

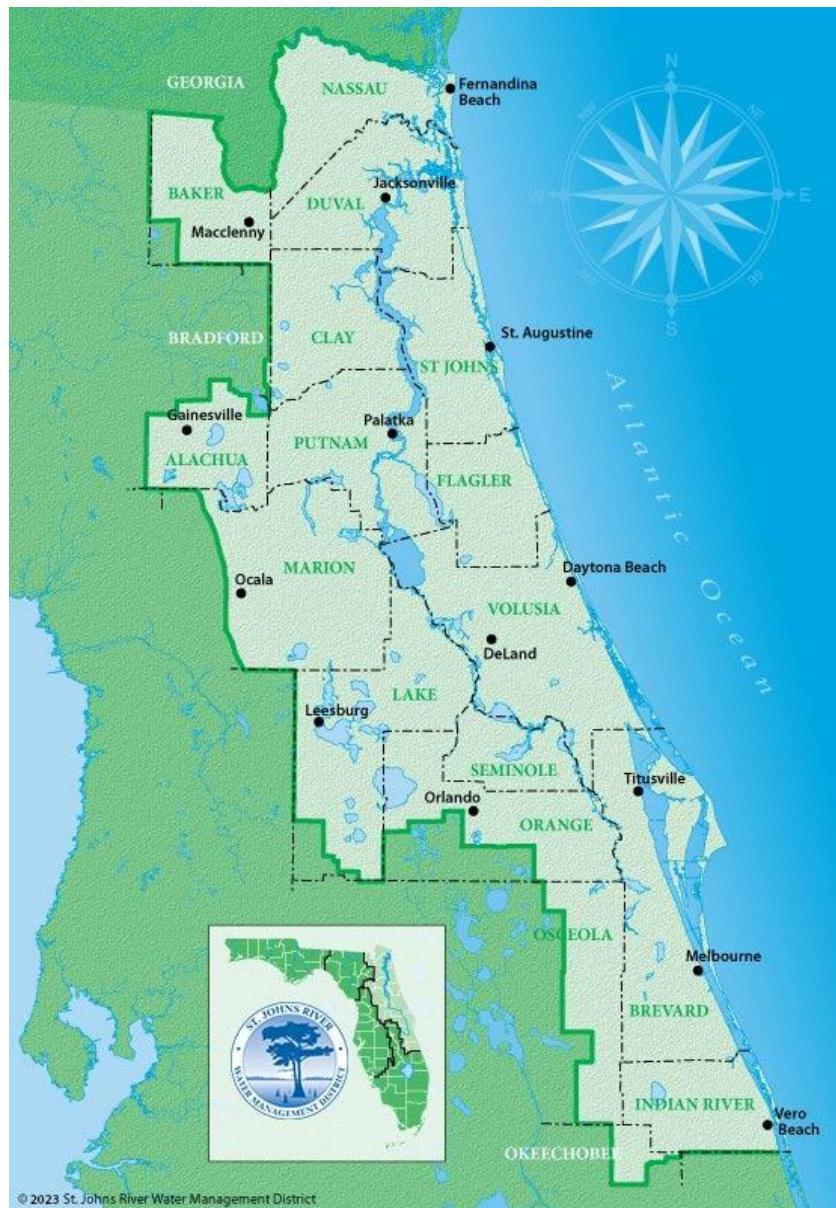


Figure 1 – District Map

II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 7.8 million acres of the state's land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon (IRL), and the Florida portion of the St. Marys River Basin. The District is also home to eight "Outstanding Florida Springs" — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 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, 26 weirs, and 14 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 778,316 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) 2026–27. 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, Implement, and Update Regional Water Supply Plans for Each of the District's Three Water Supply Planning Regions
 - Develop and Update Hydrologic Models for Use in Water Supply Planning
 - Coordinate with Other Water Management Districts on RWSPs
 - Facilitate Collaborative Regional Project Development in Areas of Constrained Groundwater Resources
 - Maintain and Implement the MFL Priority List and Schedule
 - Develop and Update Hydrologic Models for Use in Setting MFLs
 - Develop and Improve MFL Determination and Assessment Methods
 - Engage Stakeholders in MFL Development
 - Develop and Implement Prevention and Recovery Strategies
 - Continue to Provide Water Conservation Education Through Public Presentations and Targeted Public Outreach Programs Such as the Water Less Campaign
 - Promote the Use of the Florida Water StarSM Certification Program for New Residential and Commercial Development
 - Establish Effective, Quantifiable, and Achievable Water Conservation Practices Through the Consumptive Use Permitting Program
 - Expand and Enhance Partnerships with Agriculture Through the Implementation of the District's Agricultural Cost-Share Program
 - Provide Financial Incentives to Increase Levels of Water Conservation Through Continuation of the District's Water Conservation Rebate Program
 - Continue Implementation of the Abandoned Artesian Well Program
 - Encourage the Development and Implementation of Regional Water Resource Development Projects Through Partnerships
 - Focus the Use of District Funds on Regional Water Resource Development Projects
- Water Quality
 - Maintain Long-Term Water Quality and Hydrology Monitoring Networks
 - Cost-Effectively Operate the District's Water Quality Laboratory
 - Analyze and Share Accurate Water Quality Data and Information

II. Introduction

- Flood Protection and Floodplain Management
 - Operate and Maintain the District's Structural Flood Protection Systems
 - Implement Renovations or Replacements of Water Control Structures as Scheduled, Including but Not Limited to, Replacing Wingwalls at S-157, Refurbishing the Burrell Dam, Replacing or Refurbishing the Apopka Dam, Refurbishing S-161, and Refurbishing Gates at Multiple Water Control Structures
 - Implement Capital Improvement Projects to Maintain Flood Protection While Enhancing the Water Resource to Improve Water Supply Including Taylor Creek and C-10 Reservoir Projects
 - Collaborate with Our Partners to Build More Resilient Communities Through Our Conservation, Cost-share, and Research Efforts
 - Preserve and Restore the Floodplains of Rivers, Lakes, and Coastal Communities that Provide Flood Water Storage
 - Ensure New Development Will Not Cause Adverse Flooding Through Implementation of the District's Permitting Program
 - Collect and Share Real-Time Data on Water Levels with the U.S. Geological Survey, National Weather Service, and Local Governments
 - Coordinate with Local, State, and Federal Partners to Minimize Flood Damage After Major Storm Events and Maintain District Flood Protection Systems
- Natural Systems
 - Focus on Acquiring Fee or Less-Than-Fee Simple Interest (Conservation Easements) in Properties that Enhance Optimal Land Management Boundaries and Ecosystem Resilience in Floodplains to Provide Water Resource and Natural Systems Protection
 - Pursue Partnerships to Further Land Acquisition and Management Efforts
 - Ensure Land Management Actions Fulfill Approved Land Management Plans
 - Focus Land Management Efforts on Prescribed Fire, Invasive Vegetation Management, Restoration and Enhancement of Natural Communities, Protection of Lands from Degradation, Vandalism, and Erosion
 - Pursue the Annual Goal of Enhancing Natural Systems Habitats by Conducting Prescribed Fire on 35,000 Acres
 - Provide for Resource-Based Recreation Where Appropriate

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.

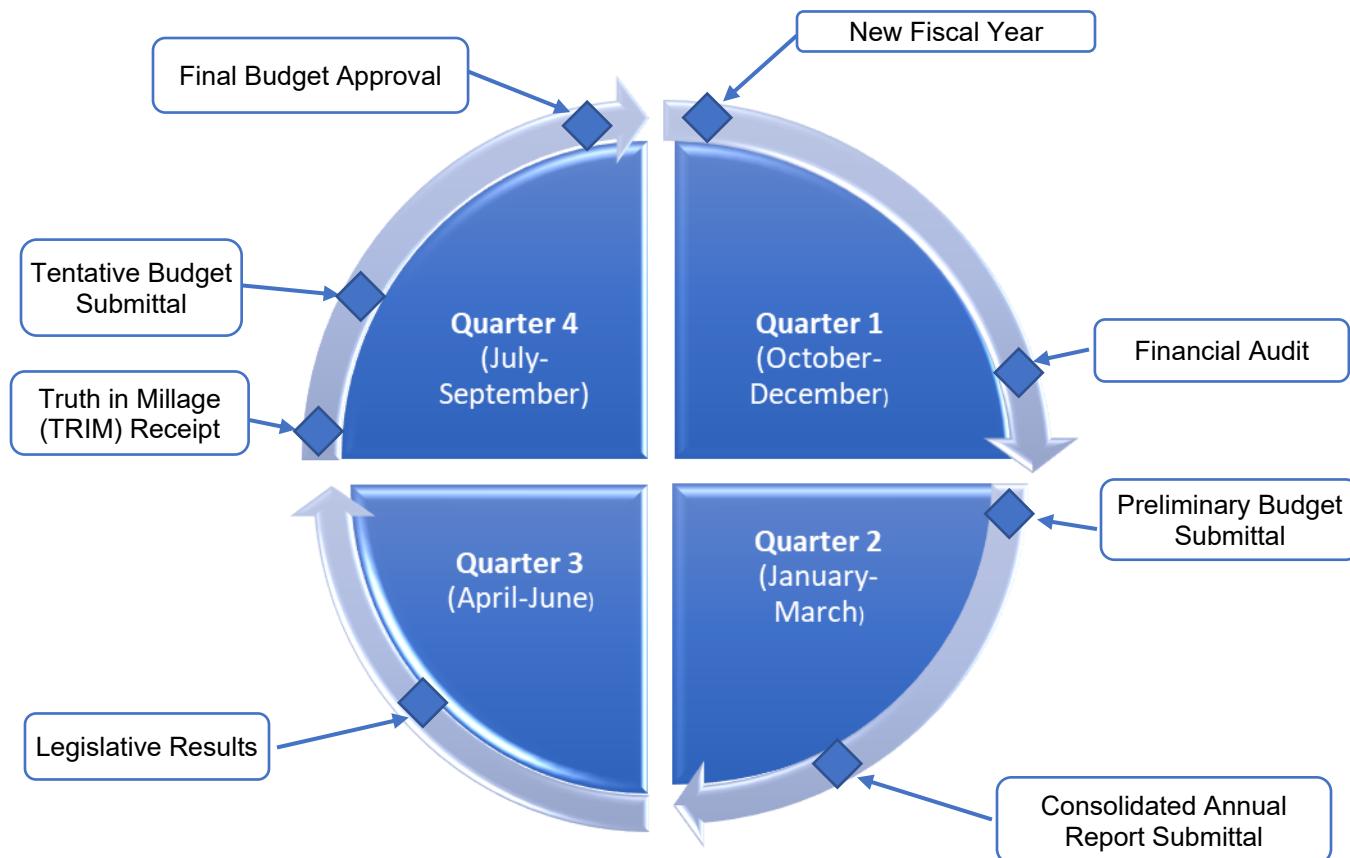


Figure 2 – Budget Process

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 2026–27, as well as the rolled-back rate, and the date, time, and location of the public hearing on the matter.

II. Introduction

The District will hold two TRIM public hearings in September. The first and second public hearings will take place in September 2026, at District Headquarters in the Governing Board Room at 5:05 p.m. in accordance with subsection 373.536(3), F.S. Written disapprovals of any provision in the Tentative Budget by the EOG or Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Preliminary FY 2026–27 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. Accounting for the implementation of two Governmental Accounting Standards Board (GASB) Statements, GASB 87 and GASB 96, requires the recording of debt. Within Program 3.0 — Operation and Maintenance of Works and Lands, the debt is directly related to the implementation of GASB 87 pertaining to lessee agreements and indirectly to GASB 96 pertaining to Subscription-Based Information Technology Arrangements (SBITAs). Under GASB 87, leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the arrangement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources). All debt reported in and cross-charged from Program 6.0 — Management and Administration is directly related to the implementation of GASB 96. The District utilizes SBITAs and is required to record the present value of the future payments of these agreements as Debt (Other Financing Sources) and record the Capital Outlay portion in the initial year of the lease/subscription. The classification of Debt does not include borrowing or bonding. The Preliminary Budget maintains an operating profile consistent with FY 2025–26 and in line with current revenue levels to ensure sustainability.

II. Introduction

E. Budget Guidelines

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

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

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

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

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

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have a single purchase of land in excess of \$10 million in the Preliminary Budget.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have cumulative purchases of land in excess of \$50 million in the Preliminary Budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record SBITAs as Debt (Other Financing Sources) and the Capital Outlay portion in the initial year of the lease/subscription.
4. Any individual variance in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for Preliminary Budget Submittal.

II. Introduction

5. Any program expenditure as described in section 373.536(5)(e)4.e. and f., F.S. (Outreach), (Management and Administration) respectively, in excess of 15 percent of a district's total budget.
 - o The District's Outreach and Management and Administration programs do not exceed 15 percent of the District's total budget as illustrated below.

Program	FY 2026–27 Preliminary Budget	% of Total Budget
5.0 Outreach	\$ 1,967,382	1.1%
6.0 Management and Administration	\$ 13,790,640	7.6%
Grand Total (programs 1.0 through 6.0)	\$ 181,191,949	100.0%
5.0 and 6.0 Total	\$ 15,758,022	8.7%

II. Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October (within 10 days of adoption)	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October (within 30 days of adoption)	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 9	Present draft Preliminary Budget to Governing Board
December 15	Preliminary Budget due to DEP for review
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 13	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 14	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
July TBD	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 TBD	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 TBD	Public hearing to adopt the Tentative Budget and millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September TBD	Public hearing to adopt the Final Budget and final millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September TBD (within three days of adoption)	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

III. Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, 2026, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2025–26 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2025–26.

Minimum Flows and Levels (MFLs)

- Complete MFLs Report and initiate peer review and surface water yield scenarios for Upper Ocklawaha River Basin Chain of Lakes.
- Complete MFLs Report and initiate peer review for Lake Weir.
- Complete Peer Review Response document for the Wekiva Basin MFLs.
- Complete model updates for the following lakes:
 - Stella
 - Three Island
 - Hires
 - Dias
 - Daugherty
- Obtain Governing Board Approval of Johns Lake and Prevatt Lake MFLs.

Modeling

- Model development for the Upper St. Johns River Basin (USJRB) and the Middle St. Johns River Basin (MSJRB) real-time flood forecasting project is expected to be completed in FY 2025–26.
- The Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning Project contract, funded by the Resilient Florida Program Planning Grant, is scheduled to be executed in the first quarter of FY 2025–26.
- The District anticipates completing seven hydrologic and water quality models in FY 2025–26:
 - Indian River Lagoon (IRL) hydrodynamic model
 - Lake Jesup hydrodynamic and water quality model
 - Middle and Lower St. Johns River hydrodynamic salinity model
 - Middle and Lower St. Johns River hydrodynamic flood model
 - Water yield evaluation for the Taylor Creek Reservoir / St. Johns River Water Supply Project
 - USJRB regulation schedule change evaluation
 - Carson Platt Water Management Plan evaluation

III. Budget Highlights

- During FY 2025–26, the District continued work on the following regional groundwater flow models:
 - The Southern District Density Dependent Model (S3DM) flow and transport model will be finalized in the first quarter of FY2025–26. Predictive sea level rise and climatic scenarios performed using this model will be used to support resiliency efforts and water supply planning for the 2027 Central Springs East Coast (CSEC) Regional Water Supply Plan (RWSP).
 - The Central Springs Model (CSM) version 1.1 (v1.1) will be utilized to support the groundwater pumping impact assessment of multiple CSEC MFL spring and lake systems in FY2025–26. In the second quarter of FY 2025–26, the CSM v1.1 will be used to perform the 2027 CSEC RWSP water use scenarios and pumping impact evaluation.
 - The East Central Florida Transient Expanded (ECFTX) model version 3.0 development was initiated in FY2025–26. The District will work jointly with SWFWMD and SFWMD to identify and perform model refinements in FY2025–26. The current version of the model, ECFTX v2.0, will be utilized to support MFL prevention and recovery strategy development in the Wekiva River basin and regional water supply planning efforts for the 2027 CSEC RWSP.

Abandoned Artesian Well Plugging

- In FY 2024–25 the District abandoned 171 wells with a combined flow of 19.16 million gallons per day (mgd). The program typically abandons 15–25 wells each month. The District anticipates abandoning 35–40 wells, resulting in approximately 5 mgd of water savings, in the first quarter of FY 2025–26.

Permitting

- The District issued approximately 900 environmental resource permits (ERPs) in the first quarter of FY 2025–26 and anticipates issuing 3,600 ERPs by the end of FY 2025–26.
- The District issued approximately 61 consumptive use permits (CUPs) in the first quarter of FY 2025–26 and anticipates issuing 243 CUPs by the end of FY 2025–26.

Regional Water Supply Planning (RWSP) Areas

- The following are planned updates for the three RWSP Areas by the end of FY 2025–26:
 - Central Florida Water Initiative (CFWI)
 - The 2025 CFWI RWSP update was approved at the November 2025 Governing Board meeting.

III. Budget Highlights

- The Wekiva Basin MFLs Prevention and Recovery Strategy Project Conceptualization Study was initiated in April 2025 and will continue until April 2026.
- Central Springs/East Coast
 - Development of the 2027 CSEC RWSP kicked off in the second quarter of FY 2024–25.
 - Draft population and water demand projections through 2050 for the CSEC planning region will be posted online for stakeholder review in the first quarter of FY 2025–26.
 - The technical methods workshop associated with the 2027 CSEC RWSP will be held during the second quarter of FY 2025–26. The purpose of this workshop is to present to stakeholders the assessment tools and methodologies that are proposed for utilization in the associated water resource assessment.
 - The water resource assessment, which will identify constraints within the planning region through 2050, is expected to be completed by the end of FY 2025–26.
- North Florida Regional Water Supply Partnership (NFRWSP)
 - In November 2025, the Governing Board authorized negotiations with the top ranked firm for the Water First North Florida Treatment Wetland and Recharge Facility Site Investigation, Selection and Conceptual Design Request for Qualifications. The project should be initiated in early 2026.
 - In November 2025, the Governing Board approved addendums to the 2023 Joint North Florida Regional Water Supply Plan and the 2014 Lower Santa Fe Ichetucknee River (LSFIR) MFL Recovery Strategy. These addenda updated the list of water supply and water resource development, and water conservation projects.
 - In November 2025, the Governing Board approved the 2025 Implementation Strategy for the LSFIR MFLs that will be implemented upon ratification of the updated LSFIR MFLs by the Florida Legislature.

Multi-basin or Districtwide projects

- Districtwide Cost-share
 - The District has cost-share projects in all four strategic planning basins. Two projects were completed within the first quarter of FY 2025–26 and 21 projects are anticipated to complete in the remaining three quarters of FY 2025–26.
- Land Acquisition and Management Activities
 - The District owns, manages, or has interests in approximately 778,316 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 on the 434,845 acres that the District

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manages include prescribed burns, management of nuisance and invasive species, recreational opportunities, and habitat management and restoration. 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.

- 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 and others for agricultural irrigation. 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. Design activities for this project phase are in progress, and the District's consultant anticipates completing 30 percent design and initiating 60 percent design in FY 2025–26. The project at build-out can provide up to 54 mgd of water to the city of Cocoa and other water suppliers in the Upper St. Johns River, Middle St. Johns River, 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. The project, highly effective at removing phosphorus, will continue operation throughout FY 2025–26.
- 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 the South Fork of Black Creek. It is capable of diverting up to 10 mgd during higher flow periods through a 17-mile-long transmission pipeline, providing water quality treatment, and discharging the treated water 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. The pump station and transmission pipeline, completed last year, have been used intermittently to provide testing for completed portions of the treatment system during the first quarter of FY 2025–26, and a partial completion of the system that was approved by DEP. The full treatment system is expected to be complete during FY 2025–26. Initial test discharges to Alligator Creek began in the first quarter of FY 2025–26 and ongoing testing will occur as the remaining portions of the project are completed in FY 2025–26.
- Lower St. Johns River Basin Feasibility Study
 - This study will focus on cost-effective nutrient load reduction projects to improve water quality within the lower basin of the St. Johns River. The

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study focuses 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 in Putnam and Volusia counties. This is a hydrologic restoration project that involves removing and replacing one existing culvert with a low water crossing and installing gates on the end of two additional culverts to block the water to allow it to stage but still allow land management to safely conduct controlled burns near wetland areas. This is one of several key strategies identified in the LGCA Land Management Plan dated November 2011 to restore water resource protection of the LGCA. The design and permitting will be completed in FY 2025–26 and construction will begin by the end of FY 2025–26.
- Lake Jesup Nutrient Reduction Project
 - In 2021, a preliminary water quality improvement study for Lake Jesup in Seminole County was completed. The study indicated that treatment technologies located on a relatively small upland 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. Startup of bench top testing occurred in the first quarter of 2025–26 and the monitoring phase of the bench top study will continue through most of FY 2025–26 with monitoring expected to be completed in the third quarter of FY 2025–26. The results of this benchtop study will inform the design approach to begin late FY 2025–26.
- Middle St. Johns River Basin Feasibility Study
 - Task 4 will be completed in the first quarter of FY 2025–26. The remaining tasks will be completed by the end of FY 2025–26 with a final report due in the fourth quarter of FY 2025–26. The study focuses on cost-effective nutrient load reduction projects to improve water quality within the middle basin of the St. Johns River.

Ocklawaha River Planning Basin

- 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, Emeralda Marsh Conservation Area, Ocklawaha Prairie Restoration Area, and the C-231 Ocklawaha River levee in FY 2024–25. This work will continue into FY 2025–26. Muck farm restoration is responsible for significant water quality improvements.

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- 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 removed approximately 727,678 pounds of fish from Lake Apopka, resulting in a reduction of 5,996 pounds of phosphorus. Rough fish are also harvested from Lake George in the MSJRB between May and September. During FY 2024–25, 1.15 million pounds of fish were removed from Lake George, containing 9,497 lbs. of phosphorus. Harvests for FY 2025–26 are anticipated to be similar to the previous year's catch for both lakes Apopka and George.
- Burrell Lock Rehabilitation Project
 - Construction continued on the rehabilitation of the Burrell Lock structure during the first quarter of FY 2025–26. The Burrell Lock provides navigation along a portion of the Upper Ocklawaha River Basin (UORB). The construction will be completed by the second quarter of FY 2025–26.
- Burrell Dam Rehabilitation Project
 - Construction was advertised during the first quarter of FY 2025–26 for the Burrell Dam Rehabilitation. The Burrell Dam is a major flood control structure along the UORB. The construction will be ongoing through the remainder of FY 2025–26.
- Apopka-Beauclair Lock and Dam Project
 - Negotiation with an engineering firm to complete the design of a replacement of the Apopka-Beauclair Lock and Dam with expanded facilities was completed in the first quarter of FY 2025–26. This begins the design process on the rehabilitation and upgrade of this major water control structure along the UORB. These design activities will continue through FY 2025–26.
- Ocklawaha River Basin Feasibility Study
 - The study focuses on cost-effective nutrient load reduction projects to improve water quality within the Ocklawaha River Basin and will be completed by the end of FY 2025–26 with a final report due in the fourth quarter of FY 2025–26.
- Lake Apopka North Shore
 - All water quality pump stations on the north shore will be upgraded to allow for remote operations; this work is expected to be completed by the end of the first quarter of FY 2025–26.
 - The District intends to complete multiple nutrient reduction projects in FY 2025–26 including regrading the Sand Farm and Long Scott properties to flow into the Duda property. This will eliminate or minimize the amount of nutrient laden surface waters from flowing directly into the Apopka-Beauclair Canal.
 - Multiple concrete pads from past warehouse/processing facilities will be demolished, and the concrete rubble will be used to stabilize the shoreline along Lake Apopka and the north shore during FY 2025–26.

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- The Marsh Flow-Way's pump station will be refurbished in FY 2025–26. Two of the five pumps will be reconditioned; all discharge piping will be inspected and replaced as necessary, and the pump basin dewatered and reconstructed to its original configuration.

Upper St. Johns River / Indian River Lagoon Planning Basin

- C-10 Water Management Area
 - The 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. The District's consultant-initiated design activities anticipate completion of 30 percent of the design by the end of FY 2025–26.
- 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. Completed in 2025, the project was put into full operation in the first quarter of FY 2025–26. The project takes drainage from a 5,300-acre urbanized watershed diverting it 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 pounds of nitrogen and 3,100 pounds of phosphorus. Furthermore, because flow is being restored west to the St. Johns River, approximately 7 mgd of additional alternative water supply will be made available for downstream users.
- 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 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. The focus in FY 2025–26 will be on evaluating potential

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techniques to reduce phosphorus loss from enriched land application sites.

- 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 Wingwalls and Manatee Overlook
 - Design activities are in progress, and the District's consultant anticipates completing design and permitting of this final phase of the S-157 Rehabilitation project in FY 2025–26.
- Coastal Wetland Restoration
 - The Merritt Island National Wildlife Refuge T-10-H impoundment dike removal project will recreate approximately 13.4 acres of coastal wetland and will enhance the hydrology of 320 acres of existing wetland.
 - The restoration of a dragline-impacted wetland recently purchased by the District, Volusia County, and the City of Oak Hill will recreate approximately 7 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 36.4 acres of wetland, which will enhance the hydrology of approximately 2,000 acres and provide direct aquatic connection to the 500-acre Moore Creek Wetland. Funding and permits are in hand to remove 14 additional miles of dike, which will restore approximately 85 acres to wetland elevations while enhancing about 1,100 acres of wetland impoundments.

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 2026–30 Strategic Plan, which is available online at www.sjrwmd.com/documents/plans. This Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
Water Supply \$66,368,052	<ul style="list-style-type: none"> • Develop, Implement, and Update Regional Water Supply Plans for Each of the District's Three Water Supply Planning Regions • Develop and Update Hydrologic Models for Use in Water Supply Planning • Coordinate with Other Water Management Districts on RWSPs • Facilitate Collaborative Regional Project Development in Areas of Constrained Groundwater Resources • Maintain and Implement the MFL Priority List and Schedule • Develop and Update Hydrologic Models for Use in Setting MFLs • Develop and Improve MFL Determination and Assessment Methods • Engage Stakeholders in MFL Development • Develop and Implement Prevention and Recovery Strategies • Continue to Provide Water Conservation Education Through Public Presentations and Targeted Public Outreach Programs Such as the Water Less Campaign • Promote the Use of the Florida Water StarSM Certification Program for New Residential and Commercial Development • Establish Effective, Quantifiable, and Achievable Water Conservation Practices Through the Consumptive Use Permitting Program • Expand and Enhance Partnerships with Agriculture Through the Implementation of the District's Agricultural Cost-Share Program • Provide Financial Incentives to Increase Levels of Water Conservation Through Continuation of the District's Water Conservation Rebate Program

III. Budget Highlights

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
	<ul style="list-style-type: none"> • Continue Implementation of the Abandoned Artesian Well Program • Encourage the Development and Implementation of Regional Water Resource Development Projects Through Partnerships • Focus the Use of District Funds on Regional Water Resource Development Projects
Water Quality \$51,336,193	<ul style="list-style-type: none"> • Maintain Long-Term Water Quality and Hydrology Monitoring Networks • Cost-Effectively Operate the District's Water Quality Laboratory • Analyze and Share Accurate Water Quality Data and Information
Flood Protection and Floodplain Management \$34,991,852	<ul style="list-style-type: none"> • Operate and Maintain the District's Structural Flood Protection Systems • Implement Renovations or Replacements of Water Control Structures as Scheduled, Including but Not Limited to, Replacing Wingwalls at S-157, Refurbishing the Burrell Dam, Replacing or Refurbishing the Apopka Dam, Refurbishing S-161, and Refurbishing Gates at Multiple Water Control Structures • Implement Capital Improvement Projects to Maintain Flood Protection While Enhancing the Water Resource to Improve Water Supply Including Taylor Creek and C-10 Reservoir Projects • Collaborate with Our Partners to Build More Resilient Communities Through Our Conservation, Cost-share, and Research Efforts • Preserve and Restore the Floodplains of Rivers, Lakes, and Coastal Communities that Provide Flood Water Storage • Ensure New Development Will Not Cause Adverse Flooding Through Implementation of the District's Permitting Program • Collect and Share Real-Time Data on Water Levels with the U.S. Geological Survey, National Weather Service, and Local Governments • Coordinate with Local, State, and Federal Partners to Minimize Flood Damage After Major Storm Events and Maintain District Flood Protection Systems
Natural Systems \$14,705,212	<ul style="list-style-type: none"> • Focus on Acquiring Fee or Less-Than-Fee Simple Interest (Conservation Easements) in Properties that Enhance Optimal Land Management Boundaries and Ecosystem Resilience in Floodplains to Provide Water Resource and Natural Systems Protection

III. Budget Highlights

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
	<ul style="list-style-type: none">• Pursue Partnerships to Further Land Acquisition and Management Efforts• Ensure Land Management Actions Fulfill Approved Land Management Plans• Focus Land Management Efforts on Prescribed Fire, Invasive Vegetation Management, Restoration and Enhancement of Natural Communities, Protection of Lands from Degradation, Vandalism, and Erosion• Pursue the Annual Goal of Enhancing Natural Systems Habitats by Conducting Prescribed Fire on 35,000 Acres• Provide for Resource-Based Recreation Where Appropriate

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2026–27 Preliminary Budget demonstrates the District’s commitment to protecting and restoring Florida’s water resources. The District proposes to continue to focus on mission-critical areas, protecting Florida springs, completing District projects including AWS projects, and funding capital investments in the region.

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

The Preliminary Budget is \$181,191,949, compared to \$266,935,000 for the FY 2025–26 Adopted Budget. This is a decrease of \$85,743,051, or 32.1 percent. The FY 2026–27 Preliminary Budget does not include projections for state funding of nonrecurring revenues. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2026–27 Preliminary Budget includes \$125,635,844 in ad valorem (property tax) revenue. This estimated ad valorem revenue 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 Heights lake region when complete.

For the new fiscal year, the District plans to allocate \$23,500,000 in DEP funds for cost-share projects. The budget of \$23,500,000 includes a \$10,000,000 for the Water First North Florida project as well as a \$13,500,000 non-project specific placeholder for FY 2026–27 state and legislative appropriations, including springs projects. In addition, the District plans to use \$25,750,000 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.535, F.S., the District is submitting this FY 2026–27 Preliminary Budget for Legislative review on January 15, 2026. The table in Section 8, Major Use of Funds Variance, provides a programmatic comparison of the FY 2025–26 Adopted Budget to the FY 2026–27 Preliminary Budget. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2025–26 Adopted Budget to the FY 2026–27 Preliminary Budget.

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE AND USE OF FUNDS AND WORKFORCE
Fiscal Years 2025–26 and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

	Fiscal Year 2025–26 (Adopted Budget)	New Issues (Increases)	Reductions	Fiscal Year 2026–27 (Preliminary Budget)
SOURCE OF FUNDS				
Beginning Utilization of Fund Balance @ 09/30/25	\$ 179,671,070			\$ 120,785,452
District Revenues	121,737,485	\$ 9,306,359	\$ -	131,043,844
Local Revenues	10,680,440	-	(10,470,000)	210,440
State Revenues	122,320,161	-	(77,069,217)	45,250,944
Federal Revenues	5,600	-	-	5,600
Unearned Revenue @ 09/30/25	2,380,349	-	(681,497)	1,698,852
TOTAL SOURCE OF FUNDS	\$ 436,795,105	\$ 9,306,359	\$ (88,220,714)	\$ 298,995,132
USE OF FUNDS				
Salaries and Benefits	\$ 65,873,425	\$ 1,729,688	\$ -	\$ 67,603,113
Contracted Services	34,566,682	4,575,839	(18,697,034)	20,445,487
Operating Expenses	17,993,624	227,257	(1,183,461)	17,037,420
Operating Capital Outlay	3,853,774	595,027	(823,601)	3,625,200
Fixed Capital Outlay	94,824,445	5,555,000	(57,834,422)	42,545,023
Interagency Expenditures (Cooperative Funding)	49,099,299	9,005,121	(28,789,420)	29,315,000
Debt	723,751	6,369	(109,414)	620,706
TOTAL USE OF FUNDS	\$ 266,935,000	\$ 21,694,301	\$ (107,437,352)	\$ 181,191,949
WORKFORCE				
Authorized Positions (Full-Time Equivalents/FTEs)	555.00	-	-	555.00
Contingent Worker (Independent Contractors)	8.76	0.34	-	9.10
Other Personal Services (OPS)	-	-	-	-
Intern	3.33	0.32	-	3.65
Volunteer	-	-	-	-
TOTAL WORKFORCE	567.09	0.66	-	567.75

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 2026–27 operating budget totaling \$99,315,356, funded primarily with ad valorem taxes, accounts for approximately 54.8 percent of the total budget. This is a 0.5 percent, or \$535,308, increase when compared to the operating budget for the FY 2025–26 Adopted Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2026–27 Preliminary Budget has allocated \$31,728,488, or 24.2 percent, in ad valorem revenues to fund nonrecurring, fixed capital, and interagency projects.

The District also receives appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide. State sources for this fiscal year total \$45,250,944 and 91.3 percent of the total will be used for fixed capital outlay and cooperative funding projects. One major appropriation under fixed capital outlay, funded by the state, is \$15,000,000 for the Taylor Creek Reservoir Improvements project. One major cooperative project funded by the state is a \$13,500,000 allocation for the Springs Funding Cost-share projects, which serves as a non-project specific placeholder for FY 2026–27 state and legislative appropriations.

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 2030–31 and the uses of fund balances by program and major object class.

III. Budget Highlights

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
PRELIMINARY BUDGET — Fiscal Year 2026–27**

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2026					
		Total Fund Balance Sept 30, 2025	Utilization of Fund Balance FY 2025–26 (Current Adopted)	Other Adjustments Prior to Sept 30, 2026	Projected Total Fund Balance Sept 30, 2026	FY 2026–27	FY 2027–28	FY 2028–29	FY 2029–30	FY 2030–31	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 1,333,147	\$ -	\$ -	\$ 1,333,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,333,147
	NONSPENDABLE SUBTOTAL	\$ 1,333,147	\$ -	\$ -	\$ 1,333,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,333,147
RESTRICTED											
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	3,232	-	-	3,232	-	-	-	-	-	3,232
WQ/FP/NS	Mitigation	16,441,870	(300,000)	-	16,141,870	150,000	150,000	150,000	150,000	150,000	15,391,870
	RESTRICTED SUBTOTAL	\$ 16,445,102	\$ (300,000)	\$ -	\$ 16,145,102	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 15,395,102
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 16,645,901	\$ -	\$ 453,476	\$ 17,099,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,099,377
WQ/NS	Land Management / Acquisition	9,351,553	(5,122,274)	-	4,229,279	1,459,181	-	-	-	-	2,770,098
WS/WQ/FP/NS	Indian River Lagoon Protection										
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	3,015,349	(668,108)	(1,187,241)	1,160,000	97,500	125,000	125,000	125,000	125,000	562,500
WS/WQ/FP/NS	C-10 Water Management Area	21,043,380	(8,283,477)	-	12,759,903	5,765,492	6,994,411	-	-	-	-
WS	OFS Springs Prevention/Recovery Strategy										
WS	Water First North Florida	-	-	10,000,000	10,000,000	-	-	7,380,000	2,620,000	(16,290,000)	16,290,000
WS	Wekiwa and Rock Springs	-	-	5,000,000	5,000,000	-	580,000	4420,00	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	25,957,988	(2,957,988)	5,000,000	28,000,000	(5,000,000)	(5,000,000)	(5,000,000)	14,610,000	8,000,000	20,390,000
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	29,616,904	(17,524,784)	6,296,524	18,388,644	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	11,188,644
WS/WQ/FP/NS	Dispersed Water Storage - Fellsmere	7,433,945	(763,945)	-	6,670,000	768,948	768,948	768,948	768,948	768,948	2,825,260
WS/WQ/FP/NS	St. Johns River Basin Restoration										
WS/WQ/FP/NS	Cooperative Projects Funding Program	16,588,222	(16,588,222)	-	-	-	-	-	-	-	-
	COMMITTED SUBTOTAL	\$ 129,653,242	\$ (51,908,798)	\$ 25,562,759	\$ 103,307,203	\$ 4,531,121	\$ 4,908,359	\$ 9,133,948	\$ 19,563,948	\$ (5,956,052)	\$ 71,125,879
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 17,239,579	\$ (17,239,579)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WS	Water First North Florida	10,000,000		(10,000,000)	-						-
WS	Wekiwa and Rock Springs	5,000,000		(5,000,000)	-						-
	ASSIGNED SUBTOTAL	\$ 32,239,579	\$ (17,239,579)	\$ (15,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	-	-	-	-	-	-	-	-	-	-
	UNASSIGNED SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 179,671,070	\$ (69,448,377)	\$ 10,562,759	\$ 120,785,452	\$ 4,681,121	\$ 5,058,359	\$ 9,283,948	\$ 19,713,948	\$ (5,806,052)	\$ 87,854,128

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 2026–27

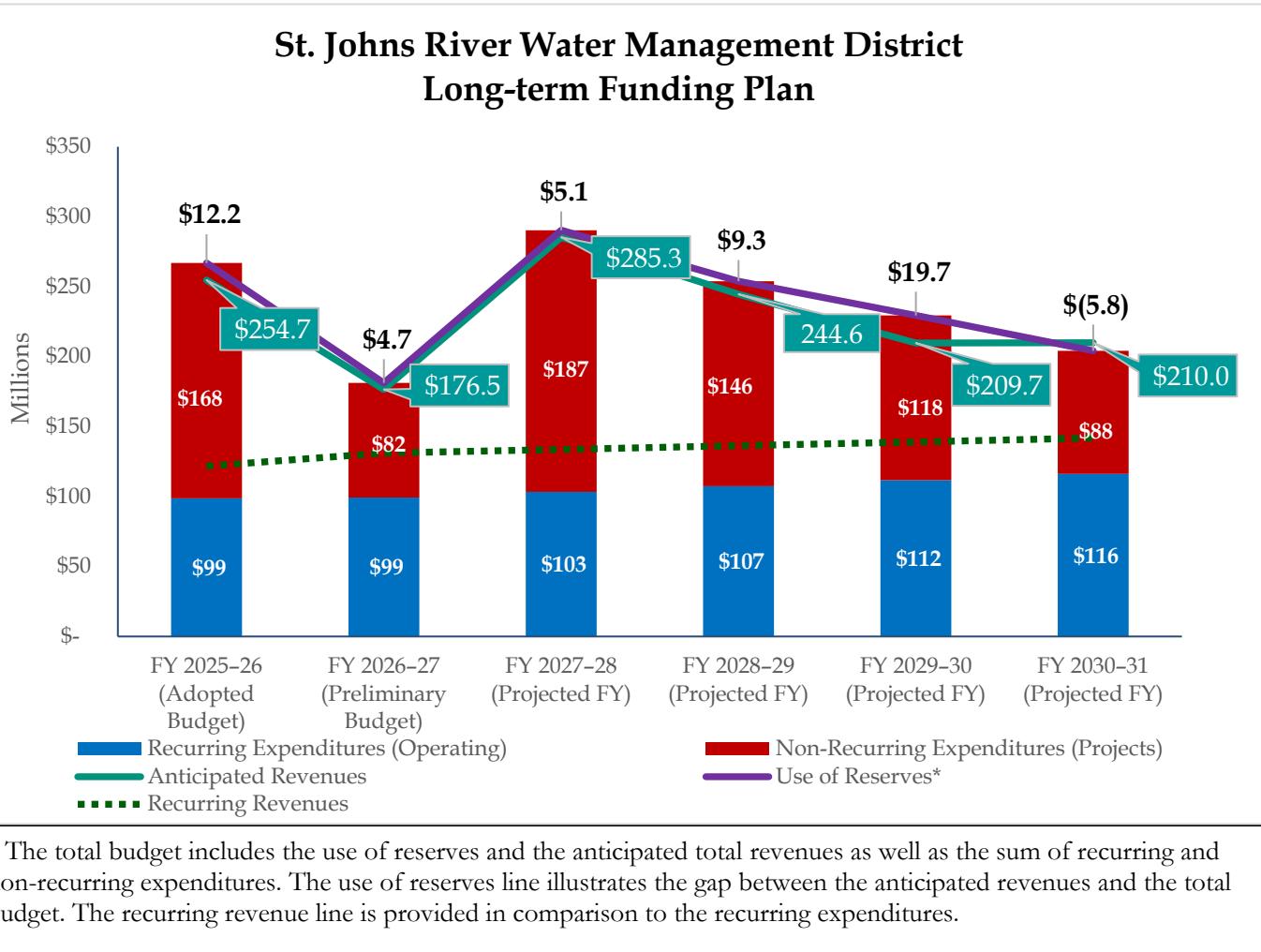
PRELIMINARY BUDGET — Fiscal Year 2026–27

	PRELIMINARY BUDGET — Fiscal Year 2026–27	SOURCES OF FUND BALANCE					
		District Revenues	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 22,813,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	83,984,703	1,534,440	-	-	-	-	1,534,440
3.0 Operation and Maintenance of Works and Lands	37,000,837	3,146,681	-	-	-	-	3,146,681
4.0 Regulation	21,635,119	-	-	-	-	-	-
5.0 Outreach	1,967,382	-	-	-	-	-	-
6.0 Management and Administration	13,790,640	-	-	-	-	-	-
TOTAL	\$ 181,191,949	\$4,681,121	\$ -	\$ -	\$ -	\$ -	\$ 4,681,121

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	-	-	-	-	-	765,492	768,948	-	-	1,534,440
3.0 Operation and Maintenance of Works and Lands	-	-	989,681	1,530,000	225,000	402,000	-	-	-	3,146,681
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 989,681	\$1,530,000	\$ 225,000	\$ 1,167,492	\$ 768,948	\$ -	\$ -	\$ 4,681,121

III. Budget Highlights

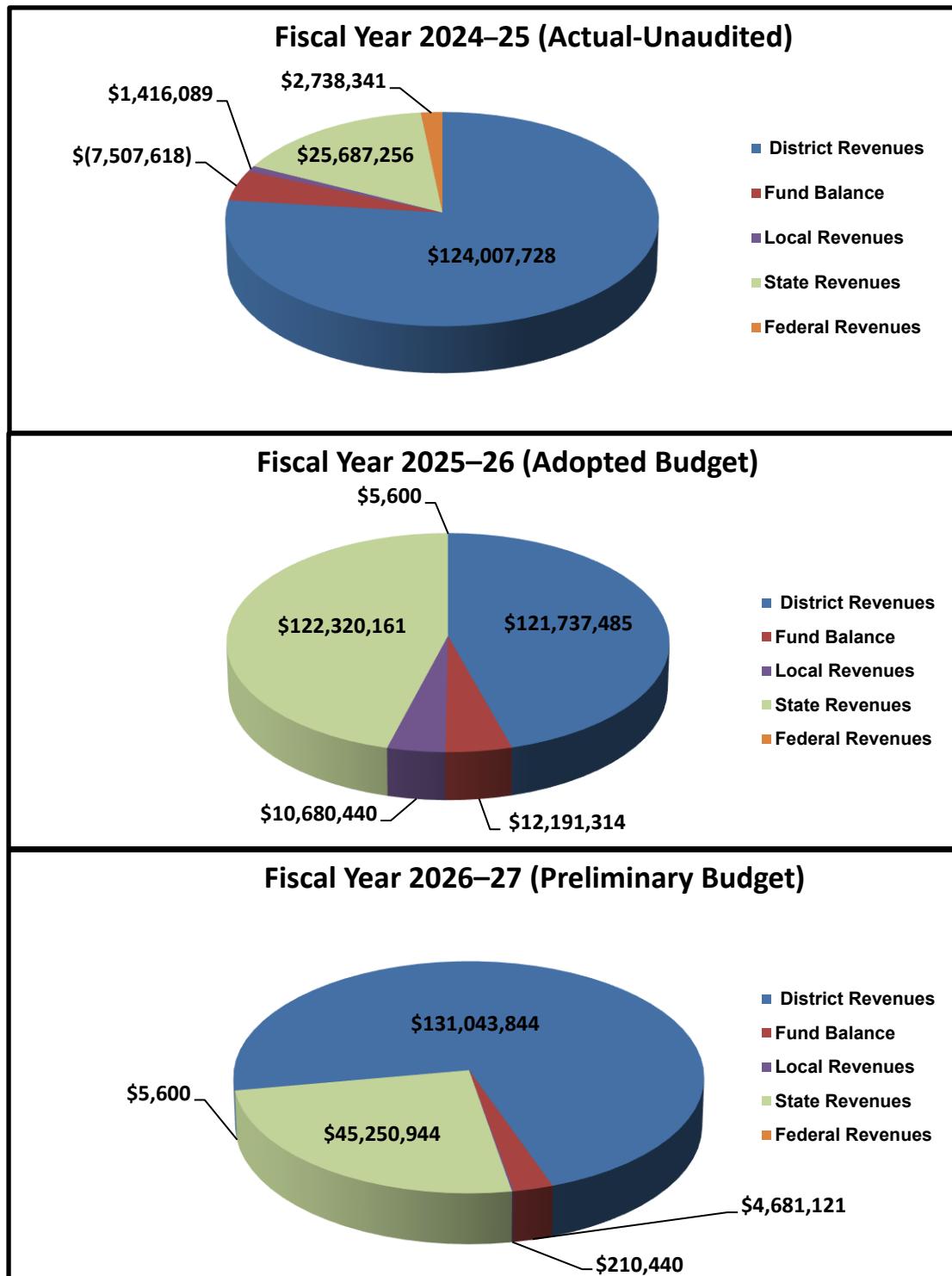
The figure below provides graphic representation of the District's long-term funding plan that displays the FY 2025–26 Adopted Budget, FY 2026–27 Preliminary Budget, and proposed expense and revenue growth through FY 2030–31. The bars represent expenses, and the lines represent the projected revenues 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 (SFSLR) program projects, and Outstanding Florida Springs, (section 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
PRELIMINARY BUDGET – Fiscal Year 2026–27



III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
Fiscal Years 2024–25 (Actual-Unaudited), 2025–26 (Adopted Budget) and 2026–27 (Preliminary Budget)
PRELIMINARY BUDGET — Fiscal Year 2026–27

SOURCE OF FUNDS	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 124,007,728	\$ 121,737,485	\$ 131,043,844	\$ 9,306,359	7.6%
Fund Balance	(7,507,618)	12,191,314	4,681,121	(7,510,193)	-61.6%
Debt — Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	1,416,089	10,680,440	210,440	(10,470,000)	-98.0%
State General Revenues	13,859,475	103,189,244	25,849,620	(77,339,624)	-74.9%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	78,589	681,497	811,904	130,407	19.1%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	7,658,160	16,845,000	17,185,000	340,000	2.0%
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenues	4,091,032	1,604,420	1,404,420	(200,000)	-12.5%
Federal Revenues	166,435	2,600	2,600	-	0.0%
Federal through State (DEP)	2,571,906	3,000	3,000	-	0.0%
SOURCE OF FUND TOTAL	\$ 146,341,796	\$ 266,935,000	\$ 181,191,949	\$ (85,743,051)	-32.1%
District Revenues include	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	\$ 107,529,264	\$ 116,329,485	\$ 125,635,844	\$ 9,306,359	8.0%
Permit and License Fees	2,791,501	2,275,000	2,275,000	-	0.0%
Timber Revenue	-	-	-	-	-
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	2,559,717	1,599,400	1,599,400	-	0.0%
Investment Earnings (Loss) Include Interest	8,470,090	1,290,000	1,290,000	-	0.0%
Penalties and Fines	-	-	-	-	-
Other Revenues	2,657,156	243,600	243,600	-	0.0%
REVENUES BY SOURCE	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	\$ 124,007,728	\$ 121,737,485	\$ 131,043,844	\$ 9,306,359	7.6%
Fund Balance	(7,507,618)	12,191,314	4,681,121	(7,510,193)	-61.6%
Debt	-	-	-	-	-
Local Revenues	1,416,089	10,680,440	210,440	(10,470,000)	-98.0%
State Revenues	25,687,256	122,320,161	45,250,944	(77,069,217)	-63.0%
Federal Revenues	2,738,341	5,600	5,600	-	0.0%
TOTAL	\$ 146,341,796	\$ 266,935,000	\$ 181,191,949	\$ (85,743,051)	-32.1%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2025–26 and the Preliminary Budget for FY 2026–27 by revenue source.

District Revenues

The District is expected to generate \$125,635,844 in ad valorem revenues, which includes a projected increase of \$9,306,359, or 8 percent, in FY 2026–27. 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 2026–27 total \$5,408,000. This amount is the same as the FY 2025–26 Adopted Budget.

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 2026–27 totals \$4,681,121. This represents a decrease of 61.6 percent, or \$7,510,193, compared to the FY 2025–26 Adopted Budget. The decrease in the use of fund balance is in accordance with the District's strategically planned Fund Balance Utilization Schedule.

Local Revenues

The Preliminary Budget includes \$210,440 from local sources. This is a decrease of 98 percent, or \$10,470,000, compared to the FY 2025–26 Adopted Budget. The majority of the decrease in funding is primarily due to no new funding from the 2024 Save Our Indian River Lagoon program for the C-10 Water Management Area Project.

State Revenues

State funding in the Preliminary Budget totals \$45,250,944, which is a 63 percent, or \$77,069,217, decrease compared to the FY 2025–26 Adopted Budget. The decrease is primarily due to specific fiscal year appropriations for projects such as the Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000), the C-10 Water Management Area Project (\$19,385,580), and the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000). State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)

The District anticipates using \$17,185,000 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-Project Specific (\$13,500,000), under activity 2.3, as well as the Tri-

III. Budget Highlights

County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) 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 \$1,141,300 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 (\$713,300) under activity 3.4.

Florida Department of Transportation (FDOT)

The District anticipates using \$811,904 from FDOT to fund one FDOT Mitigation Enhancement Project, First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000), under activity 2.3; and five restoration projects (\$661,904) under activity 3.1.

State General Revenues

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$25,849,620. This includes appropriations for the Taylor Creek Reservoir Improvements (\$15,000,000) and Water First North Florida (\$10,074,000), which are all under subactivity 2.2.1; and Abandoned Artesian Well Plugging (\$750,000) under subactivity 2.2.3. The remaining balances will be used for the DEP Status Monitoring Program (\$25,620), under activity 1.2.

Other State Revenues

Total projected funding under this category totals \$1,404,420, 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), as well as a prior year legislative appropriation under this category to fund the C-10 Water Management Area Project (\$614,420) under activity 2.3.

III. Budget Highlights

Federal Revenues

Funding from federal sources for FY 2026–27 is projected to total \$5,600. This amount is the same as the FY 2025–26 Adopted Budget. 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
PRELIMINARY BUDGET — Fiscal Year 2026–27
Fiscal Year 2024–25 (Actual-Unaudited)

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024–25 (Actual-Unaudited)
District Revenues	\$ 18,540,799	\$ 53,400,361	\$ 22,365,760	\$ 16,752,264	\$ 1,349,349	\$ 11,599,195	\$ 124,007,728
Fund Balance	-	(6,530,172)	(977,446)	-	-	-	(7,507,618)
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	151,650	1,241,707	6,136	9,146	704	6,746	1,416,089
State General Revenues	211,120	10,896,651	2,751,704	-	-	-	13,859,475
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	78,589	-	-	-	78,589
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	4,047,713	3,610,447	-	-	-	7,658,160
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	3,702,860	388,172	-	-	-	4,091,032
Federal Revenues	-	166,435	-	-	-	-	166,435
Federal through State (DEP)	63,814	2,508,092	-	-	-	-	2,571,906
SOURCE OF FUND TOTAL	\$ 18,967,383	\$ 69,433,647	\$ 28,223,362	\$ 16,761,410	\$ 1,350,053	\$ 11,605,941	\$ 146,341,796

District Revenues include
Ad Valorem \$ 107,529,264
Permit and License Fees 2,791,501
Timber Revenue -
Ag Privilege Tax -
Land Management Revenue 2,559,717
Investment Earnings (Loss) -
Include Interest 8,470,090
Penalties and Fines -
Other Revenues 2,657,156

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 (Actual-Unaudited)
District Revenues	\$ 18,540,799	\$ 53,400,361	\$ 22,365,760	\$ 16,752,264	\$ 1,349,349	\$ 11,599,195	\$ 124,007,728
Fund Balance	-	(6,530,172)	(977,446)	-	-	-	(7,507,618)
Debt	-	-	-	-	-	-	-
Local Revenues	151,650	1,241,707	6,136	9,146	704	6,746	1,416,089
State Revenues	211,120	18,647,224	6,828,912	-	-	-	25,687,256
Federal Revenues	63,814	2,674,527	-	-	-	-	2,738,341
TOTAL	\$ 18,967,383	\$ 69,433,647	\$ 28,223,362	\$ 16,761,410	\$ 1,350,053	\$ 11,605,941	\$ 146,341,796

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

PRELIMINARY BUDGET — Fiscal Year 2026–27

Fiscal Year 2025–26 (Adopted Budget)

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2025–26 (Adopted Budget)
District Revenues	\$ 22,393,567	\$ 25,244,216	\$ 37,805,551	\$ 20,939,331	\$ 1,934,916	\$ 13,419,904	\$ 121,737,485
Fund Balance	-	10,732,968	1,458,346	-	-	-	12,191,314
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	102,983,624	-	-	-	-	103,189,244
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	411	430	658	52	468	2,600
Federal through State (DEP)	3,000	-	-	-	-	-	3,000
SOURCE OF FUND TOTAL	\$ 22,764,094	\$ 164,421,527	\$ 43,436,994	\$ 20,949,423	\$ 1,935,710	\$ 13,427,252	\$ 266,935,000

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 (Adopted Budget)
District Revenues	\$ 22,393,567	\$ 25,244,216	\$ 37,805,551	\$ 20,939,331	\$ 1,934,916	\$ 13,419,904	\$ 121,737,485
Fund Balance	-	10,732,968	1,458,346	-	-	-	12,191,314
Debt	-	-	-	-	-	-	-
Local Revenues	161,326	10,495,888	6,170	9,434	742	6,880	10,680,440
State Revenues	205,620	117,948,044	4,166,497	-	-	-	122,320,161
Federal Revenues	3,581	411	430	658	52	468	5,600
TOTAL	\$ 22,764,094	\$ 164,421,527	\$ 43,436,994	\$ 20,949,423	\$ 1,935,710	\$ 13,427,252	\$ 266,935,000

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 PRELIMINARY BUDGET — Fiscal Year 2026–27
Fiscal Year 2026–27 (Preliminary Budget)

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration, and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2026–27 (Preliminary Budget)
District Revenues	\$ 22,622,703	\$ 41,585,713	\$ 29,460,437	\$ 21,625,103	\$ 1,966,606	\$ 13,783,282	\$ 131,043,844
Fund Balance	-	1,534,440	3,146,681	-	-	-	4,681,121
Debt — Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	161,364	25,732	6,372	9,366	726	6,880	210,440
State General Revenues	25,620	25,824,000	-	-	-	-	25,849,620
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	150,000	661,904	-	-	-	811,904
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	-	14,000,000	3,185,000	-	-	-	17,185,000
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenues	-	864,420	540,000	-	-	-	1,404,420
Federal Revenues	581	398	443	650	50	478	2,600
Federal through State (DEP)	3,000	-	-	-	-	-	3,000
SOURCE OF FUND TOTAL	\$ 22,813,268	\$ 83,984,703	\$ 37,000,837	\$ 21,635,119	\$ 1,967,382	\$ 13,790,640	\$ 181,191,949

District Revenues include
 Ad Valorem \$ 125,635,844
 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 2026–27 (Preliminary Budget)
District Revenues	\$ 22,622,703	\$ 41,585,713	\$ 29,460,437	\$ 21,625,103	\$ 1,966,606	\$ 13,783,282	\$ 131,043,844
Fund Balance	-	1,534,440	3,146,681	-	-	-	4,681,121
Debt	-	-	-	-	-	-	-
Local Revenues	161,364	25,732	6,372	9,366	726	6,880	210,440
State Revenues	25,620	40,838,420	4,386,904	-	-	-	45,250,944
Federal Revenues	3,581	398	443	650	50	478	5,600
TOTAL	\$ 22,813,268	\$ 83,984,703	\$ 37,000,837	\$ 21,635,119	\$ 1,967,382	\$ 13,790,640	\$ 181,191,949

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 2026–27 in order to continue providing the same level of service to the District’s constituents. The District is expected to generate \$125,635,844 in ad valorem revenues in FY 2026–27 with an adopted millage rate of 0.1793.

Property values are set by the counties as of January 1. The District will receive 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 2026–27 Preliminary Budget ad valorem tax revenue is based on a proposed millage rate of 0.1793. The projected ad valorem for FY 2026–27 is \$125,635,844, which represents an 8 percent increase compared to the FY 2025–26 Adopted 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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

FIVE-YEAR AD VALOREM TAX COMPARISON

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

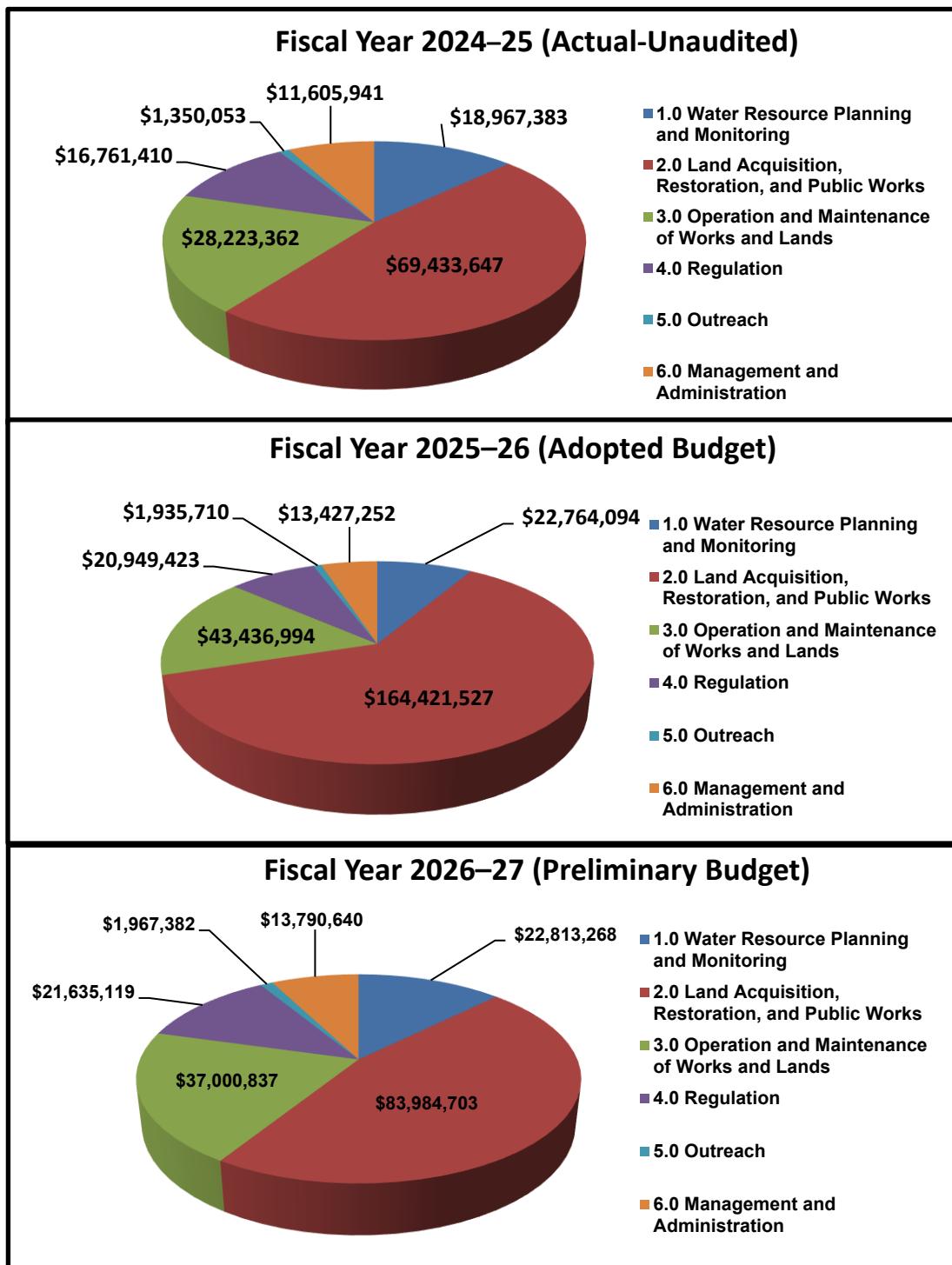
DISTRICTWIDE

Ad Valorem Tax Comparison	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)
Ad Valorem Taxes	\$ 95,473,023	\$ 98,052,057	\$ 107,485,114	\$ 116,329,485	\$ 125,635,844
Adopted Millage Rate	0.1974	0.1793	0.1793	0.1793	0.1793
Rolled-back Rate	0.1974	0.1793	0.1686	0.1703	0.1720
Percent of Change of Rolled-back Rate	0.0%	0.0%	6.3%	5.3%	4.2%
Gross Taxable Value for Operating Purposes	\$ 501,149,395,435	\$ 566,770,809,941	\$ 621,213,259,637	\$ 672,329,552,781	\$ 717,116,002,799
Net New Taxable Value	\$ 13,205,338,754	\$ 15,347,277,566	\$ 18,487,168,926	\$ 17,775,371,802	\$ 17,224,777,622
Adjusted Taxable Value	\$ 487,944,056,681	\$ 551,423,532,375	\$ 602,726,090,711	\$ 654,554,180,979	\$ 699,891,225,177

III. Budget Highlights

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

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
 PRELIMINARY BUDGET – Fiscal Year 2026–27



III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
FIVE-YEAR EXPENDITURE SUMMARY BY PROGRAM
Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
Fiscal Year 2026–27 (Preliminary Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted)	Fiscal Year 2026–27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 17,169,320	\$ 19,404,925	\$ 18,967,383	\$ 22,764,094	\$ 22,813,268	\$ 49,174	0.2%
1.1 - District Water Management Planning	5,013,602	5,446,642	5,579,915	6,384,449	6,669,422	284,973	4.5%
1.1.1 Water Supply Planning	3,733,076	3,979,830	4,133,999	4,627,241	4,797,216	169,975	3.7%
1.1.2 Minimum Flows and Levels	1,225,843	1,412,546	1,399,845	1,657,208	1,722,206	64,998	3.9%
1.1.3 Other Water Resources Planning	54,683	54,266	46,071	100,000	150,000	50,000	50.0%
1.2 - Research, Data Collection, Analysis, and Monitoring	9,511,110	11,297,301	10,217,159	13,000,921	12,338,015	(662,906)	-5.1%
1.3 - Technical Assistance	572,481	637,409	639,164	675,334	698,408	23,074	3.4%
1.4 - Other Water Resources Planning and Monitoring Activities	582,212	604,394	622,401	842,603	815,005	(27,598)	-3.3%
1.5 - Technology and Information Services	1,489,915	1,419,179	1,908,744	1,860,787	2,292,418	431,631	23.2%
2.0 Land Acquisition, Restoration, and Public Works	\$ 81,353,595	\$ 125,639,501	\$ 69,433,647	\$ 164,421,527	\$ 83,984,703	\$ (80,436,824)	-48.9%
2.1 - Land Acquisition	1,410,425	1,941,869	1,567,617	24,870,492	6,212,855	(18,657,637)	-75.0%
2.2 - Water Source Development	42,476,755	75,593,365	34,923,690	37,104,217	33,858,383	(3,245,834)	-8.7%
2.2.1 Water Resource Development Projects	41,672,125	74,344,137	33,857,782	35,489,814	31,476,931	(4,012,883)	-11.3%
2.2.2 Water Supply Development Assistance	-	-	-	-	-	-	-
2.2.3 Other Water Source Development Activities	804,630	1,249,228	1,065,908	1,614,403	2,381,452	767,049	47.5%
2.3 - Surface Water Projects	36,195,829	46,801,752	31,259,283	100,577,563	41,818,254	(58,759,309)	-58.4%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	(52,216)	(1,580)	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	325,409	336,273	346,294	553,496	523,973	(29,523)	-5.3%
2.7 - Technology and Information Services	997,393	967,822	1,336,763	1,315,759	1,571,238	255,479	19.4%
3.0 Operation and Maintenance of Works and Lands	\$ 23,480,002	\$ 28,722,553	\$ 28,223,362	\$ 43,436,994	\$ 37,000,837	\$ (6,436,157)	-14.8%
3.1 - Land Management	5,524,296	5,038,568	6,062,651	7,208,439	7,994,944	786,505	10.9%
3.2 - Works	6,303,188	10,813,942	9,574,173	18,358,981	9,496,340	(8,862,641)	-48.3%
3.3 - Facilities	2,857,772	3,686,290	4,099,288	6,388,918	7,251,537	862,619	13.5%
3.4 - Invasive Plant Control	2,456,717	2,150,966	1,720,834	3,339,549	3,352,480	12,931	0.4%
3.5 - Other Operation and Maintenance Activities	1,266,945	1,229,531	1,292,480	764,725	754,130	(10,595)	-1.4%
3.6 - Fleet Services	3,973,817	4,747,339	4,119,063	5,997,303	6,404,491	407,188	6.8%
3.7 - Technology and Information Services	1,097,267	1,055,917	1,354,873	1,379,079	1,746,915	367,836	26.7%
4.0 Regulation	\$ 14,536,966	\$ 15,582,779	\$ 16,761,410	\$ 20,949,423	\$ 21,635,119	\$ 685,696	3.3%
4.1 - Consumptive Use Permitting	2,157,067	2,387,999	2,764,227	3,647,185	3,650,340	3,155	0.1%
4.2 - Water Well Construction Permitting and Contractor Licensing	258,763	264,277	290,176	342,945	343,653	708	0.2%
4.3 - Environmental Resource and Surface Water Permitting	8,336,263	9,228,228	9,395,631	12,105,071	12,399,170	294,099	2.4%
4.4 - Other Regulatory and Enforcement Activities	2,236,741	2,276,434	2,291,932	2,745,874	2,674,571	(71,303)	-2.6%
4.5 - Technology and Information Services	1,548,132	1,425,841	2,019,444	2,108,348	2,567,385	459,037	21.8%

III. Budget Highlights

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
FIVE-YEAR EXPENDITURE SUMMARY BY PROGRAM
Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
Fiscal Year 2026–27 (Preliminary Budget)

PROGRAMS, ACTIVITIES, AND SUBACTIVITIES	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted)	Fiscal Year 2026–27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
5.0 Outreach	\$ 1,427,160	\$ 1,518,437	\$ 1,350,053	\$ 1,935,710	\$ 1,967,382	\$ 31,672	1.6%
5.1 - Water Resource Education	223,642	351,903	158,177	459,495	361,259	(98,236)	-21.4%
5.2 - Public Information	1,031,170	1,010,374	970,028	1,177,474	1,271,291	93,817	8.0%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	58,298	46,487	67,758	132,895	136,045	3,150	2.4%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology and Information Services	114,050	109,673	154,090	165,846	198,787	32,941	19.9%
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 137,967,043	\$ 190,868,195	\$ 134,735,855	\$ 253,507,748	\$ 167,401,309	\$ (86,106,439)	-34.0%
6.0 Management and Administration	\$ 9,907,303	\$ 10,563,889	\$ 11,605,941	\$ 13,427,252	\$ 13,790,640	\$ 363,388	2.7%
6.1 - Administrative and Operations Support	7,322,236	7,954,390	8,803,391	9,919,285	10,282,673	363,388	3.7%
6.1.1 - Executive Direction	1,505,197	1,784,709	1,780,152	1,790,479	1,840,126	49,647	2.8%
6.1.2 - General Counsel / Legal	470,936	568,453	596,981	625,484	618,239	(7,245)	-1.2%
6.1.3 - Inspector General	183,421	199,328	202,330	221,598	228,728	7,130	3.2%
6.1.4 - Administrative Support	2,202,088	2,311,193	2,645,733	3,240,604	3,215,197	(25,407)	-0.8%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	615,011	670,487	678,046	928,509	934,441	5,932	0.6%
6.1.7 - Human Resources	982,062	1,111,933	1,174,119	1,336,047	1,346,855	10,808	0.8%
6.1.8 - Communications	197,666	185,554	186,822	238,734	212,930	(25,804)	-10.8%
6.1.9 - Technology and Information Services	1,165,855	1,122,733	1,539,208	1,537,830	1,886,157	348,327	22.7%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,585,067	2,609,499	2,802,550	3,507,967	3,507,967	-	-
TOTAL	\$ 147,874,346	\$ 201,432,084	\$ 146,341,796	\$ 266,935,000	\$ 181,191,949	\$ (85,743,051)	-32.1%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Adopted Budget for FY 2025–26 and the Preliminary Budget for FY 2026–27, highlighting significant variances at the program level. Each of these major variances is explained below the table.

Expenditures by Program	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 22,764,094	\$ 22,813,268	\$ 49,174	0.2%
2.0 Land Acquisition, Restoration, and Public Works	164,421,527	83,984,703	(80,436,824)	-48.9%
3.0 Operation and Maintenance of Works and Lands	43,436,994	37,000,837	(6,436,157)	-14.8%
4.0 Regulation	20,949,423	21,635,119	685,696	3.3%
5.0 Outreach	1,935,710	1,967,382	31,672	1.6%
6.0 Management and Administration	13,427,252	13,790,640	363,388	2.7%

Program 1.0 — Water Resources Planning and Monitoring

The program budget for Water Resources Planning and Monitoring in the FY 2026–27 Preliminary Budget has a 0.2 percent, or \$49,174, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.3 percent, or \$505,539, 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.
- Operating Capital Outlay will decrease by 43.8 percent, or \$420,470, primarily due to projected decreases in Office Furniture / Equipment Over \$5,000 (\$371,995) and Computer Hardware Over \$5,000 (\$63,513), which are offset by an increase in Technology Modernization (\$29,038).
- Debt Services shows a decrease of 19.5 percent, or \$23,302, due to the estimated budget needs for the GASB 96 statement requirements 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 2026–27 Preliminary Budget has a 48.9 percent, or \$80,436,824, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.7 percent, or \$82,867, in this program 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 71.8 percent, or \$15,624,496, primarily due to projected decreases in Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000) and Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning

III. Budget Highlights

(\$1,500,000), which are partially offset by an increase in Prevention and Recovery Strategy Support (\$1,000,000).

- Operating Expenses will increase by 4.4 percent, or \$18,714, primarily due to projected increases in Travel — District Business (\$9,958) and Printing and Reproduction Services (\$9,999), which are partially offset by decreases in Insurance and Bonds (\$2,290) and Training — No Travel (\$2,118).
- Operating Capital Outlay will decrease by 34 percent, or \$36,626, primarily due to a projected decrease in Computer Hardware Over \$5,000 (\$46,508), which is offset by an increase in Technology Modernization (\$19,903).
- Fixed Capital Outlay will decrease by 55.9 percent, or \$45,074,422, primarily due to projected no new funding for the C-10 Water Management Area Project (\$25,095,677) and Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000).
- Cooperative Funding will decrease by 40.3 percent, or \$19,784,299, primarily due to projected decreases in Indian River Lagoon Projects Placeholder (\$10,614,420) and Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$10,500,000), which are partially offset by an increase in Water First North Florida (\$7,180,121).
- Debt Services will decrease by 22 percent, or \$18,562, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Program 3.0 — Operation and Maintenance of Works and Lands

The program budget for Operation and Maintenance of Works and Lands in the FY 2026–27 Preliminary Budget has a 14.8 percent, or \$6,436,157, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 5.2 percent, or \$527,696, 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 13.9 percent, or \$791,057, primarily due to projected increases in Vegetation Management and Planting Services (\$142,450), West Augustine — Twelve Mile Swamp (\$220,407), and Technology Modernization (\$354,050).
- Operating Expenses will decrease by 7.8 percent, or \$839,438, primarily due to a projected decrease in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948). In early November 2025, the Finance team met with the project manager, and it was determined this work is best suited under Cooperative Funding. Staff have transferred the FY 2025–26 funding to the appropriate account code and it will be reflected in the FY 2025–26 Adopted Budget.
- Operating Capital Outlay will increase by 12 percent, or \$301,127, primarily due to a projected increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$465,000), which is partially offset by decreases in Motor Vehicles (\$140,500) and Computer Hardware Over \$5,000 (\$45,528).

III. Budget Highlights

- Fixed Capital Outlay will decrease by 51 percent, or \$7,205,000, primarily due to projected decreases in Burrell Dam Rehabilitation Construction (\$5,450,000), C-231 Repair Seepage Areas (\$1,300,000), and Moss Bluff Lock Rehabilitation Design (\$1,000,000), which are partially offset by increases in District Headquarters Air Handling Unit Refurbishments (\$610,000).

Program 4.0 — Regulation

The program budget for Regulation in the FY 2026–27 Preliminary Budget has a 3.3 percent, or \$685,696, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.4 percent, or \$453,988, in this program 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 23.4 percent, or \$291,728, primarily due to a projected increase in Technology Modernization (\$520,337), which is offset by decreases in Consultant Services (\$207,024) and Legal Services / Attorney's Fees (\$51,945).
- Operating Capital Outlay will decrease by 25.8 percent, or \$40,414, primarily due to a projected decrease in Computer Hardware Over \$5,000 (\$72,926), which is offset by an increase in Technology Modernization (\$32,521).
- Debt Services will decrease by 20.4 percent, or \$27,662, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Program 5.0 — Outreach

The program budget for Outreach in the FY 2026–27 Preliminary Budget has a 1.6 percent, or \$31,672, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.3 percent, or \$3,848, in this program 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 72.9 percent, or \$98,629, primarily due to projected increases in Technology Modernization (\$40,288) and Communications Workplan Development and Training (\$65,000), which are partially offset by a decrease in Consultant Services (\$7,440).
- Operating Expenses will decrease by 19.8 percent, or \$65,173, primarily due to a projected decrease in Educational Supplies (\$105,000), which is offset by an increase in Promotional Activities (\$40,000).
- Operating Capital Outlay will decrease by 26.9 percent, or \$3,323, primarily due to a projected decrease in Computer Hardware Over \$5,000 (\$5,839), which is offset by an increase in Technology Modernization (\$2,518).
- Debt Services will decrease by 21.7 percent, or \$2,309, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

III. Budget Highlights

Program 6.0 — Management and Administration

The program budget for Management and Administration in the FY 2026–27 Preliminary Budget has a 2.7 percent, or \$363,388, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2 percent, or \$155,750, in this program 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 32.8 percent, or \$344,303, primarily due to a projected increase in Technology Modernization (\$382,270), which is partially offset by a decrease in Consultant Services (\$66,419).
- Operating Expenses will decrease by 2.1 percent, or \$88,186, due to projected decreases in Safety Supplies (\$64,000) and Memberships, Professional Certifications, and Licenses (\$35,000), which are offset by increases in Books and Technical Materials (\$300), Other Utilities (\$5,000), and Educational Reimbursements (\$5,514).
- Operating Capital Outlay will decrease by 25.2 percent, or \$28,868, due to a projected decrease in Computer Hardware Over \$5,000 (\$52,760), which is offset by an increase in Technology Modernization (\$23,892).
- Debt Services will decrease by 19.9 percent, or \$19,611, due to the estimated budget needs for the GASB 96 statement requirements 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 2026–27 Preliminary Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

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

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

The following information is provided for each ACTIVITY and SUBACTIVITY:

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

SJRWMD FY 2026–27 Preliminary Budget – January 15, 2026

IV. Program and Activity Allocations

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

ALL PROGRAMS

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resources Planning and Monitoring	\$ 17,169,320	\$ 19,404,925	\$ 18,967,383	\$ 22,764,094	\$ 22,813,268	\$ 49,174	0.2%
2.0 Land Acquisition, Restoration, and Public Works	81,353,595	125,639,501	69,433,647	164,421,527	83,984,703	(80,436,824)	-48.9%
3.0 Operation and Maintenance of Works and Lands	23,480,002	28,722,553	28,223,362	43,436,994	37,000,837	(6,436,157)	-14.8%
4.0 Regulation	14,536,966	15,582,779	16,761,410	20,949,423	21,635,119	685,696	3.3%
5.0 Outreach	1,427,160	1,518,437	1,350,053	1,935,710	1,967,382	31,672	1.6%
6.0 Management and Administration	9,907,303	10,563,889	11,605,941	13,427,252	13,790,640	363,388	2.7%
TOTAL	\$ 147,874,346	\$ 201,432,084	\$ 146,341,796	\$ 266,935,000	\$ 181,191,949	\$ (85,743,051)	-32.1%

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 50,209,861	\$ 54,471,753	\$ 56,069,889	\$ 65,873,425	\$ 67,603,113	\$ 1,729,688	2.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	10,620,626	14,477,327	14,510,047	34,566,682	20,445,487	(14,121,195)	-40.9%
Operating Expenses	11,302,787	17,435,951	10,842,294	17,993,624	17,037,420	(956,204)	-5.3%
Operating Capital Outlay	2,723,145	2,850,981	3,810,286	3,853,774	3,625,200	(228,574)	-5.9%
Fixed Capital Outlay	36,131,172	72,663,185	30,848,210	94,824,445	42,545,023	(52,279,422)	-55.1%
Interagency Expenditures (Cooperative Funding)	36,464,975	39,040,818	29,543,238	49,099,299	29,315,000	(19,784,299)	-40.3%
Debt	421,780	492,069	717,832	723,751	620,706	(103,045)	-14.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 147,874,346	\$ 201,432,084	\$ 146,341,796	\$ 266,935,000	\$ 181,191,949	\$ (85,743,051)	-32.1%

SOURCE OF FUNDS

Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 67,603,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,603,113
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,750,942	989,681	-	80,440	2,621,824	2,600	20,445,487
Operating Expenses	14,078,420	1,530,000	-	110,000	1,316,000	3,000	17,037,420
Operating Capital Outlay	3,400,200	225,000	-	-	-	-	3,625,200
Fixed Capital Outlay	25,428,831	1,167,492	-	-	15,948,700	-	42,545,023
Interagency Expenditures (Cooperative Funding)	3,161,632	768,948	-	20,000	25,364,420	-	29,315,000
Debt	620,706	-	-	-	-	-	620,706
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 131,043,844	\$ 4,681,121	\$ -	\$ 210,440	\$ 45,250,944	\$ 5,600	\$ 181,191,949

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	555.00	\$ 48,057,260	\$ 67,603,113	\$ -	\$ 67,603,113
Other Personal Services	-	-	-	-	-
Contracted Services	9.10	378,610	12,478,623	7,966,864	20,445,487
Operating Expenses			15,608,420	1,429,000	17,037,420
Operating Capital Outlay			3,625,200	-	3,625,200
Fixed Capital Outlay			-	42,545,023	42,545,023
Interagency Expenditures (Cooperative Funding)			-	29,315,000	29,315,000
Debt			-	620,706	620,706
Reserves — Emergency Response			-	-	-
TOTAL			\$ 99,315,356	\$ 81,876,593	\$ 181,191,949

WORKFORCE

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	537.00	537.00	555.00	555.00	555.00	-	0.0%
Contingent Worker	6.92	8.31	7.92	8.76	9.10	0.34	3.9%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	3.33	3.33	3.33	3.65	0.32	9.6%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	546.53	548.64	566.25	567.09	567.75	0.66	0.1%

IV. Program and Activity Allocations

St. Johns River Water Management District
REDUCTIONS — NEW ISSUES SUMMARY
PRELIMINARY BUDGET — Fiscal Year 2026–27

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration, and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
Reductions							
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	960,928	17,250,222	132,222	258,969	8,274	86,419	18,697,034
Operating Expenses	41,042	9,251	925,423	2,994	105,751	99,000	1,183,461
Operating Capital Outlay	449,508	56,529	186,028	72,935	5,841	52,760	823,601
Fixed Capital Outlay	-	47,774,422	10,060,000	-	-	-	57,834,422
Interagency Expenditures (Cooperative Funding)	-	28,789,420	-	-	-	-	28,789,420
Debt Services	23,302	18,562	17,968	27,662	2,309	19,611	109,414
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,474,780	\$ 93,898,406	\$ 11,321,641	\$ 362,560	\$ 122,175	\$ 257,790	\$ 107,437,352
New Issues							
Salaries and Benefits	\$ 505,539	\$ 82,867	\$ 527,696	\$ 453,988	\$ 3,848	\$ 155,750	\$ 1,729,688
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	938,512	1,625,726	923,279	550,697	106,903	430,722	4,575,839
Operating Expenses	50,865	27,965	85,985	11,050	40,578	10,814	227,257
Operating Capital Outlay	29,038	19,903	487,155	32,521	2,518	23,892	595,027
Fixed Capital Outlay	-	2,700,000	2,855,000	-	-	-	5,555,000
Interagency Expenditures (Cooperative Funding)	-	9,005,121	-	-	-	-	9,005,121
Debt Services	-	-	6,369	-	-	-	6,369
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 1,523,954	\$ 13,461,582	\$ 4,885,484	\$ 1,048,256	\$ 153,847	\$ 621,178	\$ 21,694,301
	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
NET CHANGE							
Salaries and Benefits	\$ 505,539	\$ 82,867	\$ 527,696	\$ 453,988	\$ 3,848	\$ 155,750	\$ 1,729,688
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	(22,416)	(15,624,496)	791,057	291,728	98,629	344,303	(14,121,195)
Operating Expenses	9,823	18,714	(839,438)	8,056	(65,173)	(88,186)	(956,204)
Operating Capital Outlay	(420,470)	(36,626)	301,127	(40,414)	(3,323)	(28,868)	(228,574)
Fixed Capital Outlay	-	(45,074,422)	(7,205,000)	-	-	-	(52,279,422)
Interagency Expenditures (Cooperative Funding)	-	(19,784,299)	-	-	-	-	(19,784,299)
Debt Services	(23,302)	(18,562)	(11,599)	(27,662)	(2,309)	(19,611)	(103,045)
Reserves — Emergency Response	-	-	-	-	-	-	-
	\$ 49,174	\$ (80,436,824)	\$ (6,436,157)	\$ 685,696	\$ 31,672	\$ 363,388	\$ (85,743,051)

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)

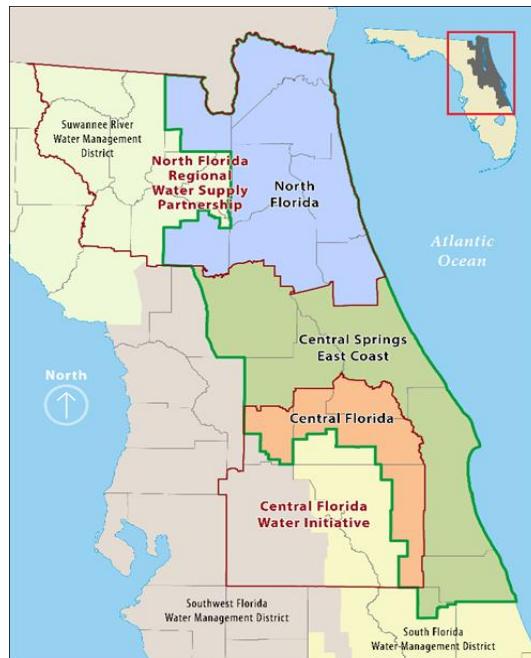


Figure 3 – District Water Supply Planning Regions

IV. Program and Activity Allocations

In November 2025, the St. Johns, South Florida, and Southwest Florida water management districts approved the completed 2025 CFWI Regional Water Supply Plan (RWSP) and have begun implementation of the recommendations from the plan. The joint approval by the District and Suwannee River Water Management District (SRWMD) of the North Florida Regional Water Supply Partnership (NFRWSP) RWSP occurred in December 2023 and the District has continued to implement projects identified in the plan in collaboration with SRWMD, DEP, water utilities, and other stakeholders. The next update to the approved 2022 Central Springs/East Coast RWSP is under way with plan approval scheduled for late 2027.

The 2025 MFL Priority List is scheduled for DEP review in January 2026 and will be incorporated into the District's Consolidated Annual Report in March 2026. The District will be working on 11 MFLs over the next three years. 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, and Rock Springs. In 2027, the District will be working on Johns Lake and Lake Prevatt. In 2028, the District will be working on Lake Weir, 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$12,122,699	\$12,644,278	\$12,967,831	\$15,337,650	\$15,843,189	\$ 505,539	3.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,211,663	4,837,474	3,789,402	4,677,639	4,655,223	(22,416)	-0.5%
Operating Expenses	1,229,466	1,233,142	1,340,984	1,670,018	1,679,841	9,823	0.6%
Operating Capital Outlay	527,857	545,986	696,759	959,381	538,911	(420,470)	-43.8%
Fixed Capital Outlay	14,616	65,452	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	48,464	-	-	-	-
Debt	63,019	78,593	123,943	119,406	96,104	(23,302)	-19.5%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$17,169,320	\$19,404,925	\$18,967,383	\$22,764,094	\$22,813,268	\$ 49,174	0.2%

SOURCE OF FUNDS

Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,843,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,843,189
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,598,658	-	-	51,364	4,620	581	4,655,223
Operating Expenses	1,545,841	-	-	110,000	21,000	3,000	1,679,841
Operating Capital Outlay	538,911	-	-	-	-	-	538,911
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	96,104	-	-	-	-	-	96,104
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 22,622,703	\$ -	\$ -	\$ 161,364	\$ 25,620	\$ 3,581	\$ 22,813,268

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	133.69	\$11,296,973	\$ 15,843,189	\$ -	\$ 15,843,189
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	3,753,476	901,747	4,655,223
Operating Expenses			1,545,841	134,000	1,679,841
Operating Capital Outlay			538,911	-	538,911
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	96,104	96,104
Reserves — Emergency Response			-	-	-
TOTAL			\$ 21,681,417	\$ 1,131,851	\$ 22,813,268

WORKFORCE

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					(Adopted-Preliminary) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	135.45	139.44	137.82	133.11	133.69	0.58	0.4%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.23	1.27	1.27	1.27	1.27	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	136.68	140.71	139.09	134.38	134.96	0.58	0.4%

IV. Program and Activity Allocations

St. Johns River Water Management District

REDUCTIONS — NEW ISSUES

1.0 Water Resources Planning and Monitoring

Fiscal Year 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

FY 2025–26 Adopted Budget		134.38	\$ 22,764,094		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services					
Contracted Services				960,928	
1	Water Well Construction Services	735,000			Fiscal year work plan fluctuates based upon proper classification between contracted services and cooperative funding
2	Mapping Services and Aerial Photos	180,000			Fiscal year work plan fluctuates based upon mapping schedule
3	Consultant Services	33,372			Allocated across programs based on need; overall budget increased by \$931,972
4	Legal Services / Attorney's Fees	10,556			Allocated across programs based upon need; overall budget decreased by \$100,000
5	Materials Test	2,000			Adjustment based on historical spend and projected needs
Operating Expenses				41,042	
1	Postage and / or Courier Service	25,000			Adjustment based on historical spend and projected needs
2	Repair and Maintenance of Equipment	16,041			Allocated across programs based upon need; overall budget decreased by \$16,250
3	Recording and Court Costs	1			Allocated across programs based upon need; total budget remains the same
Operating Capital Outlay				449,508	
1	Office Furniture / Equipment Over \$5,000	371,995			Allocated across programs based upon need; total budget remains the same
2	Computer Hardware Over \$5,000	63,513			Allocated across programs; overall budget decreased by \$287,074
3	Water Well Construction Services	14,000			Adjusted based on annual work plan needs
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				23,302	
1	Debt Service Principal — Software Subscription	19,025			Allocated across programs based upon GASB 96 annual estimate for SBITAs
2	Debt Service Interest — Software Subscription	4,277			Allocated across programs based upon GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL REDUCTIONS		-		1,474,780	

IV. Program and Activity Allocations

New Issues				
Issue	Description	Issue Amount	Category Subtotal	Issue Narrative
Salaries and Benefits		0.58	505,539	
1	Salaries and Benefits Potential Merit	505,539		Potential merit pay adjustment based on documented performance
2	Salary and Benefits Program 1.0 Adjustments	-	0.58	Changes to the FTEs assigned to administer the program. These adjustments were made to better align staffing levels with program needs and include internal redirections of resources to support priority activities
Other Personal Services		-		
Contracted Services			938,512	
1	Software Maintenance Services	11,774		Allocated across programs based upon need; overall budget increased by \$37,954
2	Computer Technology Services	33,485		Allocated across programs based upon need; overall budget increased by \$127,472
3	Seagrass Mapping and Water Quality Collection	116,200		Adjusted based upon annual work plan needs
4	Data Collection and Analysis Services	312,444		Adjustment based upon work plan needs
5	Technology Modernization	464,609		New project identified
Operating Expenses			50,865	
1	Office Furniture / Equipment Under \$5,000	1		Allocated across programs based upon need; total budget remains the same
2	Printing and Reproduction Services	1		Allocated across programs based upon need; overall budget increased by \$10,000
3	Office Support Supplies	5		Allocated across programs based upon need; total budget remains the same
4	In-State Training and Related Travel	8		Learning and Development Plan updated annually for anticipated fiscal year needs
5	Out of State Travel / Training	9		Learning and Development Plan updated annually for anticipated fiscal year needs
6	Computer Software	26		Allocated across programs based upon need; total budget remains the same
7	Training — No Travel	29		Learning and Development Plan updated annually for anticipated fiscal year needs
8	Books and Technical Materials	158		Allocated across programs based upon need; overall budget increased by \$1,500
9	Cellular Telephones and Accessories	220		Allocated across programs based upon need; total budget remains the same
10	Uniforms	250		Adjustment based on historical spend and projected needs
11	Telephone and Communications	264		Allocated across programs based upon need; total budget remains the same
12	Computer Hardware Under \$5,000	325		Allocated across programs based upon need; total budget remains the same
13	Insurance and Bonds	548		Allocated across programs based upon need; total budget remains the same
14	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	800		Adjustment based on historical spend and projected needs
15	Travel — District Business	1,010		Adjustment based upon historical spend and projected needs
16	Rental of Charter Aircraft and Pilot for Aerial Reconnaissance	2,000		Adjusted based on annual work plan needs
17	Safety Supplies	3,475		Adjustment based upon historical spend and projected needs
18	Educational Reimbursements	6,736		Allocated across programs based upon need; overall budget increased by \$30,000
19	Laboratory Supplies	35,000		Adjustment based on historical spend and projected needs
Operating Capital Outlay			29,038	
1	Technology Modernization	29,038		New project identified
Fixed Capital Outlay			-	
Interagency Expenditures (Cooperative Funding)			-	
Debt Services			-	
Reserves			-	
TOTAL NEW ISSUES		0.58	1,523,954	
1.0 Water Resources Planning and Monitoring				
Total Workforce and Preliminary Budget for FY 2026–27		134.96	\$ 22,813,268	

IV. Program and Activity Allocations

Trends and Changes

This program has annual variations based on water supply planning, monitoring needs, and the MFL priority list. During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits, Contracted Services, Fixed Capital Outlay, and Debt Services. Salaries and Benefits show an increase due to the alignment 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 Florida Retirement System (FRS) and Group Insurance. The increase under Contracted Services was mainly due to an increase in Water Well Construction Services. Fixed Capital Outlay decreased as the laboratory upgrade project at District Headquarters was completed. The increase in Debt Services was mainly due to annual budgetary needs for the GASB 96 statement requirements pertaining to SBITAs.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Cooperative Funding. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services reflect an overall increase driven by mapping and aerial imagery, water well construction, information technology support, data collection and analysis, and consultant services. These increases were partially offset by reduced activity in select resiliency modeling and environmental mapping and monitoring efforts.

Operating Expenses show an increase between FY 2024–25 expenditures and the FY 2025–26 Adopted Budget mainly due to increases caused by economic impacts from rising costs. Specific increases are in Field, Facility, and Fleet — Tools Under \$5,000, Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000, Postage and / or Courier Service, Insurance and Bonds, and Repair and Maintenance of Equipment.

Operating Capital Outlay had an increase between FY 2024–25 expenditures and the FY 2025–26 Adopted Budget due to higher anticipated needs for Field, Facility, and Fleet — Equipment and Tools Over \$5,000 and Office Furniture / Equipment Over \$5,000, which were offset by a decrease in Software Subscription Right of Use.

Finally, Cooperative Funding reflects a decrease during the same period due to the reclassification of the North Florida Southeast Georgia (NFSEG) Version 2.0 project, which will be addressed in the tentative budget cycle under the FY 2025–26 Amended Budget for this project. This change represents a shift in budget classification rather than an actual reduction in funding, as the project is funded in the current year budget.

IV. Program and Activity Allocations

Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2026–27 Preliminary Budget has a 0.2 percent, or \$49,174, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.3 percent, or \$505,539, 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 0.5 percent, or \$22,416, due to projected decreases in Water Well Construction Services (\$735,000), Mapping Services and Aerial Photos (\$180,000), Consultant Services (\$33,372), Legal Services / Attorney's Fees (\$10,556), and Materials Test (\$2,000), which are offset by increases in Software Maintenance Services (\$11,774), Computer Technology Services (\$33,485), Seagrass Mapping and Water Quality Collection (\$116,200), Data Collection and Analysis Services (\$312,444), and Technology Modernization (\$464,609).
- Operating Expenses will increase by 0.6 percent, or \$9,823, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$1), Printing and Reproduction Services (\$1), Office Support Supplies (\$5), In-State Training and Related Travel (\$8), Out of State Travel / Training (\$9), Computer Software (\$26), Training — No Travel (\$29), Books and Technical Materials (\$158), Cellular Telephones and Accessories (\$220), Uniforms (\$250), Telephone and Communications (\$264), Computer Hardware Under \$5,000 (\$325), Insurance and Bonds (\$548), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$800), Travel — District Business (\$1,010), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$2,000), Safety Supplies (\$3,475), Educational Reimbursements (\$6,736), and Laboratory Supplies (\$35,000), which are offset by decreases in Postage and / or Courier Service (\$25,000), Repair and Maintenance of Equipment (\$16,041), and Recording and Court Costs (\$1).
- Operating Capital Outlay will decrease by 43.8 percent, or \$420,470, due to projected decreases in Office Furniture / Equipment Over \$5,000 (\$371,995), Computer Hardware Over \$5,000 (\$63,513), and Water Well Construction Services (\$14,000), which are offset by an increase in Technology Modernization (\$29,038).
- Debt Services shows a decrease of 19.5 percent, or \$23,302, due to the estimated budget needs for the GASB 96 statement requirements 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 – \$15,843,189 for 133.69 FTEs
 - 1.1.1 Water Supply Planning (32.92 FTEs)
 - 1.1.2 Minimum Flows and Levels (10.08 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 (7.15 FTEs)
- Contracted Services
 - Data Collection and Analysis Services (\$1,990,584)
 - Consultant Services (\$608,938)
 - Computer Technology Services (\$552,002)
 - Technology Modernization (\$464,609)
 - Water Well Construction Services (\$400,000)
 - Software Maintenance Services (\$336,807)
 - Seagrass Mapping and Water Quality Collection (\$142,000)
 - Scientific Research and Analysis (\$70,000)
 - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
 - Geographic Information System Analytical Services (\$15,000)
 - Mapping Services and Aerial Photos (\$13,000)
 - Fence Services (\$5,000)
 - Legal Services / Attorney's Fees (\$4,644)
 - Court Reporter and Transcription Services (\$2,639)
- Operating Expenses
 - Laboratory Supplies (\$405,500)
 - Repair and Maintenance of Equipment (\$336,767)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$187,856)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$126,800)
 - Insurance and Bonds (\$123,429)
 - Postage and / or Courier Service (\$75,000)
 - Computer Hardware Under \$5,000 (\$73,354)
 - Travel — District Business (\$62,539)
 - Telephone and Communications (\$59,528)
 - Cellular Telephones and Accessories (\$49,822)
 - In-State Training and Related Travel (\$35,112)
 - Safety Supplies (\$21,400)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$20,000)
 - Books and Technical Materials (\$16,500)
 - Training — No Travel (\$15,728)
 - Educational Reimbursements (\$14,519)
 - Uniforms (\$13,111)
 - Office Support Supplies (\$9,726)
 - Memberships, Professional Certifications, and Licenses (\$7,477)
 - Recording and Court Costs (\$6,694)

IV. Program and Activity Allocations

- Computer Software (\$6,030)
- Office Furniture / Equipment Under \$5,000 (\$3,591)
- Motor Fuels and Lubricants (\$2,700)
- Out of State Travel / Training (\$1,908)
- 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 (\$43)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$310,000)
 - Office Furniture / Equipment Over \$5,000 (\$126,117)
 - Computer Hardware Over \$5,000 (\$73,756)
 - Technology Modernization (\$29,038)
- Debt Services
 - Debt Service Principal — Software Subscription (\$81,779)
 - Debt Service Interest — Software Subscription (\$14,325)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.1 District Water Management Planning

	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 4,620,737	\$ 4,875,658	\$ 4,991,127	\$ 5,771,485	\$ 6,004,733	\$ 233,248	4.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	361,062	529,600	509,691	580,000	630,000	50,000	8.6%
Operating Expenses	31,803	41,384	30,633	32,964	34,689	1,725	5.2%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	48,464	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 5,013,602	\$ 5,446,642	\$ 5,579,915	\$ 6,384,449	\$ 6,669,422	\$ 284,973	4.5%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,669,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,669,422

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 6,004,733	\$ -	\$ 6,004,733
Other Personal Services		-	-	-
Contracted Services		580,000	50,000	630,000
Operating Expenses		34,689	-	34,689
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 6,619,422	\$ 50,000	\$ 6,669,422

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 CSEC planning area.

The District currently has three regional water supply planning regions, which collectively encompass the entire District. In November 2025, the St. Johns, South Florida, and Southwest Florida water management districts approved the completed 2025 CFWI Regional Water Supply Plan (RWSP) and have begun implementation of the recommendations from the plan. The joint approval by the District and Suwannee River Water Management District (SRWMD) of the NFRWSP RWSP occurred in December 2023 and the District has continued to implement projects identified in the plan in collaboration with SRWMD, DEP, water utilities, and other stakeholders. The next update to the approved 2022 Central Springs/East Coast RWSP is under way with plan approval scheduled for late 2027.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.1.1 Water Supply Planning

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 3,538,335	\$ 3,748,253	\$ 3,869,461	\$ 4,514,977	\$ 4,684,027	\$ 169,050	3.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	166,950	198,365	189,400	80,000	80,000	-	-
Operating Expenses	27,791	33,212	26,674	32,264	33,189	925	2.9%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	48,464	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 3,733,076	\$ 3,979,830	\$ 4,133,999	\$ 4,627,241	\$ 4,797,216	\$ 169,975	3.7%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,797,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,797,216

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 4,684,027	\$ -	\$ 4,684,027
Other Personal Services		-	-	-
Contracted Services		30,000	50,000	80,000
Operating Expenses		33,189	-	33,189
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 4,747,216	\$ 50,000	\$ 4,797,216

Trends and Changes

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, the subactivity showed an increase in Salaries and Benefits due to the alignment 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.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Cooperative Funding. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

Between FY 2024–25 expenditures and the FY 2025–26 Adopted Budget, Contracted Services show an overall decrease, largely reflecting reduced activity in resiliency modeling efforts, partially offset by targeted increases in consulting and regional modeling support. It is important to note that the apparent increase in modeling support increase mentioned above is not a true increase. Rather it results from a reclassification of the North Florida Southeast Georgia (NFSEG) Version 2.0 project, which will be reflected in the FY 2025–26 Amended Budget during the tentative budget cycle. Since this is a collaborative effort, the shift was made from Contracted Services to Interagency Expenditures to more accurately reflect the nature of the project. This change represents a budget classification adjustment rather than an actual increase in funding, as the project is funded in the current year budget. Operating Expenses increased modestly, driven primarily by higher travel and training-related costs, while savings in educational reimbursements and equipment maintenance helped moderate the increase.

Budget Variances

The subactivity budget for Water Supply Planning in the FY 2026–27 Preliminary Budget has a 3.7 percent, or \$169,975, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

IV. Program and Activity Allocations

- Salaries and Benefits will increase by 3.7 percent, or \$169,050 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.
- Operating Expenses will increase by 2.9 percent, or \$925, due to projected increases in Uniforms (\$250) and Safety Supplies (\$675).

Major Budget Items

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

- Salaries and Benefits (\$4,684,027)
- 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)
 - Safety Supplies (\$1,250)
 - Training — No Travel (\$1,125)
 - Uniforms (\$1,000)
 - Rewards, Recognition, Prizes, and Awards (\$800)
 - 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.1.2 Minimum Flows and Levels

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,075,864	\$ 1,123,139	\$ 1,116,245	\$ 1,256,508	\$ 1,320,706	\$ 64,198	5.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	145,967	281,235	279,641	400,000	400,000	-	-
Operating Expenses	4,012	8,172	3,959	700	1,500	800	114.3%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,225,843	\$ 1,412,546	\$ 1,399,845	\$ 1,657,208	\$ 1,722,206	\$ 64,998	3.9%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,722,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,722,206

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits		\$ 1,320,706	\$ -	\$ 1,320,706
Other Personal Services		-	-	-
Contracted Services		400,000	-	400,000
Operating Expenses		1,500	-	1,500
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,722,206	\$ -	\$ 1,722,206

Trends and Changes

The 2025 MFL Priority List is scheduled for DEP review in January 2026 and will be incorporated into the District's Consolidated Annual Report in March 2026. The District will be working on 11 MFLs over the next three years. 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, and Rock Springs. In 2027, the

IV. Program and Activity Allocations

District will be working on Johns Lake and Lake Prevatt. In 2028, the District will be working on Lake Weir, Lake Apopka, Lake Griffin, and the Burrell Basin lakes.

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, the subactivity showed an overall increase. Salaries and Benefits show an increase due to the alignment 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 an increase in use of consultant services, which was offset by the completion of the East-Central Florida Transient Expanded Model.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, fluctuations were seen in Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

The increase in Contracted Services between FY 2024–25 and the FY 2025–26 Adopted Budget is due to strategic use of consultant services, while Operating Expenses declined slightly due to reduced costs in Educational Reimbursements and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000.

Budget Variances

The subactivity budget for Minimum Flows and Levels in the FY 2026–27 Preliminary Budget has a 3.9 percent, or \$64,998, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 5.1 percent, or \$64,198 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.
- Operating Expenses will increase by 114.3 percent, or \$800, due to a projected increase in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$800).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$1,320,706)
- Contracted Services
 - Consultant Services (\$400,000)
- Operating Expenses
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,500)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.1.3 Other Water Resources Planning

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 6,538	\$ 4,266	\$ 5,421	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	48,145	50,000	40,650	100,000	150,000	50,000	50.0%
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 54,683	\$ 54,266	\$ 46,071	\$ 100,000	\$ 150,000	\$ 50,000	50.0%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		-	-	-
Contracted Services		150,000	-	150,000
Operating Expenses		-	-	-
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 150,000	\$ -	\$ 150,000

Trends and Changes

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

IV. Program and Activity Allocations

Budget Variances

The subactivity budget for Other Water Resources Planning in the FY 2026–27 Preliminary Budget has a 50 percent, or \$50,000, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Contracted Services will increase by 50 percent, or \$50,000, due to a projected increase in Consultant Services (\$50,000).

Major Budget Items

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

- Contracted Services
 - Consultant Services (\$150,000)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.2 Research, Data Collection, Analysis, and Monitoring

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 5,840,025	\$ 5,958,696	\$ 6,141,047	\$ 7,484,353	\$ 7,684,261	\$ 199,908	2.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,554,980	3,948,150	2,894,353	3,450,517	2,974,153	(476,364)	-13.8%
Operating Expenses	840,958	856,131	973,847	1,245,051	1,244,601	(450)	0.0%
Operating Capital Outlay	260,531	468,872	207,912	821,000	435,000	(386,000)	-47.0%
Fixed Capital Outlay	14,616	65,452	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,511,110	\$11,297,301	\$10,217,159	\$13,000,921	\$ 12,338,015	\$ (662,906)	-5.1%
SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$12,156,395	\$ -	\$ -	\$ 153,000	\$ 25,620	\$ 3,000	\$12,338,015

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits		\$ 7,684,261	\$ -	\$ 7,684,261
Other Personal Services		-	-	-
Contracted Services		2,534,533	439,620	2,974,153
Operating Expenses		1,110,601	134,000	1,244,601
Operating Capital Outlay		435,000	-	435,000
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 11,764,395	\$ 573,620	\$12,338,015

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 2022–23 through FY 2024–25, Salaries and Benefits show an increase due to the alignment 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. Over the same three-year period, Contracted Services increased, driven primarily by expanded data collection and analysis efforts and water well construction activities. These increases were largely offset by reduced expenditures on a state-funded scientific research and analysis grant, reflecting progress made toward completion of the project. Fixed Capital Outlay decreased as the laboratory upgrade project at District Headquarters was completed.

Additionally, Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services show an increase primarily due to increases in mapping and aerial imagery, water well construction, and data collection and analysis. These increases were partially offset by reduced activity in environmental mapping and monitoring efforts. Operating Expenses show an increase primarily due to increases caused by economic impacts from rising costs. Specific increases are in Field, Facility, and Fleet — Tools Under \$5,000, Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000, Postage and / or Courier Service, and Repair and Maintenance of Equipment.

Operating Capital Outlay had an increase between FY 2024–25 expenditures and the FY 2025–26 Adopted Budget due to higher anticipated needs for Field, Facility, and Fleet — Equipment and Tools Over \$5,000 and Office Furniture / Equipment Over \$5,000.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Research, Data Collection, Analysis, and Monitoring in the FY 2026–27 Preliminary Budget has a 5.1 percent, or \$662,906, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.7 percent, or \$199,908, 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 13.8 percent, or \$476,364, due to projected decreases in Water Well Construction Services (\$735,000), Mapping Services and Aerial Photos (\$180,000), and Materials Test (\$2,000), which are offset by increases in Computer Technology Services (\$4,160), Software Maintenance Services (\$7,832), Seagrass Mapping and Water Quality Collection (\$116,200), and Data Collection and Analysis Services (\$312,444).
- Operating Expenses will decrease by \$450, due to projected decreases in Postage and / or Courier Service (\$25,000) and Repair and Maintenance of Equipment (\$16,250), which are offset by increases in Travel — District Business (\$1,000), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$2,000), Safety Supplies (\$2,800), and Laboratory Supplies (\$35,000).
- Operating Capital Outlay will decrease by 47 percent, or \$386,000, due to projected decreases in Office Furniture / Equipment Over \$5,000 (\$372,000) and Water Well Construction Services (\$14,000).

Major Budget Items

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

- Salaries and Benefits (\$7,684,261)
- Contracted Services
 - Data Collection and Analysis Services (\$1,990,584)
 - Water Well Construction Services (\$400,000)
 - Software Maintenance Services (\$205,521)
 - Seagrass Mapping and Water Quality Collection (\$142,000)
 - Computer Technology Services (\$123,048)
 - Scientific Research and Analysis (\$70,000)
 - Geographic Information System Analytical Services (\$15,000)
 - Mapping Services and Aerial Photos (\$13,000)
 - Consultant Services (\$10,000)
 - Fence Services (\$5,000)

IV. Program and Activity Allocations

- Operating Expenses
 - Laboratory Supplies (\$405,500)
 - Repair and Maintenance of Equipment (\$289,500)
 - 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 (\$75,000)
 - Travel — District Business (\$49,000)
 - Safety Supplies (\$20,150)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$20,000)
 - In-State Training and Related Travel (\$17,885)
 - 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
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$310,000)
 - Office Furniture / Equipment Over \$5,000 (\$125,000)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

1.3 Technical Assistance

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 570,879	\$ 637,175	\$ 638,714	\$ 671,926	\$ 695,000	\$ 23,074	3.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	1,602	234	450	3,408	3,408	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 572,481	\$ 637,409	\$ 639,164	\$ 675,334	\$ 698,408	\$ 23,074	3.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 698,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698,408

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits		\$ 695,000	\$ -	\$ 695,000
Other Personal Services		-	-	-
Contracted Services		-	-	-
Operating Expenses		3,408	-	3,408
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 698,408	\$ -	\$ 698,408

Trends and Changes

This activity provides technical assistance and seeks to form stronger partnerships with the District's 118 local governments and various stakeholders. Statutory requirements, as well as increased land development activities, have increased the need for more reviews of comprehensive and sector plans. The District will continue to build and

IV. Program and Activity Allocations

maintain its relationships with local governments, water supply utilities, and other collaborators.

Over the three-year comparison period of expenditures, from FY 2022–23 to FY 2024–25, Salaries and Benefits had an increase due to the alignment 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 decreased slightly, primarily due to reductions in printing services and professional membership, certifications, and licenses.

Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Operating Expenses rose slightly mainly due to an increase in District business travel.

Budget Variances

The activity budget for Technical Assistance in the FY 2026–27 Preliminary Budget has a 3.4 percent, or \$23,074, increase compared to the FY 2025–26 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 3.4 percent, or \$23,074 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 (\$695,000)
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 306,208	\$ 350,042	\$ 347,172	\$ 468,244	\$ 476,764	\$ 8,520	1.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	16,063	6,572	34,332	33,164	22,611	(10,553)	-31.8%
Operating Expenses	229,260	244,465	215,254	261,411	269,393	7,982	3.1%
Operating Capital Outlay	30,681	3,315	25,643	79,784	46,237	(33,547)	-42.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 582,212	\$ 604,394	\$ 622,401	\$ 842,603	\$ 815,005	\$ (27,598)	-3.3%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 815,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815,005

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits		\$ 476,764	\$ -	\$ 476,764
Other Personal Services		-	-	-
Contracted Services		22,611	-	22,611
Operating Expenses		269,393	-	269,393
Operating Capital Outlay		46,237	-	46,237
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 815,005	\$ -	\$ 815,005

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 2026–27 Preliminary Budget has a 3.3 percent, or \$27,598, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.8 percent, or \$8,520, 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 31.8 percent, or \$10,553, due to a projected decrease in Legal Services / Attorney's Fees (\$10,556), which is offset by an increase in Computer Technology Services (\$3).
- Operating Expenses will increase by 3.1 percent, or \$7,982, due to projected increases in Printing and Reproduction Services (\$1), Training — No Travel (\$1), Computer Hardware Under \$5,000 (\$9), Repair and Maintenance of Equipment (\$46), Books and Technical Materials (\$158), Cellular Telephones and Accessories (\$220), Telephone and Communications (\$264), Insurance and Bonds (\$548), and Educational Reimbursements (\$6,736), which are offset by a decrease in Recording and Court Costs (\$1).
- Operating Capital Outlay will decrease by 42 percent, or \$33,547, due to a projected decrease in Computer Hardware Over \$5,000 (\$33,552), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$5).

Major Budget Items

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

- Salaries and Benefits (\$476,764)
- Contracted Services
 - Consultant Services (\$14,435)
 - Legal Services / Attorney's Fees (\$4,644)
 - Court Reporter and Transcription Services (\$2,639)
 - Computer Technology Services (\$893)
- Operating Expenses
 - Insurance and Bonds (\$123,429)
 - Telephone and Communications (\$59,528)
 - Cellular Telephones and Accessories (\$49,822)
 - Educational Reimbursements (\$14,519)
 - Repair and Maintenance of Equipment (\$10,409)
 - Recording and Court Costs (\$3,694)
 - Computer Hardware Under \$5,000 (\$2,233)
 - Books and Technical Materials (\$1,900)
 - In-State Training and Related Travel (\$1,565)
 - Memberships, Professional Certifications, and Licenses (\$662)
 - Advertising (\$633)
 - Travel — District Business (\$422)
 - Training — No Travel (\$245)
 - Office Support Supplies (\$147)

IV. Program and Activity Allocations

- Office Furniture / Equipment Under \$5,000 (\$79)
- Meeting Resources (\$63)
- Printing and Reproduction Services (\$43)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$45,120)
 - Office Furniture / Equipment Over \$5,000 (\$1,117)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

1.5 Technology and Information Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 784,850	\$ 822,707	\$ 849,771	\$ 941,642	\$ 982,431	\$ 40,789	4.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	279,558	353,152	351,026	613,958	1,028,459	414,501	67.5%
Operating Expenses	125,843	90,928	120,800	127,184	127,750	566	0.4%
Operating Capital Outlay	236,645	73,799	463,204	58,597	57,674	(923)	-1.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	63,019	78,593	123,943	119,406	96,104	(23,302)	-19.5%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,489,915	\$ 1,419,179	\$ 1,908,744	\$ 1,860,787	\$ 2,292,418	\$ 431,631	23.2%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,283,473	\$ -	\$ -	\$ 8,364	\$ -	\$ 581	\$ 2,292,418

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits		\$ 982,431	\$ -	\$ 982,431
Other Personal Services		-	-	-
Contracted Services		616,332	412,127	1,028,459
Operating Expenses		127,750	-	127,750
Operating Capital Outlay		57,674	-	57,674
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	96,104	96,104
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,784,187	\$ 508,231	\$ 2,292,418

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 2026–27 Preliminary Budget has a 23.2 percent, or \$431,631, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 4.3 percent, or \$40,789, 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 67.5 percent, or \$414,501, due to projected increases in Software Maintenance Services (\$3,942), Computer Technology Services (\$29,322), and Technology Modernization (\$464,609), which are offset by a decrease in Consultant Services (\$83,372).
- Operating Expenses will increase by 0.4 percent, or \$566, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$1), Office Support Supplies (\$5), In-State Training and Related Travel (\$8), Out of State Travel / Training (\$9), Travel — District Business (\$10), Computer Software (\$26), Training — No Travel (\$28), Repair and Maintenance of Equipment (\$163), and Computer Hardware Under \$5,000 (\$316).
- Operating Capital Outlay will decrease by 1.6 percent, or \$923, due to a projected decrease in Computer Hardware Over \$5,000 (\$29,961), which is offset by an increase in Technology Modernization (\$29,038).
- Debt Services shows a decrease of 19.5 percent, or \$23,302, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits (\$982,431)
- Contracted Services
 - Technology Modernization (\$464,609)
 - Computer Technology Services (\$428,061)
 - Software Maintenance Services (\$131,286)
 - Consultant Services (\$4,503)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$71,121)
 - Repair and Maintenance of Equipment (\$36,858)
 - Training — No Travel (\$6,283)
 - Computer Software (\$6,030)
 - Travel — District Business (\$2,234)
 - Out of State Travel / Training (\$1,908)
 - In-State Training and Related Travel (\$1,753)

IV. Program and Activity Allocations

- Office Support Supplies (\$1,229)
- Office Furniture / Equipment Under \$5,000 (\$112)
- Rewards, Recognition, Prizes, and Awards (\$111)
- Uniforms (\$111)
- Operating Capital Outlay
 - Technology Modernization (\$29,038)
 - Computer Hardware Over \$5,000 (\$28,636)
- Debt Services
 - Debt Service Principal — Software Subscription (\$81,779)
 - Debt Service Interest — Software Subscription (\$14,325)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.0 Land Acquisition, Restoration, and Public Works

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 9,217,675	\$ 10,377,691	\$ 10,641,466	\$ 12,244,222	\$ 12,327,089	\$ 82,867	0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,519,080	4,706,532	5,267,387	21,764,944	6,140,448	(15,624,496)	-71.8%
Operating Expenses	731,953	6,754,022	373,847	422,038	440,752	18,714	4.4%
Operating Capital Outlay	221,744	203,505	343,520	107,847	71,221	(36,626)	-34.0%
Fixed Capital Outlay	32,155,984	64,503,346	23,225,840	80,698,745	35,624,323	(45,074,422)	-55.9%
Interagency Expenditures (Cooperative Funding)	36,464,975	39,040,818	29,494,774	49,099,299	29,315,000	(19,784,299)	-40.3%
Debt	42,184	53,587	86,813	84,432	65,870	(18,562)	-22.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 81,353,595	\$125,639,501	\$ 69,433,647	\$164,421,527	\$ 83,984,703	\$ (80,436,824)	-48.9%

SOURCE OF FUNDS

Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,327,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,327,089
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	5,660,318	-	-	5,732	474,000	398	6,140,448
Operating Expenses	440,752	-	-	-	-	-	440,752
Operating Capital Outlay	71,221	-	-	-	-	-	71,221
Fixed Capital Outlay	19,858,831	765,492	-	-	15,000,000	-	35,624,323
Interagency Expenditures (Cooperative Funding)	3,161,632	768,948	-	20,000	25,364,420	-	29,315,000
Debt	65,870	-	-	-	-	-	65,870
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 41,585,713	\$ 1,534,440	\$ -	\$ 25,732	\$ 40,838,420	\$ 398	\$83,984,703

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	91.43	\$ 8,856,164	\$ 12,327,089	\$ -	\$ 12,327,089
Other Personal Services	-	-	-	-	-
Contracted Services	1.68	69,800	2,493,974	3,646,474	6,140,448
Operating Expenses			440,752	-	440,752
Operating Capital Outlay			71,221	-	71,221
Fixed Capital Outlay			-	35,624,323	35,624,323
Interagency Expenditures (Cooperative Funding)			-	29,315,000	29,315,000
Debt			-	65,870	65,870
Reserves — Emergency Response			-	-	-
TOTAL			\$ 15,333,036	\$ 68,651,667	\$ 83,984,703

WORKFORCE

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					(Adopted - Preliminary) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	86.44	84.79	95.92	93.87	91.43	(2.44)	-2.6%
Contingent Worker	0.50	0.50	0.50	1.34	1.68	0.34	25.4%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.46	0.50	0.50	0.50	0.81	0.31	62.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	87.40	85.79	96.92	95.71	93.92	(1.79)	-1.9%

IV. Program and Activity Allocations

St. Johns River Water Management District

REDUCTIONS — NEW ISSUES

2.0 Land Acquisition, Restoration, and Public Works

Fiscal Year 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

FY 2025–26 Adopted Budget			95.71	164,421,527	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.13	-	
1	Salaries and Benefits Program 2.0 Adjustments	-	2.13		Changes to the FTEs assigned to administer the program. These adjustments were made to better align staffing levels with program needs and include internal redirections of resources to support priority activities
Other Personal Services					
Contracted Services				17,250,222	
1	Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution	15,000,000			Specific fiscal year legislative appropriation that will carryover year to year until the project is complete
2	Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning	1,500,000			Planned project completion in FY 2025–26
3	Consultant Services	559,050			Allocated across programs based on need; overall budget increased by \$931,972
4	Lake Apopka Submersed Aquatic Vegetation Restoration	125,000			Adjustment based upon project schedule
5	Emeralda Marsh Conservation Area 5 Peat Removal — Lake County	60,000			Adjustment based upon project schedule
6	Legal Services / Attorney's Fees	6,111			Allocated across programs based upon need; overall budget decreased by \$100,000
7	Software Maintenance Services	61			Allocated across programs based upon need; overall budget increased by \$37,954
Operating Expenses				9,251	
1	Insurance and Bonds	2,290			Allocated across programs based upon need; total budget remains the same
2	Training — No Travel	2,118			Learning and Development Plan updated annually for anticipated fiscal year needs
3	Computer Hardware Under \$5,000	1,360			Allocated across programs based upon need; total budget remains the same
4	Telephone and Communications	1,104			Allocated across programs based upon need; total budget remains the same
5	Cellular Telephones and Accessories	924			Allocated across programs based upon need; total budget remains the same
6	Repair and Maintenance of Equipment	877			Allocated across programs based upon need; overall budget decreased by \$16,250
7	Rental of Other Equipment	400			Adjusted based upon annual work plan needs
8	Computer Software	112			Allocated across programs based upon need; total budget remains the same
9	Out of State Travel / Training	36			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Office Support Supplies	23			Allocated across programs based upon need; total budget remains the same
11	Office Furniture / Equipment Under \$5,000	3			Allocated across programs based upon need; total budget remains the same
12	Uniforms	2			Adjustment based on historical spend and projected needs
13	Rewards, Recognition, Prizes, and Awards	2			Allocated across programs based upon need; total budget remains the same
Operating Capital Outlay				56,529	
1	Computer Hardware Over \$5,000	46,508			Allocated across programs; overall budget decreased by \$287,074
2	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	10,000			Adjusted based on annual work plan needs
3	Office Furniture / Equipment Over \$5,000	21			Allocated across programs based upon need; total budget remains the same
Fixed Capital Outlay				47,774,422	
1	C-10 Water Management Area Project	25,095,677			Adjustment based upon project schedule and funding awards. Unspent funding for this project will carryover from year to year until the project is complete.
2	Ponce de Leon New Smyrna Beach Land Acquisition	19,720,000			Planned project completion in FY 2025–26
3	Taylor Creek Reservoir Improvements	2,368,745			Adjustment based upon project schedule
4	Indian River Lagoon Project Design Services	500,000			Adjustment based upon schedule
5	Lake George Conservation Area Hydrologic Restoration — Resiliency	90,000			Planned project completion in FY 2025–26
Interagency Expenditures (Cooperative Funding)				28,789,420	
1	Indian River Lagoon Projects Placeholder	10,614,420			Historically, the budget has included placeholder allocations for this category based on a three-year average of prior awards. Upon review, the District has determined that no appropriations have been received for this category during the most recent three-year period. To ensure fiscal responsibility and align the budget with actual funding patterns, these placeholder amounts have been removed.
2	Alternative Water Supply Non-Water Protection Sustainability Program Placeholder	10,500,000			Awards added to project specific account lines

IV. Program and Activity Allocations

Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
3	Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility	5,000,000			Adjustment based upon project schedule and funding awards. Unspent funding for this project will carryover from year to year until the project is complete. The current plan is to allocate \$1 million of the FY 2025–26 \$5 million legislative appropriation to the project beginning in FY 2025–26 through FY 2029–30.
4	Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder	1,250,000			Specific fiscal year legislative appropriation that will carryover year to year until the project is complete
5	Loch Haven Chain of Lakes Flood Control and Nutrient Management	850,000			Adjustment based upon project schedule
6	Brevard County Sykes Creek Muck Removal Project Phase 2B	375,000			Planned project completion in FY 2025–26
7	Pine Meadows Hydro Improvements	200,000			Planned project completion in FY 2025–26
Debt Services				18,562	
1	Debt Service Principal — Software Subscription	15,226			Allocated across programs based upon GASB 96 annual estimate for SBITAs
2	Debt Service Interest — Software Subscription	3,336			Allocated across programs based upon GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL REDUCTIONS			2.13	93,898,406	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				82,867	
1	Salaries and Benefits Potential Merit	82,867			Potential merit pay adjustment based on documented performance
Other Personal Services				-	
Contracted Services			0.34	1,625,726	
1	Data Collection and Analysis Services	50			Adjusted based upon annual work plan needs
2	Lake Apopka Rough Fish Removal	6,500			Adjustment based upon project schedule
3	Computer Technology Services	11,430			Allocated across programs based upon need; overall budget increased by \$127,472
4	Temporary (Contingent) Labor Services	14,000			Adjustment based upon historical spend and projected needs
5	Water First North Florida	74,000			Adjustment based upon contract obligation
6	Lake George Rough Fish Removal	76,300			Adjustment based upon project schedule
7	Lake Apopka Emergent Floating-leaved Vegetation Restoration	125,000			New project identified
8	Technology Modernization	318,446			New project identified
9	Prevention and Recovery Strategy Support	1,000,000			New project identified
Operating Expenses				27,965	
1	Books and Technical Materials	92			Allocated across programs based upon need; overall budget increased by \$1,500
2	Meeting Resources	1,500			Adjustment based upon historical spend and projected needs
3	In-State Training and Related Travel	1,969			Learning and Development Plan updated annually for anticipated fiscal year needs
4	Educational Reimbursements	4,447			Allocated across programs based upon need; overall budget increased by \$30,000
5	Travel — District Business	9,958			Adjustment based upon historical spend and projected needs
6	Printing and Reproduction Services	9,999			Allocated across programs based upon need; overall budget increased by \$10,000
Operating Capital Outlay				19,903	
1	Technology Modernization	19,903			New project identified
Fixed Capital Outlay				2,700,000	
1	Lake Jesup Nutrient Reduction and Flow Enhancement Project	150,000			Adjustment based upon project schedule
2	Land Purchases and Support Services	1,050,000			Adjustment based upon project schedule
3	Black Creek Water Resource Development Project	1,500,000			Planned operation and maintenance needs for completed project
Interagency Expenditures (Cooperative Funding)				9,005,121	
1	State and Legislative Appropriation Placeholder - Non-Project Specific	250,000			Projected FY 2026–27 awards - will be adjusted during Tentative Budget cycle if needed
2	Abandoned Artesian Well Plugging	750,000			Specific FY AWS legislative appropriation
3	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	825,000			Not a true increase. In early November 2025, the Finance team met with the project manager, and it was determined the FY 2025–26 work is best suited under cooperative funding. We have transferred the FY 2025–26 funding to the appropriate account code and it will be reflected in the FY 2025–26 Amended Budget.
4	Water First North Florida	7,180,121			Specific FY AWS legislative appropriation
Debt Services				-	
Reserves				-	
TOTAL NEW ISSUES			0.34	13,461,582	
2.0 Land Acquisition, Restoration, and Public Works					
Total Workforce and Preliminary Budget for FY 2026–27				93.92	\$83,984,703

IV. Program and Activity Allocations

Trends and Changes

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

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there were noticeable increases in Salaries and Benefits, Contracted Services, Operating Capital Outlay, Fixed Capital Outlay, Interagency Expenditures, and Debt Services. Salaries and Benefits show an increase due to the alignment 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 is mainly due to increases in legislative funding associated with the Lake Apopka Submersed Aquatic Vegetation Restoration project as well as Surface Water Assessments. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Adopted Budget. The decrease in Fixed Capital Outlay is primarily due to the progression of the Black Creek Water Resource Development Project.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for all major object categories except Debt Services. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

Contracted Services had an increase between expenditures in FY 2024–25 and the FY 2025–26 Adopted Budget, primarily due a specific fiscal year legislative appropriation for the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution project. The increase in Operating Expenses also increased, driven largely by higher insurance and bonding costs. The increase in Fixed Capital Outlay is primarily attributed to legislative funding appropriated for the Ponce de Leon New Smyrna Beach

IV. Program and Activity Allocations

Land Acquisition in FY 2025–26 and budget for the C-10 Water Management Area Project. 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 2026–27 Preliminary Budget has a 48.9 percent, or \$80,436,824, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.7 percent, or \$82,867, in this program 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 71.8 percent, or \$15,624,496, due to projected decreases in Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000), Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000), Consultant Services (\$559,050), Lake Apopka Submersed Aquatic Vegetation Restoration (\$125,000), Emeralda Marsh Conservation Area 5 Peat Removal — Lake County (\$60,000), Legal Services / Attorney's Fees (\$6,111), and Software Maintenance Services (\$61), which are offset by increases in Data Collection and Analysis Services (\$50), Lake Apopka Rough Fish Removal (\$6,500), Computer Technology Services (\$11,430), Temporary (Contingent) Labor Services (\$14,000), Water First North Florida (\$74,000), Lake George Rough Fish Removal (\$76,300), Lake Apopka Emergent Floating-leaved Vegetation Restoration (\$125,000), Technology Modernization (\$318,446), and Prevention and Recovery Strategy Support (\$1,000,000).
- Operating Expenses will increase by 4.4 percent, or \$18,714, due to projected increases in Books and Technical Materials (\$92), Meeting Resources (\$1,500), In-State Training and Related Travel (\$1,969), Educational Reimbursements (\$4,447), Travel — District Business (\$9,958), and Printing and Reproduction Services (\$9,999), which are offset by decreases in Insurance and Bonds (\$2,290), Training — No Travel (\$2,118), Computer Hardware Under \$5,000 (\$1,360), Telephone and Communications (\$1,104), Cellular Telephones and Accessories (\$924), Repair and Maintenance of Equipment (\$877), Rental of Other Equipment (\$400), Computer Software (\$112), Out of State Travel / Training (\$36), Office Support Supplies (\$23), Office Furniture / Equipment Under \$5,000 (\$3), Uniforms (\$2), and Rewards, Recognition, Prizes, and Awards (\$2).
- Operating Capital Outlay will decrease by 34 percent, or \$36,626, due to projected decreases in Computer Hardware Over \$5,000 (\$46,508), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000), and Office Furniture / Equipment Over \$5,000 (\$21), which are offset by an increase in Technology Modernization (\$19,903).

IV. Program and Activity Allocations

- Fixed Capital Outlay will decrease by 55.9 percent, or \$45,074,422, due to no new funding for the C-10 Water Management Area Project (\$25,095,677), Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000), and Taylor Creek Reservoir Improvements (\$2,368,745), as well as projected decreases in the Indian River Lagoon Project Design Services (\$500,000) and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$90,000), which are offset by increases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$150,000), Land Purchases and Support Services (\$1,050,000), and Black Creek Water Resource Development Project (\$1,500,000).
- Cooperative Funding will decrease by 40.3 percent, or \$19,784,299, due to projected decreases in 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), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$1,250,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), and Pine Meadows Hydro Improvements (\$200,000), which are offset by increases in State and Legislative Appropriation Placeholder - Non Project Specific (\$250,000), Abandoned Artesian Well Plugging (\$750,000), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$825,000), and Water First North Florida (\$7,180,121).
- Debt Services will decrease by 22 percent, or \$18,562, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$12,327,089 for 91.43 FTEs
 - 2.1 Land Acquisition (5 FTEs)
 - 2.2.1 Water Resource Development Projects (6.15 FTEs)
 - 2.2.3 Other Water Source Development Activities (3.28 FTEs)
 - 2.3 Surface Water Projects (70.54 FTEs)
 - 2.6 Other Acquisition and Restoration Activities (1.56 FTEs)
 - 2.7 Technology and Information Services (4.90 FTEs)
- Contracted Services
 - Abandoned Artesian Well Plugging (\$1,250,000)
 - Prevention and Recovery Strategy Support (\$1,000,000)
 - Lake Apopka Rough Fish Removal (\$1,000,000)
 - Lake George Rough Fish Removal (\$800,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$375,000)
 - Technology Modernization (\$318,446)
 - Computer Technology Services (\$294,008)
 - Mapping Services and Aerial Photos (\$275,000)
 - Scientific Research and Analysis (\$178,500)

IV. Program and Activity Allocations

- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000)
- Lake Apopka Emergent Floating-leaved Vegetation Restoration (\$125,000)
- Software Maintenance Services (\$89,984)
- Water First North Florida (\$74,000)
- Temporary (Contingent) Labor Services (\$69,800)
- Upper St. Johns River Basin Rough Fish Removal (\$50,000)
- Emeralda Marsh Conservation Area 5 Peat Removal — Lake County (\$40,000)
- Data Collection and Analysis Services (\$25,050)
- Consultant Services (\$13,443)
- Vegetation Management and Planting Services (\$8,000)
- Legal Services / Attorney's Fees (\$2,689)
- Court Reporter and Transcription Services (\$1,528)
- Operating Expenses
 - Insurance and Bonds (\$84,599)
 - Computer Hardware Under \$5,000 (\$50,278)
 - Travel — District Business (\$45,758)
 - In-State Training and Related Travel (\$42,213)
 - Telephone and Communications (\$40,801)
 - Repair and Maintenance of Equipment (\$34,396)
 - Cellular Telephones and Accessories (\$34,149)
 - Training — No Travel (\$19,243)
 - Printing and Reproduction Services (\$10,024)
 - Educational Reimbursements (\$9,951)
 - 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 (\$5,978)
 - Meeting Resources (\$5,237)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,500)
 - Safety Supplies (\$4,250)
 - Computer Software (\$4,133)
 - Uniforms (\$3,492)
 - Books and Technical Materials (\$2,600)
 - Out of State Travel / Training (\$1,307)
 - Upper St. Johns River Basin Rough Fish Removal (\$1,300)
 - Lake Apopka Rough Fish Removal (\$1,300)
 - Lake George Rough Fish Removal (\$1,300)
 - Office Furniture / Equipment Under \$5,000 (\$1,222)
 - Rewards, Recognition, Prizes, and Awards (\$1,177)
 - Subscriptions (\$100)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$50,553)
 - Technology Modernization (\$19,903)
 - Office Furniture / Equipment Over \$5,000 (\$765)
- Fixed Capital Outlay
 - Taylor Creek Reservoir Improvements (\$15,000,000)
 - C-10 Water Management Area Project (\$13,374,323)
 - Land Purchases and Support Services (\$5,550,000)
 - Black Creek Water Resource Development Project (\$1,500,000)
 - Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$200,000)
- Cooperative Funding
 - State and Legislative Appropriation Placeholder - Non-Project Specific (\$13,500,000)
 - Water First North Florida (\$10,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$825,000)
 - Abandoned Artesian Well Plugging (\$790,000)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$750,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Coastal Wetland Restoration Program (\$400,000)
 - Water Conservation Rebate Program (\$50,000)
- Debt Services
 - Debt Service Principal — Software Subscription (\$56,052)
 - Debt Service Interest — Software Subscription (\$9,818)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.1 Land Acquisition

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 432,156	\$ 493,887	\$ 513,692	\$ 582,339	\$ 580,702	\$ (1,637)	-0.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	12,824	10,213	31,253	55,800	69,800	14,000	25.1%
Operating Expenses	4,801	4,637	5,264	12,353	12,353	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	960,644	1,433,132	1,017,408	24,220,000	5,550,000	(18,670,000)	-77.1%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves – Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,410,425	\$ 1,941,869	\$ 1,567,617	\$ 24,870,492	\$ 6,212,855	\$ (18,657,637)	-75.0%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,212,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,212,855

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 580,702	\$ -	\$ 580,702
Salaries and Benefits		-	-	-
Other Personal Services		69,800	-	69,800
Contracted Services		12,353	-	12,353
Operating Expenses		-	-	-
Operating Capital Outlay		-	5,550,000	5,550,000
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves – Emergency Response		-	-	-
TOTAL		\$ 662,855	\$ 5,550,000	\$ 6,212,855

Trends and Changes

The activity had an overall increase during the three-year comparison period of expenditures, from FY 2022–23 to FY 2024–25. Salaries and Benefits show an increase due to the alignment 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 greater use of temporary labor, partially offset by reduced reliance on consultant services. Fixed Capital Outlay in this activity relies heavily on the acquisition of new properties; therefore, annual fluctuations can occur based on acquisition plans and what is available for purchase in any given year.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was

IV. Program and Activity Allocations

modified to potentially grant merit pay increases based on an employee's documented performance. As with the three-year comparison, Contracted Services increased due to greater use of temporary labor.

Operating Expenses had an increase due to administrative type costs associated with the acquisition of new lands. Fixed Capital Outlay had a significant increase which is primarily attributed to legislative funding appropriated for the Ponce de Leon New Smyrna Beach Land Acquisition.

Budget Variances

The activity budget for Land Acquisition in the FY 2026–27 Preliminary Budget has a 75 percent, or \$18,657,637, decrease compared to the FY 2025–26 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will decrease by 0.3 percent, or \$1,637, due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, however, 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 25.1 percent, or \$14,000, due to a projected increase in Temporary (Contingent) Labor Services (\$14,000).
- Fixed Capital Outlay will decrease by 77.1 percent, or \$18,670,000, due to a projected decrease in the Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000), which is offset by an increase in Land Purchases and Support Services (\$1,050,000).

Major Budget Items

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

- Salaries and Benefits (\$580,702)
- Contracted Services
 - Temporary (Contingent) Labor Services (\$69,800)
- Operating Expenses
 - Recording and Court Costs (\$4,000)
 - Advertising (\$3,000)
 - In-State Training and Related Travel (\$1,600)
 - Training — No Travel (\$1,131)
 - Travel — District Business (\$858)
 - Office Support Supplies (\$500)
 - Memberships, Professional Certifications, and Licenses (\$399)
 - Rewards, Recognition, Prizes, and Awards (\$250)
 - Uniforms (\$215)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$200)
 - Safety Supplies (\$200)
- Fixed Capital Outlay
 - Land Purchases and Support Services (\$5,550,000)

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.2 Water Source Development

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 851,316	\$ 851,672	\$ 740,253	\$ 1,072,593	\$ 1,116,383	\$ 43,790	4.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	599,886	1,006,347	1,052,730	1,750,000	2,324,000	574,000	32.8%
Operating Expenses	118	3,992	504	3,000	3,000	-	-
Operating Capital Outlay	-	150,926	1,115	-	-	-	-
Fixed Capital Outlay	25,558,488	53,145,314	16,308,966	17,368,745	16,500,000	(868,745)	-5.0%
Interagency Expenditures (Cooperative Funding)	15,466,947	20,435,114	16,820,122	16,909,879	13,915,000	(2,994,879)	-17.7%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 42,476,755	\$ 75,593,365	\$ 34,923,690	\$ 37,104,217	\$ 33,858,383	\$ (3,245,834)	-8.7%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,745,435	\$ 768,948	\$ -	\$ 20,000	\$ 26,324,000	\$ -	\$ 33,858,383

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 1,116,383	\$ -	\$ 1,116,383
Salaries and Benefits		\$ -	-	-
Other Personal Services		1,250,000	1,074,000	2,324,000
Contracted Services		3,000	-	3,000
Operating Expenses		-	-	-
Operating Capital Outlay		-	16,500,000	16,500,000
Fixed Capital Outlay		-	13,915,000	13,915,000
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 2,369,383	\$ 31,489,000	\$ 33,858,383

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.2.1 Water Resource Development Projects

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)	
Salaries and Benefits	\$ 678,405	\$ 631,567	\$ 529,604	\$ 748,190	\$ 774,931	\$ 26,741	3.6%	
Other Personal Services	-	-	-	-	-	-	-	
Contracted Services	26,600	-	238,586	500,000	1,074,000	574,000	114.8%	
Operating Expenses	118	3,992	504	3,000	3,000	-	-	
Operating Capital Outlay	-	149,161	-	-	-	-	-	
Fixed Capital Outlay	25,558,488	53,145,314	16,308,966	17,368,745	16,500,000	(868,745)	-5.0%	
Interagency Expenditures (Cooperative Funding)	15,408,514	20,414,103	16,780,122	16,869,879	13,125,000	(3,744,879)	-22.2%	
Debt	-	-	-	-	-	-	-	
Reserves — Emergency Response	-	-	-	-	-	-	-	
TOTAL	\$ 41,672,125	\$ 74,344,137	\$ 33,857,782	\$ 35,489,814	\$ 31,476,931	\$ (4,012,883)	-11.3%	
SOURCE OF FUNDS Fiscal Year 2026–27		District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
		\$ 5,133,983	\$ 768,948	\$ -	\$ -	\$ 25,574,000	\$ -	\$ 31,476,931

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 774,931	\$ -	\$ 774,931
Other Personal Services		-	-	-
Contracted Services		-	1,074,000	1,074,000
Operating Expenses		3,000	-	3,000
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	16,500,000	16,500,000
Interagency Expenditures (Cooperative Funding)		-	13,125,000	13,125,000
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 777,931	\$ 30,699,000	\$ 31,476,931

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 2022–23 through FY 2024–25, fluctuations are seen in Contracted Services, Fixed Capital Outlay, and Interagency Expenditures. The increase in Contracted Services is mainly due to an increase in the Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy, which was offset by a decrease in Mobile Irrigation Lab for Agricultural Cost-share Program. The decrease in expenditures for Fixed Capital Outlay was mainly due to the near completion of the Black Creek Water Resource Development Project, which was offset by an increase in a newer District-led project for the Taylor Creek Reservoir Improvements. 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.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

IV. Program and Activity Allocations

Contracted Services had an increase between expenditures in FY 2024–25 and the FY 2025–26 Adopted Budget, primarily due to higher consulting support, which was partially offset by a decrease in the Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy.

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 for Fixed Capital and Interagency Expenditures. These fluctuations will likely continue in the future.

Budget Variances

The subactivity budget for Water Resource Development Projects in the FY 2026–27 Preliminary Budget has an 11.3 percent, or \$4,012,883, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.6 percent, or \$26,741, 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 114.8 percent, or \$574,000, due to projected increases in Water First North Florida (\$74,000) and Prevention and Recovery Strategy Support (\$1,000,000), which are offset by a decrease in Consultant Services (\$500,000).
- Fixed Capital Outlay will decrease by 5 percent, or \$868,745, due to a projected decrease in the Taylor Creek Reservoir Improvements (\$2,368,745), which is offset by an increase in Black Creek Water Resource Development Project (\$1,500,000).
- Cooperative Funding will decrease by 22.2 percent, or \$3,744,879, due to projected decreases in Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$10,500,000), and Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$1,250,000), which are offset by increases in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$825,000) and Water First North Florida (\$7,180,121).

Major Budget Items

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

- Salaries and Benefits (\$774,931)
- Contracted Services
 - Prevention and Recovery Strategy Support (\$1,000,000)
 - Water First North Florida (\$74,000)

IV. Program and Activity Allocations

- Operating Expenses
 - Advertising (\$3,000)
- Fixed Capital Outlay
 - Taylor Creek Reservoir Improvements (\$15,000,000)
 - Black Creek Water Resource Development Project (\$1,500,000)
- Cooperative Funding
 - Water First North Florida (\$10,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$825,000)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$750,000)
 - Water Conservation Rebate Program (\$50,000)

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.2.2 Water Supply Development Assistance

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026–27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

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

Trends and Changes

No funding has been budgeted to this subactivity for Water Supply Development Assistance for the last five years.

IV. Program and Activity Allocations

2.2.3 Other Water Source Development Activities — Water resource development activities and water supply development activities not otherwise categorized above.

District Description

This subactivity provides funding for the District's Abandoned Artesian Well Plugging Program (AAWPP).

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.2.3 Other Water Source Development Activities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 172,911	\$ 220,105	\$ 210,649	\$ 324,403	\$ 341,452	\$ 17,049	5.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	573,286	1,006,347	814,144	1,250,000	1,250,000	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	1,765	1,115	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	58,433	21,011	40,000	40,000	790,000	750,000	1,875.0%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 804,630	\$ 1,249,228	\$ 1,065,908	\$ 1,614,403	\$ 2,381,452	\$ 767,049	47.5%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,611,452	\$ -	\$ -	\$ 20,000	\$ 750,000	\$ -	\$ 2,381,452

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 341,452	\$ -	\$ 341,452
Salaries and Benefits		\$ -	-	-
Other Personal Services		1,250,000	-	1,250,000
Contracted Services		-	-	-
Operating Expenses		-	-	-
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	790,000	790,000
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,591,452	\$ 790,000	\$ 2,381,452

Trends and Changes

Over the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, Salaries and Benefits show an increase due to the alignment 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.

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

IV. Program and Activity Allocations

by the Governing Board; however, the local government cost-share has continued with Indian River County. These changes 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 2026–27 Preliminary Budget has a 47.5 percent, or \$767,049, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 5.3 percent, or \$17,049, 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.
- Cooperative Funding will increase by 1,875 percent, or \$750,000, due to a projected increase in state funding for the Abandoned Artesian Well Plugging program (\$750,000).

Major Budget Items

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

- Salaries and Benefits (\$341,452)
- Contracted Services
 - Abandoned Artesian Well Plugging (\$1,250,000)
- Cooperative Funding
 - Abandoned Artesian Well Plugging (\$790,000)

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 2026–30 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.3 Surface Water Projects

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 7,262,448	\$ 8,304,396	\$ 8,626,752	\$ 9,629,343	\$ 9,661,181	\$ 31,838	0.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,711,000	3,446,178	3,923,940	19,505,700	3,028,550	(16,477,150)	-84.5%
Operating Expenses	492,483	6,518,994	134,473	133,100	154,200	21,100	15.9%
Operating Capital Outlay	42,802	-	-	10,000	-	(10,000)	-100.0%
Fixed Capital Outlay	5,689,068	9,926,480	5,899,466	39,110,000	13,574,323	(25,535,677)	-65.3%
Interagency Expenditures (Cooperative Funding)	20,998,028	18,605,704	12,674,652	32,189,420	15,400,000	(16,789,420)	-52.2%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 36,195,829	\$ 46,801,752	\$ 31,259,283	\$ 100,577,563	\$ 41,818,254	\$ (58,759,309)	-58.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 26,538,342	\$ 765,492	\$ -	\$ -	\$ 14,514,420	\$ -	\$ 41,818,254

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 9,661,181	\$ -	\$ 9,661,181
Salaries and Benefits		-	-	-
Other Personal Services		738,550	2,290,000	3,028,550
Contracted Services		154,200	-	154,200
Operating Expenses		-	-	-
Operating Capital Outlay		-	13,574,323	13,574,323
Fixed Capital Outlay		-	15,400,000	15,400,000
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 10,553,931	\$ 31,264,323	\$ 41,818,254

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, Contracted Services, Operating Expenses, Operating Capital Outlay, and Interagency Expenditures for the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25. Salaries and Benefits show an increase due to the alignment 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 is mainly due to increases in legislative funding associated with the Lake Apopka Submersed Aquatic Vegetation Restoration project as well as Surface Water Assessments. The decrease under Operating Expenses was primarily due to the completion of the specific fiscal year funding award received from the state for the Harmful Algae Bloom Response. Operating Capital Outlay decreased due to a reduced equipment and tool acquisitions; while Fixed Capital Outlay increased in large part due to the progression of Lake Apopka Marsh Flow-Way Improvements. 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 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

Contracted Services had an increase between expenditures in FY 2024–25 and the FY 2025–26 Adopted Budget, primarily due a specific fiscal year legislative appropriation for the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution project. The increase in Fixed Capital Outlay is primarily attributed to the C-10 Water Management Area Project, which was partially offset by the completed Crane Creek M-1 Canal Flow Restoration project .

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 2026–27 Preliminary Budget has a 58.4 percent, or \$58,759,309 decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.3 percent, or \$31,838, 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 84.5 percent, or \$16,477,150, due to projected decreases in Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000), Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$125,000), and Emeralda Marsh Conservation Area 5 Peat Removal — Lake County (\$60,000), which are offset by increases in Data Collection and Analysis Services (\$50), Lake Apopka Rough Fish Removal (\$6,500), Lake George Rough Fish Removal (\$76,300), and Lake Apopka Emergent Floating-leaved Vegetation Restoration (\$125,000).
- Operating Expenses will increase by 15.9 percent, or \$21,100, due to projected increases in Meeting Resources (\$1,500), In-State Training and Related Travel (\$2,000), Printing and Reproduction Services (\$10,000), and Travel — District Business (\$10,000), which are offset by decreases in Training — No Travel (\$2,000) and Rental of Other Equipment (\$400).
- Operating Capital Outlay will decrease by 100 percent, or \$10,000, due to no projected need in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000).
- Fixed Capital Outlay will decrease by 65.3 percent, or \$25,535,677, due no new funding for the C-10 Water Management Area Project (\$25,095,677), as well as projected decreases in Indian River Lagoon Project Design Services (\$500,000) and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$90,000), which are offset by an increase in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$150,000).
- Cooperative Funding will decrease by 52.2 percent, or \$16,789,420, due to projected decreases in Indian River Lagoon Projects Placeholder (\$10,614,420), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), and Pine Meadows Hydro Improvements (\$200,000), which are offset by an increase in State and Legislative Appropriation Placeholder - Non Project Specific (\$250,000).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$9,661,181)
- Contracted Services
 - Lake Apopka Rough Fish Removal (\$1,000,000)
 - Lake George Rough Fish Removal (\$800,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$375,000)
 - Mapping Services and Aerial Photos (\$275,000)
 - Scientific Research and Analysis (\$178,500)
 - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000)
 - Lake Apopka Emergent Floating-leaved Vegetation Restoration (\$125,000)
 - Upper St. Johns River Basin Rough Fish Removal (\$50,000)
 - Emeralda Marsh Conservation Area 5 Peat Removal — Lake County (\$40,000)
 - Data Collection and Analysis Services (\$25,050)
 - Vegetation Management and Planting Services (\$8,000)
 - Consultant Services (\$2,000)
- Operating Expenses
 - Travel — District Business (\$43,125)
 - In-State Training and Related Travel (\$38,505)
 - Training — No Travel (\$13,665)
 - Printing and Reproduction Services (\$10,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,060)
 - Memberships, Professional Certifications, and Licenses (\$8,895)
 - Meeting Resources (\$5,200)
 - Office Support Supplies (\$4,550)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,500)
 - Safety Supplies (\$4,050)
 - Uniforms (\$3,200)
 - Repair and Maintenance of Equipment (\$2,000)
 - Books and Technical Materials (\$1,500)
 - Lake George Rough Fish Removal (\$1,300)
 - Lake Apopka Rough Fish Removal (\$1,300)
 - Upper St. Johns River Basin Rough Fish Removal (\$1,300)
 - Office Furniture / Equipment Under \$5,000 (\$1,100)
 - Rewards, Recognition, Prizes, and Awards (\$850)
 - Subscriptions (\$100)
- Fixed Capital Outlay
 - C-10 Water Management Area Project (\$13,374,323)
 - Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$200,000)

IV. Program and Activity Allocations

- Cooperative Funding
 - State and Legislative Appropriation Placeholder - Non-Project Specific (\$13,500,000)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - Indian River Lagoon Interagency Agreement (\$500,000)
 - Coastal Wetland Restoration Program (\$400,000)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.4 Other Cooperative Projects

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

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

Trends and Changes

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

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.5 Facilities Construction and Major Renovations

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	(52,216)	(1,580)	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ (52,216)	\$ (1,580)	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING Fiscal Year 2026–27

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

Trends and Changes

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

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 2026–27 Preliminary Budget has no change compared to the FY 2025–26 Adopted Budget.

Major Budget Items

There are no major budget items budgeted for this activity in FY 2026–27.

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.6 Other Acquisition and Restoration Activities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 146,385	\$ 166,783	\$ 165,561	\$ 294,114	\$ 295,457	\$ 1,343	0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	8,223	2,884	13,751	19,314	13,186	(6,128)	-31.7%
Operating Expenses	150,266	164,346	149,021	183,654	183,639	(15)	0.0%
Operating Capital Outlay	20,535	2,260	17,961	56,414	31,691	(24,723)	-43.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 325,409	\$ 336,273	\$ 346,294	\$ 553,496	\$ 523,973	\$ (29,523)	-5.3%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 523,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523,973

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 295,457	\$ -	\$ 295,457
Salaries and Benefits		-	-	-
Other Personal Services		13,186	-	13,186
Contracted Services		183,639	-	183,639
Operating Expenses		31,691	-	31,691
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 523,973	\$ -	\$ 523,973

Trends and Changes

Two major budget categories in this activity have experienced noticeable expenditure fluctuations during the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25. 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. Salaries and Benefits show an increase due to the alignment with the Governor's FY

IV. Program and Activity Allocations

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 same three-year comparison period was for legal services related to a terminated contract.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, significant variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased mainly due to expanded consulting and legal support, which were offset by a decrease in legal services related to a terminated contract. Operating Expenses rose mainly due to higher insurance and bonding costs. Finally, Operating Capital Outlay increased driven largely by investments in computer hardware.

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 2026–27 Preliminary Budget has a 5.3 percent, or \$29,523, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.5 percent, or \$1,343, 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 31.7 percent, or \$6,128, due to projected decreases in Legal Services / Attorney's Fees (\$6,111) and Computer Technology Services (\$17).
- Operating Expenses will decrease by \$15, due to projected decreases in Insurance and Bonds (\$2,290), Telephone and Communications (\$1,104), Cellular Telephones and Accessories (\$924), Repair and Maintenance of Equipment (\$193), Computer Hardware Under \$5,000 (\$41), Printing and Reproduction Services (\$1), Travel — District Business (\$1), and Training — No Travel (\$1), which are offset by increases in In-State Training and Related Travel (\$1), Books and Technical Materials (\$92), and Educational Reimbursements (\$4,447).
- Operating Capital Outlay will decrease by 43.8 percent, or \$24,723, due to a projected decrease in Computer Hardware Over \$5,000 (\$24,702) and Office Furniture / Equipment Over \$5,000 (\$21).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$295,457)
- Contracted Services
 - Consultant Services (\$8,357)
 - Legal Services / Attorney's Fees (\$2,689)
 - Court Reporter and Transcription Services (\$1,528)
 - Computer Technology Services (\$612)
- Operating Expenses
 - Insurance and Bonds (\$84,599)
 - Telephone and Communications (\$40,801)
 - Cellular Telephones and Accessories (\$34,149)
 - Educational Reimbursements (\$9,951)
 - Repair and Maintenance of Equipment (\$7,134)
 - Recording and Court Costs (\$2,139)
 - Computer Hardware Under \$5,000 (\$1,531)
 - Books and Technical Materials (\$1,100)
 - In-State Training and Related Travel (\$906)
 - Memberships, Professional Certifications, and Licenses (\$384)
 - Advertising (\$367)
 - Travel — District Business (\$244)
 - Training — No Travel (\$141)
 - Office Support Supplies (\$86)
 - Office Furniture / Equipment Under \$5,000 (\$46)
 - Meeting Resources (\$37)
 - Printing and Reproduction Services (\$24)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$30,926)
 - Office Furniture / Equipment Over \$5,000 (\$765)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

2.7 Technology and Information Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 525,370	\$ 560,953	\$ 595,208	\$ 665,833	\$ 673,366	\$ 7,533	1.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	187,147	240,910	245,713	434,130	704,912	270,782	62.4%
Operating Expenses	84,285	62,053	84,585	89,931	87,560	(2,371)	-2.6%
Operating Capital Outlay	158,407	50,319	324,444	41,433	39,530	(1,903)	-4.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	42,184	53,587	86,813	84,432	65,870	(18,562)	-22.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 997,393	\$ 967,822	\$ 1,336,763	\$ 1,315,759	\$ 1,571,238	\$ 255,479	19.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,565,108	\$ -	\$ -	\$ 5,732	\$ -	\$ 398	\$ 1,571,238

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 673,366	\$ -	\$ 673,366
Salaries and Benefits		-	-	-
Other Personal Services		422,438	282,474	704,912
Contracted Services		87,560	-	87,560
Operating Expenses		39,530	-	39,530
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	65,870	65,870
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,222,894	\$ 348,344	\$ 1,571,238

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 2026–27 Preliminary Budget has a 19.4 percent, or \$255,479, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.1 percent, or \$7,533, 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 62.4 percent, or \$270,782, due to projected increases in Computer Technology Services (\$11,447) and Technology Modernization (\$318,446), which are offset by decreases in Consultant Services (\$59,050) and Software Maintenance Services (\$61).
- Operating Expenses will decrease by 2.6 percent, or \$2,371, due to projected decreases in Computer Hardware Under \$5,000 (\$1,319), Repair and Maintenance of Equipment (\$684), Training — No Travel (\$117), Computer Software (\$112), Travel — District Business (\$41), Out of State Travel / Training (\$36), In-State Training and Related Travel (\$32), Office Support Supplies (\$23), Office Furniture / Equipment Under \$5,000 (\$3), Uniforms (\$2), and Rewards, Recognition, Prizes, and Awards (\$2).
- Operating Capital Outlay will decrease by 4.6 percent, or \$1,903, due to a projected decrease in Computer Hardware Over \$5,000 (\$21,806), which is offset by an increase in Technology Modernization (\$19,903).
- Debt Services will decrease by 22 percent, or \$18,562, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits (\$673,366)
- Contracted Services
 - Technology Modernization (\$318,446)
 - Computer Technology Services (\$293,396)
 - Software Maintenance Services (\$89,984)
 - Consultant Services (\$3,086)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$48,747)
 - Repair and Maintenance of Equipment (\$25,262)
 - Training — No Travel (\$4,306)
 - Computer Software (\$4,133)
 - Travel — District Business (\$1,531)
 - Out of State Travel / Training (\$1,307)
 - In-State Training and Related Travel (\$1,202)
 - Office Support Supplies (\$842)
 - Rewards, Recognition, Prizes, and Awards (\$77)
 - Uniforms (\$77)
 - Office Furniture / Equipment Under \$5,000 (\$76)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Technology Modernization (\$19,903)
 - Computer Hardware Over \$5,000 (\$19,627)
- Debt Services
 - Debt Service Principal — Software Subscription (\$56,052)
 - Debt Service Interest — Software Subscription (\$9,818)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 8,467,914	\$ 9,151,268	\$ 9,353,126	\$ 10,100,417	\$ 10,628,113	\$ 527,696	5.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,868,420	3,761,415	4,000,574	5,689,498	6,480,555	791,057	13.9%
Operating Expenses	5,517,540	5,567,507	5,146,182	10,743,025	9,903,587	(839,438)	-7.8%
Operating Capital Outlay	1,468,298	1,934,877	1,831,886	2,503,058	2,804,185	301,127	12.0%
Fixed Capital Outlay	3,960,572	8,094,387	7,622,370	14,125,700	6,920,700	(7,205,000)	-51.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	197,258	213,099	269,224	275,296	263,697	(11,599)	-4.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 23,480,002	\$ 28,722,553	\$ 28,223,362	\$ 43,436,994	\$ 37,000,837	\$ (6,436,157)	-14.8%

SOURCE OF FUNDS Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 10,628,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,628,113
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,340,855	989,681	-	6,372	2,143,204	443	6,480,555
Operating Expenses	7,078,587	1,530,000	-	-	1,295,000	-	9,903,587
Operating Capital Outlay	2,579,185	225,000	-	-	-	-	2,804,185
Fixed Capital Outlay	5,570,000	402,000	-	-	948,700	-	6,920,700
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	263,697	-	-	-	-	-	263,697
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 29,460,437	\$ 3,146,681	\$ -	\$ 6,372	\$ 4,386,904	\$ 443	\$ 37,000,837

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	102.33	\$ 7,381,952	\$ 10,628,113	\$ -	\$ 10,628,113
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	4,023,296	2,457,259	6,480,555
Operating Expenses			8,608,587	1,295,000	9,903,587
Operating Capital Outlay			2,804,185	-	2,804,185
Fixed Capital Outlay			-	6,920,700	6,920,700
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	263,697	263,697
Reserves — Emergency Response			-	-	-
TOTAL			\$ 26,064,181	\$ 10,936,656	\$ 37,000,837

WORKFORCE Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	100.96	98.91	98.15	99.14	102.33	3.19	3.2%
Contingent Worker	4.33	6.49	6.49	6.49	6.49	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.47	0.51	0.50	0.50	0.51	0.01	2.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	105.76	105.91	105.14	106.13	109.33	3.20	3.0%

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 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

FY 2025–26 Adopted Budget			106.13	\$ 43,436,994	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	-	
Other Personal Services				-	
Contracted Services				132,222	
1	Consultant Services	58,667			Allocated across programs based on need; overall budget increased by \$931,972
2	Remove / Mulch Canal Vegetation	50,000			Adjustment based upon historical spend and projected needs
3	Locktending Services	13,000			Adjustment based upon historical spend and projected needs
4	Legal Services / Attorney's Fees	10,555			Allocated across programs based upon need; overall budget decreased by \$100,000
Operating Expenses				925,423	
1	Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture	768,948			Not a true decrease. In early November 2025, the Finance team met with the project manager and it was determined this work is best suited under cooperative funding. We have transferred the FY 2025–26 funding to the appropriate account code and it will be reflected in the FY 2025–26 Amended Budget.
2	Chemical Supplies	50,000			Adjusted based upon annual work plan needs
3	Rental of Charter Aircraft and Pilot for Land Management Activities	45,000			Adjusted based on annual work plan needs
4	Utilities	37,477			Adjusted based on annual work plan needs
5	Repair and Maintenance of Property and Works	23,001			Adjustment based upon historical spend and projected needs
6	Uniforms	997			Adjustment based on historical spend and projected needs
Operating Capital Outlay				186,028	
1	Motor Vehicles	140,500			Adjusted based upon annual work plan needs
2	Computer Hardware Over \$5,000	45,528			Allocated across programs; overall budget decreased by \$287,074
Fixed Capital Outlay				10,060,000	
1	Burrell Dam Rehabilitation Construction	5,450,000			Planned project completion in FY 2025–26
2	C-231 Repair Seepage Areas	1,300,000			Planned project completion in FY 2025–26
3	Moss Bluff Lock Rehabilitation Design	1,000,000			Planned project completion in FY 2025–26
4	Infrastructure Rehabilitation and Improvements	960,000			Adjusted based on annual work plan needs
5	District Headquarters Administration Roof Replacement	650,000			Planned project completion in FY 2025–26
6	Lake Apopka Lock and Dam Rehabilitation	350,000			Adjustment based upon project schedule
7	S-157 Wingwalls and Manatee Overlook	300,000			Planned project completion in FY 2025–26
8	Districtwide Facility Rehabilitation, Repairs, and Enhancement	50,000			Adjusted based on annual work plan needs
Interagency Expenditures (Cooperative Funding)				-	
Debt Services				17,968	
1	Debt Service Principal — Software Subscription	12,390			Allocated across programs based upon GASB 96 annual estimate for SBITAs
2	Debt Service Interest — Software Subscription	2,871			Allocated across programs based upon GASB 96 annual estimate for SBITAs
3	Debt Service Interest - Long Term Lease	2,707			GASB 87 compliance annual estimate for Jacksonville Service Center Lease
Reserves				-	
TOTAL REDUCTIONS			-	\$11,321,641	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			3.20	527,696	Potential merit pay adjustment based on documented performance Changes to the FTEs assigned to administer the program. These adjustments were made to better align staffing levels with program needs and include internal redirections of resources to support priority activities
1	Salaries and Benefits Potential Merit	527,696			
2	Salary and Benefits Program 3.0 Adjustments	-	3.20		
Other Personal Services				-	
Contracted Services				923,279	
1	Pest Control	5,000			Adjustment based upon historical spend and projected needs
2	Black Creek Water Resource Development Project	7,500			Planned operation and maintenance needs for completed project
3	Crane Creek M-1 Canal Flow Restoration	7,500			Planned operation and maintenance needs for completed project
4	Electrical Services	15,000			Adjustment based upon historical spend and projected needs
5	Software Maintenance Services	20,669			Allocated across programs based upon need; overall budget increased by \$37,954
6	Computer Technology Services	30,703			Allocated across programs based upon need; overall budget increased by \$127,472
7	Mechanical Services	35,000			Adjustment based upon historical spend and projected needs
8	Janitorial Services	35,000			Adjustment based upon historical spend and projected needs
9	Pablo Creek Conservation Area	50,000			New project identified
10	Vegetation Management and Planting Services	142,450			Adjustment based upon historical spend and projected needs
11	West Augustine — Twelve Mile Swamp	220,407			New project identified
12	Technology Modernization	354,050			New project identified
Operating Expenses				85,985	
1	Recording and Court Costs	1			Allocated across programs based upon need; total budget remains the same
2	Office Furniture / Equipment Under \$5,000	3			Allocated across programs based upon need; total budget remains the same
3	Rewards, Recognition, Prizes, and Awards	3			Allocated across programs based upon need; total budget remains the same
4	Office Support Supplies	30			Allocated across programs based upon need; total budget remains the same
5	In-State Training and Related Travel	42			Learning and Development Plan updated annually for anticipated fiscal year needs
6	Out of State Travel / Training	47			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Travel — District Business	54			Adjustment based upon historical spend and projected needs
8	Computer Software	146			Allocated across programs based upon need; total budget remains the same
9	Training — No Travel	152			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Books and Technical Materials	158			Allocated across programs based upon need; overall budget increased by \$1,500
11	Field, Facility, and Fleet — Tools Under \$5,000	500			Adjustment based on historical spend and projected needs
12	Other Utilities	1,000			Adjustment based on historical spend and projected needs
13	Repair and Maintenance of Equipment	1,144			Allocated across programs based upon need; overall budget decreased by \$16,250
14	Cellular Telephones and Accessories	1,206			Allocated across programs based upon need; total budget remains the same
15	Telephone and Communications	1,441			Allocated across programs based upon need; total budget remains the same
16	Computer Hardware Under \$5,000	1,775			Allocated across programs based upon need; total budget remains the same
17	Insurance and Bonds	2,987			Allocated across programs based upon need; total budget remains the same
18	Janitorial Supplies	5,000			Adjustment based on historical spend and projected needs
19	Safety Supplies	5,000			Adjustment based on historical spend and projected needs
20	Educational Reimbursements	5,296			Allocated across programs based upon need; overall budget increased by \$30,000
21	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	25,000			Adjustment based on historical spend and projected needs
22	Memberships, Professional Certifications, and Licenses	35,000			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		
Operating Capital Outlay				487,155	Allocated across programs based upon need; total budget remains the same New project identified Adjusted based on annual work plan needs	
1	Office Furniture / Equipment Over \$5,000	27				
2	Technology Modernization	22,128				
3	Field, Facility, and Fleet — Equipment and Tools Over \$5,000	465,000				
Fixed Capital Outlay				2,855,000	Adjusted based on annual work plan needs New project identified New project identified Adjusted based on annual work plan needs New project identified New project identified Adjusted based on annual work plan needs	
1	Levee Repairs	20,000				
2	Lake Apopka Nutrient Reduction Facility Access Road Capping	50,000				
3	Lake Apopka Wildlife Drive Levee Repairs	50,000				
4	Districtwide Capital Facilities Structural and Mechanical Repairs	100,000				
5	Emeralda Wildlife Drive Capping	125,000				
6	Lake Apopka North Shore North of Interceptor Road Levee Repair	200,000				
7	District Headquarters Chiller Plant Replacement	200,000				
8	District Headquarters Building #2 Fire Alarm Upgrade	200,000				
9	Pablo Creek Conservation Area	250,000				
10	District Headquarters Datacenter Independent Power Supply	250,000				
11	Lake Apopka Marsh Flow-Way Cell Maintenance	300,000				
12	Lake Apopka Marsh Flow-Way Inlet Culverts Replacement	500,000				
13	District Headquarters Air Handling Unit Refurbishments	610,000				
Interagency Expenditures (Cooperative Funding)					-	
Debt Services				6,369	GASB 87 compliance annual estimate for Jacksonville Service Center Lease	
1	Debt Service Principal — Long Term Lease	6,369				
Reserves					-	
TOTAL NEW ISSUES				3.20	\$ 4,885,484	
3.0 Operation and Maintenance of Works and Lands						
Total Workforce and Preliminary Budget for FY 2026–27					109.33 \$ 37,000,837	

Trends and Changes

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

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

Fluctuations during the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, are noticeable under Salaries and Benefits and Fixed Capital Outlay. Salaries and Benefits show an increase due to the alignment 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. Fixed Capital Outlay had a significant increase mainly due to an increase in Burrell Lock Rehabilitation.

IV. Program and Activity Allocations

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. 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 increased when comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, primarily due to increases in the operation and maintenance activities associated with the near completion of the Black Creek Water Resource Development Project and Chemical Supplies (including Invasive Plant Management). The increase in Operating Capital Outlay is mainly due to additional investments in Field, Facility, and Fleet — Equipment and Tools Over \$5,000. Fixed Capital Outlay shows an increase primarily due to an increase in Burrell Dam Rehabilitation Construction.

Budget Variances

The program budget for Operation and Maintenance of Works and Lands in the FY 2026–27 Preliminary Budget has a 14.8 percent, or \$6,436,157, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 5.2 percent, or \$527,696, 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 13.9 percent, or \$791,057, due to projected increases in Pest Control (\$5,000), Crane Creek M-1 Canal Flow Restoration (\$7,500), Black Creek Water Resource Development Project (\$7,500), Electrical Services (\$15,000), Software Maintenance Services (\$20,669), Computer Technology Services (\$30,703), Mechanical Services (\$35,000), Janitorial Services (\$35,000), Pablo Creek Conservation Area (\$50,000), Vegetation Management and Planting Services (\$142,450), West Augustine — Twelve Mile Swamp (\$220,407), and Technology Modernization (\$354,050), which are offset by decreases in Consultant Services (\$58,667), Remove / Mulch Canal Vegetation (\$50,000), Locktending Services (\$13,000), and Legal Services / Attorney's Fees (\$10,555).
- Operating Expenses will decrease by 7.8 percent, or \$839,438, due to projected decreases in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948), Chemical Supplies (\$50,000), Rental of Charter Aircraft and Pilot for Land Management Activities (\$45,000), Utilities (\$37,477), Repair and Maintenance of Property and Works (\$23,001), and

IV. Program and Activity Allocations

Uniforms (\$997), which are offset by increases in Recording and Court Costs (\$1), Office Furniture / Equipment Under \$5,000 (\$3), Rewards, Recognition, Prizes, and Awards (\$3), Office Support Supplies (\$30), In-State Training and Related Travel (\$42), Out of State Travel / Training (\$47), Travel — District Business (\$54), Computer Software (\$146), Training — No Travel (\$152), Books and Technical Materials (\$158), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Other Utilities (\$1,000), Repair and Maintenance of Equipment (\$1,144), Cellular Telephones and Accessories (\$1,206), Telephone and Communications (\$1,441), Computer Hardware Under \$5,000 (\$1,775), Insurance and Bonds (\$2,987), Janitorial Supplies (\$5,000), Safety Supplies (\$5,000), Educational Reimbursements (\$5,296), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$25,000), and Memberships, Professional Certifications, and Licenses (\$35,000).

- Operating Capital Outlay will increase by 12 percent, or \$301,127, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$27), Technology Modernization (\$22,128), and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$465,000), which are offset by decreases in Motor Vehicles (\$140,500), Computer Hardware Over \$5,000 (\$45,528).
- Fixed Capital Outlay will decrease by 51 percent, or \$7,205,000, due to projected decreases in Burrell Dam Rehabilitation Construction (\$5,450,000), C-231 Repair Seepage Areas (\$1,300,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$960,000), District Headquarters Administration Roof Replacement (\$650,000), Lake Apopka Lock and Dam Rehabilitation (\$350,000), S-157 Wingwalls and Manatee Overlook (\$300,000), and Districtwide Facility Rehabilitation, Repairs, and Enhancement (\$50,000), which are offset by increases in Levee Repairs (\$20,000), Lake Apopka Nutrient Reduction Facility Access Road Capping (\$50,000), Lake Apopka Wildlife Drive Levee Repairs (\$50,000), Districtwide Capital Facilities Structural and Mechanical Repairs (\$100,000), Emeralda Wildlife Drive Capping (\$125,000), Lake Apopka North Shore North of Interceptor Road Levee Repair (\$200,000), District Headquarters Chiller Plant Replacement (\$200,000), District Headquarters Building #2 Fire Alarm Upgrade (\$200,000), Pablo Creek Conservation Area (\$250,000), District Headquarters Datacenter Independent Power Supply (\$250,000), Lake Apopka Marsh Flow-Way Cell Maintenance (\$300,000), Lake Apopka Marsh Flow-Way Inlet Culverts Replacement (\$500,000), and District Headquarters Air Handling Unit Refurbishments (\$610,000).
- Debt Services will decrease by 4.2 percent, or \$11,599, due to the estimated budget needs for both the GASB 87 statement pertaining to lessee agreements as well as the estimated budget needs for the GASB 96 statement requirements 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 – \$10,628,113 for 102.33 FTEs
 - 3.1 Land Management (33.22 FTEs)
 - 3.2 Works (31.22 FTEs)
 - 3.3 Facilities (7.5 FTEs)
 - 3.4 Invasive Plant Control (7.78 FTEs)
 - 3.5 Other Operations and Maintenance Activities (2.66 FTEs)
 - 3.6 Fleet Services (14.5 FTEs)
 - 3.7 Technology and Information Services (5.45 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$3,086,497)
 - Fire Management — Prescribed Burns (\$430,000)
 - Technology Modernization (\$354,050)
 - Janitorial Services (\$335,000)
 - Computer Technology Services (\$326,880)
 - Locktending Services (\$312,000)
 - Security Services (\$250,000)
 - Mechanical Services (\$250,000)
 - West Augustine — Twelve Mile Swamp (\$220,407)
 - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$200,000)
 - Software Maintenance Services (\$140,046)
 - Longleaf Pine Preserve (\$115,217)
 - Lake Jesup Conservation Area (\$100,000)
 - Surveying Services (\$60,000)
 - Consultant Services (\$54,894)
 - Electrical Services (\$53,000)
 - Pablo Creek Conservation Area (\$50,000)
 - Pest Control (\$46,000)
 - Coastal Oaks Preserve (\$26,280)
 - Mapping Services and Aerial Photos (\$25,000)
 - Environmental Management (\$23,000)
 - Crane Creek M-1 Canal Flow Restoration (\$7,500)
 - Black Creek Water Resource Development Project (\$7,500)
 - Legal Services / Attorney's Fees (\$4,645)
 - Court Reporter and Transcription Services (\$2,639)
- Operating Expenses
 - Black Creek Water Resource Development Project (\$1,440,000)
 - Chemical Supplies (\$1,225,000)
 - Utilities (\$1,220,523)
 - Insurance and Bonds (\$1,041,480)
 - Motor Fuels and Lubricants (\$956,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$782,250)
 - Repair and Maintenance of Equipment (\$684,019)

IV. Program and Activity Allocations

- Repair and Maintenance of Buildings (\$606,000)
- Repair and Maintenance of Property and Works (\$587,390)
- Chemical Supplies — Invasive Plant Management (\$200,000)
- Rental of Buildings and Property (\$182,000)
- Rental of Charter Aircraft and Pilot for Land Management Activities (\$150,000)
- Tires and Tubes (\$150,000)
- Crane Creek M-1 Canal Flow Restoration (\$90,000)
- Safety Supplies (\$56,491)
- Computer Hardware Under \$5,000 (\$55,899)
- In-State Training and Related Travel (\$55,855)
- Telephone and Communications (\$45,363)
- Janitorial Supplies (\$45,000)
- Seeds, Sods, Shrubs, and Fertilizer (\$44,000)
- Memberships, Professional Certifications, and Licenses (\$41,329)
- Rental of Other Equipment (\$38,500)
- Cellular Telephones and Accessories (\$37,967)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$32,000)
- Uniforms (\$24,085)
- Permits and Other Fees (\$23,200)
- Travel — District Business (\$21,374)
- Office Furniture / Equipment Under \$5,000 (\$13,164)
- Office Support Supplies (\$11,335)
- Educational Reimbursements (\$11,064)
- Training — No Travel (\$5,382)
- Freight, Moving, and Storage (\$5,000)
- Computer Software (\$4,595)
- Recording and Court Costs (\$3,695)
- Other Utilities (\$3,500)
- Meeting Resources (\$2,463)
- Printing and Reproduction Services (\$2,042)
- Books and Technical Materials (\$1,900)
- Out of State Travel / Training (\$1,454)
- Advertising (\$783)
- Promotional Activities (\$750)
- Subscriptions (\$450)
- Rewards, Recognition, Prizes, and Awards (\$285)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,625,000)
 - Motor Vehicles (\$1,100,000)
 - Computer Hardware Over \$5,000 (\$56,206)
 - Technology Modernization (\$22,128)
 - Office Furniture / Equipment Over \$5,000 (\$851)

IV. Program and Activity Allocations

- Fixed Capital Outlay
 - Field Activities — Land Management (\$1,038,700)
 - Districtwide Facility Rehabilitation, Repairs, and Enhancement (\$700,000)
 - Infrastructure Rehabilitation and Improvements (\$650,000)
 - District Headquarters Air Handling Unit Refurbishments (\$650,000)
 - Lake Apopka Lock and Dam Rehabilitation (\$650,000)
 - Districtwide Capital Facilities Structural and Mechanical Repairs (\$600,000)
 - Lake Apopka Marsh Flow-Way Inlet Culverts Replacement (\$500,000)
 - Levee Repairs (\$395,000)
 - Lake Apopka Marsh Flow-Way Cell Maintenance (\$300,000)
 - Pablo Creek Conservation Area (\$250,000)
 - District Headquarters Datacenter Independent Power Supply (\$250,000)
 - District Headquarters Chiller Plant Replacement (\$200,000)
 - District Headquarters Building #2 Fire Alarm Upgrade (\$200,000)
 - Lake Apopka North Shore North of Interceptor Road Levee Repair (\$200,000)
 - Emeralda Wildlife Drive Capping (\$125,000)
 - Security Residence Repairs and Upgrades (\$62,000)
 - Walkways / Platforms in Support of Data Collection (\$50,000)
 - Lake Apopka Wildlife Drive Levee Repairs (\$50,000)
 - Lake Apopka Nutrient Reduction Facility Access Road Capping (\$50,000)
- Debt Services
 - Debt Service Interest — Long Term Lease (\$104,093)
 - Debt Service Principal — Long Term Lease (\$86,369)
 - Debt Service Principal — Software Subscription (\$62,319)
 - Debt Service Interest — Software Subscription (\$10,916)

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 778,316 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). Of the 778,316 acres, the District is the lead manager for approximately 434,845 acres.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

3.1 Land Management

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,375,760	\$ 2,710,659	\$ 2,739,224	\$ 3,097,817	\$ 3,353,915	\$ 256,098	8.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,140,147	1,198,500	1,135,575	2,013,614	2,394,499	380,885	18.9%
Operating Expenses	647,004	518,905	526,746	1,058,308	957,830	(100,478)	-9.5%
Operating Capital Outlay	-	-	66,853	-	-	-	-
Fixed Capital Outlay	1,361,385	610,504	1,594,253	1,038,700	1,288,700	250,000	24.1%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 5,524,296	\$ 5,038,568	\$ 6,062,651	\$ 7,208,439	\$ 7,994,944	\$ 786,505	10.9%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 4,336,789	\$ 784,551	\$ -	\$ -	\$ 2,873,604	\$ -	\$ 7,994,944

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 3,353,915	\$ -	\$ 3,353,915
Salaries and Benefits		\$ -	-	-
Other Personal Services		964,595	1,429,904	2,394,499
Contracted Services		462,830	495,000	957,830
Operating Expenses		-	-	-
Operating Capital Outlay		-	1,288,700	1,288,700
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 4,781,340	\$ 3,213,604	\$ 7,994,944

Trends and Changes

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

IV. Program and Activity Allocations

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

Since FY 2022–23, the activity's total FTEs have been increased by 4.02, from 29.2 in FY 2022–23 to 33.22 in FY 2026–27 due to staff redirections based upon program needs.

During the three-year comparison period of expenditures, from FY 2022–23 to FY 2024–25, fluctuations are seen in Salaries and Benefits and Fixed Capital Outlay. Salaries and Benefits show an increase due to the alignment 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. Fixed Capital Outlay increased primarily due to investments in infrastructure stabilization and land management activities, partially offset by the completion of certain levee repair projects.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased primarily due to expanded restoration, vegetation management, and fire management activities.

Operating Expenses also rose during the same comparison period, reflecting higher costs for land management operations, including transportation and property maintenance. Both Operating Capital Outlay and Fixed Capital Outlay both show driven by reduced fire management expenditures for this timeframe, which is weather dependent, and the completion of the Chip Seal Fellsmere Grade project, respectively.

Budget Variances

The activity budget for Land Management in the FY 2026–27 Preliminary Budget has a 10.9 percent, or \$786,505, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

IV. Program and Activity Allocations

- Salaries and Benefits will increase by 8.3 percent, or \$256,098, 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 18.9 percent, or \$380,885, due to projected increases in Consultant Services (\$3,028), Pablo Creek Conservation Area (\$50,000), Vegetation Management and Planting Services (\$107,450), and West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will decrease by 9.5 percent, or \$100,478, due to projected decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$45,000), Utilities (\$37,477), and Repair and Maintenance of Property and Works (\$28,001), which are offset by an increase in Memberships, Professional Certifications, and Licenses (\$10,000).
- Fixed Capital Outlay will increase by 24.1 percent, or \$250,000, due to a projected increase in Pablo Creek Conservation Area (\$250,000).

Major Budget Items

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

- Salaries and Benefits (\$3,353,915)
- Contracted Services
 - Vegetation Management and Planting Services (\$1,161,567)
 - Fire Management — Prescribed Burns (\$430,000)
 - West Augustine — Twelve Mile Swamp (\$220,407)
 - 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)
 - Pablo Creek Conservation Area (\$50,000)
 - Coastal Oaks Preserve (\$26,280)
 - Mapping Services and Aerial Photos (\$25,000)
 - Consultant Services (\$5,028)
 - Pest Control (\$1,000)
- Operating Expenses
 - Repair and Maintenance of Property and Works (\$407,390)
 - Rental of Charter Aircraft and Pilot for Land Management Activities (\$150,000)
 - Utilities (\$140,523)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$137,000)
 - Seeds, Sods, Shrubs, and Fertilizer (\$37,000)
 - In-State Training and Related Travel (\$27,435)
 - Safety Supplies (\$17,991)
 - Memberships, Professional Certifications, and Licenses (\$11,191)

IV. Program and Activity Allocations

- 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)
- Permits and Other Fees (\$1,500)
- Rental of Other Equipment (\$1,500)
- Promotional Activities (\$500)
- Subscriptions (\$450)
- Meeting Resources (\$400)
- Training — No Travel (\$300)
- Advertising (\$150)
- Fixed Capital Outlay
 - Field Activities — Land Management (\$1,038,700)
 - Pablo Creek Conservation Area (\$250,000)

IV. Program and Activity Allocations

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

District Description

The activity is responsible for the maintenance of flood control and water supply system infrastructure, such as canals, levees, and water control structures. This includes electronic communication and control activities. The District currently maintains 115 miles of USACE/District-constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 113 minor water control structures, 26 weirs, and 14 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

3.2 Works

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,377,154	\$ 2,570,626	\$ 2,573,172	\$ 2,974,053	\$ 3,037,860	\$ 63,807	2.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	785,031	753,880	1,043,531	974,000	961,000	(13,000)	-1.3%
Operating Expenses	806,121	765,085	764,180	3,325,928	2,527,480	(798,448)	-24.0%
Operating Capital Outlay	7,653	36,353	23,289	-	-	-	-
Fixed Capital Outlay	2,327,229	6,687,998	5,170,001	11,085,000	2,970,000	(8,115,000)	-73.2%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 6,303,188	\$10,813,942	\$ 9,574,173	\$ 18,358,981	\$ 9,496,340	\$ (8,862,641)	-48.3%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 7,958,840	\$ 1,537,500	\$ -	\$ -	\$ -	\$ -	\$ 9,496,340

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 3,037,860	\$ -	\$ 3,037,860
Other Personal Services		-	-	-
Contracted Services		961,000	-	961,000
Operating Expenses		2,527,480	-	2,527,480
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	2,970,000	2,970,000
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 6,526,340	\$ 2,970,000	\$ 9,496,340

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 2022–23. The FTE count for FY 2026–27 will remain at the same level as FY 2025–26, 31.22 FTEs.

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, this activity had noticeable increases in Contracted Services, Operating Capital Outlay, and Fixed Capital Outlay. The Lake Apopka North Shore Canal Clearing project was the primary reason for the increase in Contracted Services while the increase in Operating Capital Outlay was due to an increase in the need for Field, Facility, and Fleet — Equipment and Tools Over \$5,000. The increase in Fixed Capital Outlay was mainly due to Burrell Lock Rehabilitation.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, the activity had a significant overall increase. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

Operating Expenses experienced an increase when comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, largely due to impactful District led projects coming online and the operation and maintenance costs associated with those projects, such as the Black Creek Water Resource Development Project and the Crane Creek M-1 Canal Flow Restoration project. Operating Capital Outlay decreased due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000. Fixed Capital Outlay had an increase that was mostly attributed to the Burrell Dam Rehabilitation Construction progression.

Budget Variances

The activity budget for Works in the FY 2026–27 Preliminary Budget has a 48.3 percent, or \$8,862,641, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.1 percent, or \$63,807, 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 1.3 percent, or \$13,000, due to projected decreases in Remove / Mulch Canal Vegetation (\$50,000) and Locktending Services (\$13,000), which are offset by increases in Pest Control (\$5,000), Black Creek Water Resource Development Project (\$7,500), Crane Creek M-1 Canal Flow Restoration (\$7,500), Software Maintenance Services (\$15,000), and Electrical Services (\$15,000).

IV. Program and Activity Allocations

- Operating Expenses will decrease by 24 percent, or \$798,448, due to projected decreases in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948) and Chemical Supplies (\$50,000), which are offset by increases in Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Repair and Maintenance of Property and Works (\$5,000), and Memberships, Professional Certifications, and Licenses (\$15,000).
- Fixed Capital Outlay will decrease by 73.2 percent, or \$8,115,000, due to projected decreases in Burrell Dam Rehabilitation Construction (\$5,450,000), C-231 Repair Seepage Areas (\$1,300,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$960,000), Lake Apopka Lock and Dam Rehabilitation (\$350,000), and S-157 Wingwalls and Manatee Overlook (\$300,000), which are offset by increases in Levee Repairs (\$20,000), Lake Apopka Wildlife Drive Levee Repairs (\$50,000), Lake Apopka Nutrient Reduction Facility Access Road Capping (\$50,000), Emeralda Wildlife Drive Capping (\$125,000), Lake Apopka North Shore North of Interceptor Road Levee Repair (\$200,000), Lake Apopka Marsh Flow-Way Cell Maintenance (\$300,000), Lake Apopka Marsh Flow-Way Inlet Culverts Replacement (\$500,000).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$3,037,860)
- Contracted Services
 - Vegetation Management and Planting Services (\$494,000)
 - Locktending Services (\$312,000)
 - Electrical Services (\$45,000)
 - Software Maintenance Services (\$40,000)
 - Consultant Services (\$30,000)
 - Pest Control (\$25,000)
 - Black Creek Water Resource Development Project (\$7,500)
 - Crane Creek M-1 Canal Flow Restoration (\$7,500)
- Operating Expenses
 - Black Creek Water Resource Development Project (\$1,440,000)
 - Utilities (\$415,000)
 - Repair and Maintenance of Property and Works (\$180,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$160,000)
 - Chemical Supplies (\$125,000)
 - Crane Creek M-1 Canal Flow Restoration (\$90,000)
 - Rental of Other Equipment (\$30,000)
 - Memberships, Professional Certifications, and Licenses (\$15,200)
 - 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 (\$6,000)
 - 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)
 - Training — No Travel (\$50)
- Fixed Capital Outlay
 - Infrastructure Rehabilitation and Improvements (\$650,000)
 - Lake Apopka Lock and Dam Rehabilitation (\$650,000)
 - Lake Apopka Marsh Flow-Way Inlet Culverts Replacement (\$500,000)
 - Levee Repairs (\$395,000)
 - Lake Apopka Marsh Flow-Way Cell Maintenance (\$300,000)
 - Lake Apopka North Shore North of Interceptor Road Levee Repair (\$200,000)
 - Emeralda Wildlife Drive Capping (\$125,000)
 - Walkways / Platforms in Support of Data Collection (\$50,000)
 - Lake Apopka Wildlife Drive Levee Repairs (\$50,000)
 - Lake Apopka Nutrient Reduction Facility Access Road Capping (\$50,000)

IV. Program and Activity Allocations

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

District Description

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

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

3.3 Facilities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 504,780	\$ 593,245	\$ 694,136	\$ 756,793	\$ 846,750	\$ 89,957	11.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	571,145	549,378	876,842	940,000	1,045,000	105,000	11.2%
Operating Expenses	1,330,218	1,572,445	1,470,845	2,503,325	2,507,325	4,000	0.2%
Operating Capital Outlay	28,823	20,718	18,065	-	-	-	-
Fixed Capital Outlay	271,958	795,885	858,116	2,002,000	2,662,000	660,000	33.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	150,848	154,619	181,284	186,800	190,462	3,662	2.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,857,772	\$ 3,686,290	\$ 4,099,288	\$ 6,388,918	\$ 7,251,537	\$ 862,619	13.5%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 7,189,537	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 7,251,537

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 846,750	\$ -	\$ 846,750
Other Personal Services		-	-	-
Contracted Services		1,045,000	-	1,045,000
Operating Expenses		2,507,325	-	2,507,325
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	2,662,000	2,662,000
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	190,462	190,462
Reserves — Emergency Response		-	-	-
TOTAL		\$ 4,399,075	\$ 2,852,462	\$ 7,251,537

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 2022–23 through FY 2024–25, the activity had an overall increase. Variances were seen in Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits show an increase due to the alignment 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 higher costs for janitorial services and mechanical services. Operating Expenses also show an increase mainly due to increased insurance and bonding costs.

Fixed Capital Outlay had an increase during the same comparison period mainly due to District Headquarters Restroom / Breakroom Renovations and Palm Bay Service Center Fleet Building Roof Replacement.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variances are shown for Operating Expenses and Fixed Capital Outlay. Operating Expenses had an increase mainly due to increases for building and property rentals, maintenance, and insurance. Fixed Capital Outlay also rose substantially, driven largely by districtwide facility rehabilitation, repairs, and enhancements.

Budget Variances

The activity budget for Facilities in the FY 2026–27 Preliminary Budget has a 13.5 percent, or \$862,619, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 11.9 percent, or \$89,957, 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 11.2 percent, or \$105,000, due to projected increases in Mechanical Services (\$35,000), Janitorial Services (\$35,000), and Vegetation Management and Planting Services (\$35,000).
- Operating Expenses will increase by 0.2 percent, or \$4,000, due to projected increases in Other Utilities (\$1,000) and Janitorial Supplies (\$5,000), which are offset by a decrease in Uniforms (\$2,000).
- Fixed Capital Outlay will increase by 33 percent, or \$660,000, due to projected increases in Districtwide Capital Facilities Structural and Mechanical Repairs (\$100,000), District Headquarters Chiller Plant Replacement (\$200,000), District Headquarters Building #2 Fire Alarm Upgrade (\$200,000), District Headquarters Datacenter Independent Power Supply (\$250,000), and District Headquarters Air

IV. Program and Activity Allocations

Handling Unit Refurbishments (\$610,000), which are offset by decreases in District Headquarters Administration Roof Replacement (\$650,000), and Districtwide Facility Rehabilitation, Repairs, and Enhancement (\$50,000).

- Debt Services will increase by 2 percent, or \$3,662, due to an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

Major Budget Items

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

- Salaries and Benefits (\$846,750)
- Contracted Services
 - Janitorial Services (\$335,000)
 - Security Services (\$250,000)
 - Mechanical Services (\$250,000)
 - Vegetation Management and Planting Services (\$180,000)
 - 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)
 - Janitorial Supplies (\$45,000)
 - Repair and Maintenance of Equipment (\$45,000)
 - 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 (\$3,500)
 - Seeds, Sods, Shrubs, and Fertilizer (\$2,000)
 - Permits and Other Fees (\$1,500)
 - Office Support Supplies (\$1,000)
- Fixed Capital Outlay
 - Districtwide Facility Rehabilitation, Repairs, and Enhancement (\$700,000)
 - District Headquarters Air Handling Unit Refurbishments (\$650,000)
 - Districtwide Capital Facilities Structural and Mechanical Repairs (\$600,000)
 - District Headquarters Datacenter Independent Power Supply (\$250,000)
 - District Headquarters Building #2 Fire Alarm Upgrade (\$200,000)
 - District Headquarters Chiller Plant Replacement (\$200,000)
 - Security Residence Repairs and Upgrades (\$62,000)

IV. Program and Activity Allocations

- Debt Services
 - Debt Service Interest — Long Term Lease (\$104,093)
 - Debt Service Principal — Long Term Lease (\$86,369)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

3.4 Invasive Plant Control

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 666,205	\$ 632,296	\$ 642,387	\$ 772,300	\$ 785,231	\$ 12,931	1.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,135,864	885,001	645,623	1,250,930	1,250,930	-	-
Operating Expenses	654,648	633,669	358,969	1,316,319	1,316,319	-	-
Operating Capital Outlay	-	-	73,855	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,456,717	\$ 2,150,966	\$ 1,720,834	\$ 3,339,549	\$ 3,352,480	\$ 12,931	0.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,301,550	\$ 537,630	\$ -	\$ -	\$ 1,513,300	\$ -	\$ 3,352,480

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 785,231	\$ -	\$ 785,231
Salaries and Benefits				
Other Personal Services		-	-	-
Contracted Services		537,630	713,300	1,250,930
Operating Expenses		516,319	800,000	1,316,319
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,839,180	\$ 1,513,300	\$ 3,352,480

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 2022–23 through FY 2024–25, noticeable fluctuations are seen in Contracted Services, Operating Expenses, and Operating Capital Outlay. Normal annual fluctuations are expected in Contracted Services and Operating Expenses major expense categories based on work plans and funding availability within Program 3.0's budget. The increase in Operating Capital Outlay is due to a specific fiscal year need for a drone and trailer for the invasive plant staff under Field, Facility, and Fleet — Equipment and Tools Over \$5,000. This specific fiscal year need also explains the decrease between the expenditures in FY 2024–25 and the FY 2025–26 Adopted Budget.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. The increase under Contracted Services was due to an expanded vegetation management and planting initiatives. Operating Expenses also rose, driven largely by higher costs for chemical supplies and invasive plant management activities.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Invasive Plant Control in the FY 2026–27 Preliminary Budget has a 0.4 percent, or \$12,931, increase compared to the FY 2025–26 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 1.7 percent, or \$12,931 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 (\$785,231)
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

3.5 Other Operation and Maintenance Activities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,034,516	\$ 914,145	\$ 1,043,834	\$ 449,118	\$ 461,557	\$ 12,439	2.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	30,052	106,709	49,608	55,933	45,399	(10,534)	-18.8%
Operating Expenses	179,780	206,210	180,843	200,544	211,939	11,395	5.7%
Operating Capital Outlay	22,597	2,467	18,195	59,130	35,235	(23,895)	-40.4%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,266,945	\$ 1,229,531	\$ 1,292,480	\$ 764,725	\$ 754,130	\$ (10,595)	-1.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 754,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 754,130

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 461,557	\$ -	\$ 461,557
Other Personal Services		-	-	-
Contracted Services		45,399	-	45,399
Operating Expenses		211,939	-	211,939
Operating Capital Outlay		35,235	-	35,235
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 754,130	\$ -	\$ 754,130

Trends and Changes

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

IV. Program and Activity Allocations

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, Contracted Services showed an increase, mainly due to an increase for legal services related to a terminated contract.

Salaries and Benefits in the FY 2025–26 Adopted Budget show a decrease when compared to the expenditures in FY 2024–25 primarily due to redirections of certain support staff in this activity to other activities within Program 3.0 during the adopted budget cycle. An increase in Operating Expenses for this same comparison period was primarily due to an increase in insurance and bonding, which was partially offset by decreases in building maintenance and business travel. Operating Capital Outlay had an increase mainly due to an increase in Computer Hardware Over \$5,000.

Budget Variances

The activity budget for Other Operation and Maintenance Activities in the FY 2026–27 Preliminary Budget has a 1.4 percent, or \$10,595, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.8 percent, or \$12,439, 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 18.8 percent, or \$10,534, due to projected decreases in Legal Services / Attorney's Fees (\$10,555) and Consultant Services (\$1), which are offset by an increase in Computer Technology Services (\$22).
- Operating Expenses will increase by 5.7 percent, or \$11,395, due to projected increases in Recording and Court Costs (\$1), Computer Hardware Under \$5,000 (\$54), Books and Technical Materials (\$158), Repair and Maintenance of Equipment (\$252), Cellular Telephones and Accessories (\$1,206), Telephone and Communications (\$1,441), Insurance and Bonds (\$2,987), and Educational Reimbursements (\$5,296).
- Operating Capital Outlay will decrease by 40.4 percent, or \$23,895, due to a projected decrease in Computer Hardware Over \$5,000 (\$23,922), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$27).

Major Budget Items

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

- Salaries and Benefits (\$461,557)
- Contracted Services
 - Environmental Management (\$23,000)
 - Consultant Services (\$14,434)
 - Legal Services / Attorney's Fees (\$4,645)
 - Court Reporter and Transcription Services (\$2,639)
 - Computer Technology Services (\$681)

IV. Program and Activity Allocations

- Operating Expenses
 - Insurance and Bonds (\$94,058)
 - Telephone and Communications (\$45,363)
 - Cellular Telephones and Accessories (\$37,967)
 - Educational Reimbursements (\$11,064)
 - Repair and Maintenance of Equipment (\$7,932)
 - Recording and Court Costs (\$3,695)
 - Meeting Resources (\$2,063)
 - Books and Technical Materials (\$1,900)
 - Computer Hardware Under \$5,000 (\$1,702)
 - 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 (\$34,384)
 - Office Furniture / Equipment Over \$5,000 (\$851)

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 352 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

3.6 Fleet Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 931,489	\$ 1,118,123	\$ 1,057,441	\$ 1,352,460	\$ 1,394,148	\$ 41,688	3.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	287	5,096	-	-	-	-	-
Operating Expenses	1,807,094	1,803,695	1,758,647	2,244,343	2,285,343	41,000	1.8%
Operating Capital Outlay	1,234,947	1,820,425	1,302,975	2,400,500	2,725,000	324,500	13.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 3,973,817	\$ 4,747,339	\$ 4,119,063	\$ 5,997,303	\$ 6,404,491	\$ 407,188	6.8%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 6,179,491	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 6,404,491

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 1,394,148	\$ -	\$ 1,394,148
Salaries and Benefits		\$ -	-	-
Other Personal Services		-	-	-
Contracted Services		-	-	-
Operating Expenses		2,285,343	-	2,285,343
Operating Capital Outlay		2,725,000	-	2,725,000
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 6,404,491	\$ -	\$ 6,404,491

Trends and Changes

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25 Salaries and Benefits show an increase due to the alignment 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

IV. Program and Activity Allocations

performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, there were noticeable variances in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

During the same period, Operating Expenses increased primarily due to higher costs for equipment maintenance and fuel. Operating Capital Outlay also rose, driven largely by investments in vehicles, field equipment, and fleet-related tools.

Budget Variances

The activity budget for Fleet Services in the FY 2026–27 Preliminary Budget has a 6.8 percent, or \$407,188, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.1 percent, or \$41,688, 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 1.8 percent, or \$41,000, due to projected increases in Uniforms (\$1,000), Safety Supplies (\$5,000), Memberships, Professional Certifications, and Licenses (\$10,000), and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$25,000).
- Operating Capital Outlay will increase by 13.5 percent, or \$324,500, due to a projected increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$465,000), which is offset by a decrease in Motor Vehicles (\$140,500).

Major Budget Items

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

- Salaries and Benefits (\$1,394,148)
- 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 (\$400,000)
 - Tires and Tubes (\$150,000)
 - Insurance and Bonds (\$110,097)
 - Permits and Other Fees (\$19,000)
 - Safety Supplies (\$17,000)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$15,000)

IV. Program and Activity Allocations

- Memberships, Professional Certifications, and Licenses (\$13,846)
- Uniforms (\$6,000)
- 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
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,625,000)
 - Motor Vehicles (\$1,100,000)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

3.7 Technology and Information Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 578,010	\$ 612,174	\$ 602,932	\$ 697,876	\$ 748,652	\$ 50,776	7.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	205,894	262,851	249,395	455,021	783,727	328,706	72.2%
Operating Expenses	92,675	67,498	85,952	94,258	97,351	3,093	3.3%
Operating Capital Outlay	174,278	54,914	328,654	43,428	43,950	522	1.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	46,410	58,480	87,940	88,496	73,235	(15,261)	-17.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,097,267	\$ 1,055,917	\$ 1,354,873	\$ 1,379,079	\$ 1,746,915	\$ 367,836	26.7%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,740,100	\$ -	\$ -	\$ 6,372	\$ -	\$ 443	\$ 1,746,915

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 748,652	\$ -	\$ 748,652
Salaries and Benefits		\$ -	-	-
Other Personal Services		469,672	314,055	783,727
Contracted Services		97,351	-	97,351
Operating Expenses		43,950	-	43,950
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	73,235	73,235
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,359,625	\$ 387,290	\$ 1,746,915

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 2026–27 Preliminary Budget has a 26.7 percent, or \$367,836, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 7.3 percent, or \$50,776 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 72.2 percent, or \$328,706, due to projected increases in Software Maintenance Services (\$5,669), Computer Technology Services (\$30,681), and Technology Modernization (\$354,050), which are offset by a decrease in Consultant Services (\$61,694).
- Operating Expenses will increase by 3.3 percent, or \$3,093, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$3), Uniforms (\$3), Rewards, Recognition, Prizes, and Awards (\$3), Office Support Supplies (\$30), In-State Training and Related Travel (\$42), Out of State Travel / Training (\$47), Travel — District Business (\$54), Computer Software (\$146), Training — No Travel (\$152), Repair and Maintenance of Equipment (\$892), and Computer Hardware Under \$5,000 (\$1,721).
- Operating Capital Outlay will increase by 1.2 percent, or \$522, due to a projected increase in Technology Modernization (\$22,128), which is offset by a decrease in Computer Hardware Over \$5,000 (\$21,606).
- Debt Services will decrease by 17.2 percent, or \$15,261, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits (\$748,652)
- Contracted Services
 - Technology Modernization (\$354,050)
 - Computer Technology Services (\$326,199)
 - Software Maintenance Services (\$100,046)
 - Consultant Services (\$3,432)

IV. Program and Activity Allocations

- Operating Expenses
 - Computer Hardware Under \$5,000 (\$54,197)
 - Repair and Maintenance of Equipment (\$28,087)
 - Training — No Travel (\$4,788)
 - Computer Software (\$4,595)
 - Travel — District Business (\$1,702)
 - Out of State Travel / Training (\$1,454)
 - In-State Training and Related Travel (\$1,336)
 - Office Support Supplies (\$937)
 - Rewards, Recognition, Prizes, and Awards (\$85)
 - Uniforms (\$85)
 - Office Furniture / Equipment Under \$5,000 (\$85)
- Operating Capital Outlay
 - Technology Modernization (\$22,128)
 - Computer Hardware Over \$5,000 (\$21,822)
- Debt Services
 - Debt Service Principal — Software Subscription (\$62,319)
 - Debt Service Interest — Software Subscription (\$10,916)

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. Largely due to the enhanced environmental resource permit (ERP) pre-application portal that was created in ePermit in 2023, which provides the customer with a more streamlined and efficient pre-

IV. Program and Activity Allocations

application process, and the subsequent enhancement which allowed prospective applicants to request on-site field consultations and to receive guidance regarding consumptive use permitting and stormwater harvesting, the District processed a total of 882 pre-application requests in FY 2024–25.

- In conjunction with the IT team, staff developed a powerful customized Power Business Information (Power BI) tool that enables managers, supervisors, and staff to track in detail all metrics pertaining to review of ERP applications and issuance of permits.
- Worked with the GIS team to develop a GIS Regulatory Viewer tool that streamlines staff's desktop review of ERP applications and compliance items and quickly puts all relevant information and GIS layers at their fingertips. Since its implementation, this tool has received ample use, not only by DRS staff, but also by Bureau of Water Use Regulation, ORRS, and Office of General Counsel staff.
- Continued to refine the minor/letter modification standard operating procedure (SOP) involving ORRS staff and Regulatory managers to further streamline review and issuance of minor and letter modifications to ERPs.
- Continued and expanded the in-house training program for all division staff and associated staff (ORRS, etc.) focusing on a variety of technical, administrative, and professional development topics that help to improve staff's skills, understanding, foster cooperation, and enhance consistency of review. In FY 2024–25 close to 1,000 attendees participated in these training sessions.
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

4.0 Regulation

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 13,299,853	\$ 14,501,676	\$ 15,027,197	\$ 18,785,267	\$ 19,239,255	\$ 453,988	2.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	408,140	436,706	598,896	1,249,277	1,541,005	291,728	23.4%
Operating Expenses	486,749	470,459	487,245	622,797	630,853	8,056	1.3%
Operating Capital Outlay	276,767	94,907	516,993	156,790	116,376	(40,414)	-25.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	65,457	79,031	131,079	135,292	107,630	(27,662)	-20.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 14,536,966	\$ 15,582,779	\$ 16,761,410	\$ 20,949,423	\$ 21,635,119	\$ 685,696	3.3%

SOURCE OF FUNDS

Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 19,239,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,239,255
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,530,989	-	-	9,366	-	650	1,541,005
Operating Expenses	630,853	-	-	-	-	-	630,853
Operating Capital Outlay	116,376	-	-	-	-	-	116,376
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	107,630	-	-	-	-	-	107,630
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 21,625,103	\$ -	\$ -	\$ 9,366	\$ -	\$ 650	\$ 21,635,119

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	156.94	\$ 13,719,212	\$ 19,239,255	\$ -	\$ 19,239,255
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	1,079,446	461,559	1,541,005
Operating Expenses			630,853	-	630,853
Operating Capital Outlay			116,376	-	116,376
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	107,630	107,630
Reserves — Emergency Response			-	-	-
TOTAL			\$ 21,065,930	\$ 569,189	\$ 21,635,119

WORKFORCE

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	145.63	146.12	152.89	158.01	156.94	(1.07)	-0.7%
Contingent Worker	0.45	0.45	0.45	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.42	0.53	0.54	0.54	0.54	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	146.50	147.10	153.88	159.00	157.93	(1.07)	-0.7%

IV. Program and Activity Allocations

St. Johns River Water Management District REDUCTIONS — NEW ISSUES

4.0 Regulation

Fiscal Year 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

FY 2025–26 Adopted Budget		159.00	\$20,949,423		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.07	-	
1	Salary and Benefits Program 4.0 Adjustments	-	1.07		Changes to the FTEs assigned to administer the program. These adjustments were made to better align staffing levels with program needs and include internal redirections of resources to support priority activities
Other Personal Services				-	
Contracted Services				258,969	
1	Consultant Services	207,024			Allocated across programs based on need; overall budget increased by \$931,972
2	Legal Services / Attorney's Fees	51,945			Allocated across programs based upon need; overall budget decreased by \$100,000
Operating Expenses				2,994	
1	Insurance and Bonds	996			Allocated across programs based upon need; total budget remains the same
2	Computer Hardware Under \$5,000	592			Allocated across programs based upon need; total budget remains the same
3	Telephone and Communications	481			Allocated across programs based upon need; total budget remains the same
4	Cellular Telephones and Accessories	402			Allocated across programs based upon need; total budget remains the same
5	Repair and Maintenance of Equipment	381			Allocated across programs based upon need; overall budget decreased by \$16,250
6	Training — No Travel	51			Learning and Development Plan updated annually for anticipated fiscal year needs
7	Computer Software	48			Allocated across programs based upon need; total budget remains the same
8	Out of State Travel / Training	16			Learning and Development Plan updated annually for anticipated fiscal year needs
9	In-State Training and Related Travel	14			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Office Support Supplies	10			Allocated across programs based upon need; total budget remains the same
11	Office Furniture / Equipment Under \$5,000	2			Allocated across programs based upon need; total budget remains the same
12	Rewards, Recognition, Prizes, and Awards	1			Allocated across programs based upon need; total budget remains the same
Operating Capital Outlay				72,935	
1	Computer Hardware Over \$5,000	72,926			Allocated across programs; overall budget decreased by \$287,074
2	Office Furniture / Equipment Over \$5,000	9			Allocated across programs based upon need; total budget remains the same
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				27,662	
1	Debt Service Principal — Software Subscription	22,628			Allocated across programs based upon GASB 96 annual estimate for SBITAs
2	Debt Service Interest — Software Subscription	5,034			Allocated across programs based upon GASB 96 annual estimate for SBITAs
Reserves				-	
TOTAL REDUCTIONS		1.07		\$ 362,560	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			-	453,988	
1	Salaries and Benefits Potential Merit	453,988			Potential merit pay adjustment based on documented performance
Other Personal Services				-	
Contracted Services				550,697	
1	Court Reporter and Transcription Services	1			Allocated across programs based upon need; total budget remains the same
2	Software Maintenance Services	2,748			Allocated across programs based upon need; overall budget increased by \$37,954
3	Computer Technology Services	27,611			Allocated across programs based upon need; overall budget increased by \$127,472
4	Technology Modernization	520,337			New project identified
Operating Expenses				11,050	
1	Uniforms	119			Adjustment based on historical spend and projected needs
2	Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000	560			Adjustment based on historical spend and projected needs
3	Safety Supplies	771			Adjustment based upon historical spend and projected needs
4	Books and Technical Materials	780			Allocated across programs based upon need; overall budget increased by \$1,500
5	Travel — District Business	1,378			Adjustment based upon historical spend and projected needs

IV. Program and Activity Allocations

New Issues				Issue Narrative
Issue	Description	Issue Amount	Category Subtotal	
6	Educational Reimbursements	7,442		Allocated across programs based upon need; overall budget increased by \$30,000
Operating Capital Outlay			32,521	
1	Technology Modernization	32,521		New project identified
Fixed Capital Outlay			-	
Interagency Expenditures (Cooperative Funding)			-	
Debt			-	
Reserves			-	
TOTAL NEW ISSUES		-	\$ 1,048,256	
4.0 Regulation				
Total Workforce and Preliminary Budget for FY 2026–27		157.93	\$ 21,635,119	

IV. Program and Activity Allocations

Trends and Changes

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes under Salaries and Benefits, Operating Capital Outlay, and Debt Services. The increase in Salaries and Benefits is due to the alignment 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. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Adopted Budget. When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services experienced a significant increase, primarily driven by higher investments in technology and consulting services, partially offset by one-time legal expenses related to a terminated contract in the prior year. Operating Expenses also increased overall, reflecting growth in communications, facility and equipment support, training, travel, advertising, safety, and insurance costs, partially offset by reductions in moving expenses and small equipment purchases.

Budget Variances

The program budget for Regulation in the FY 2026–27 Preliminary Budget has a 3.3 percent, or \$685,696, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.4 percent, or \$453,988, in this program 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 23.4 percent, or \$291,728, due to projected increases in Court Reporter and Transcription Services (\$1), Software Maintenance Services (\$2,748), Computer Technology Services (\$27,611), and Technology Modernization (\$520,337), which are offset by decreases in Consultant Services (\$207,024) and Legal Services / Attorney's Fees (\$51,945).
- Operating Expenses will increase by 1.3 percent, or \$8,056, due to projected increases in Uniforms (\$119), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$560), Safety Supplies (\$771), Books and Technical Materials (\$780), Travel — District Business (\$1,378), and Educational Reimbursements (\$7,442), which are offset by decreases in Insurance and Bonds (\$996), Computer Hardware Under \$5,000 (\$592), Telephone and

IV. Program and Activity Allocations

Communications (\$481), Cellular Telephones and Accessories (\$402), Repair and Maintenance of Equipment (\$381), Training — No Travel (\$51), Computer Software (\$48), Out of State Travel / Training (\$16), In-State Training and Related Travel (\$14), Office Support Supplies (\$10), Office Furniture / Equipment Under \$5,000 (\$2), and Rewards, Recognition, Prizes, and Awards (\$1).

- Operating Capital Outlay will decrease by 25.8 percent, or \$40,414, due to projected decreases in Computer Hardware Over \$5,000 (\$72,926) and Office Furniture / Equipment Over \$5,000 (\$9), which are offset by an increase in Technology Modernization (\$32,521).
- Debt Services will decrease by 20.4 percent, or \$27,662, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$19,239,255 for 156.94 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 (22.46 FTEs)
 - 4.5 Technology and Information (8 FTEs)
- Contracted Services
 - Technology Modernization (\$520,337)
 - Computer Technology Services (\$480,407)
 - Consultant Services (\$288,577)
 - Software Maintenance Services (\$147,033)
 - Data Collection and Analysis Services (\$50,000)
 - Legal Services / Attorney's Fees (\$22,855)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Court Reporter and Transcription Services (\$12,986)
- Operating Expenses
 - Insurance and Bonds (\$138,234)
 - Computer Hardware Under \$5,000 (\$82,153)
 - Telephone and Communications (\$66,668)
 - Repair and Maintenance of Equipment (\$56,287)
 - Cellular Telephones and Accessories (\$55,799)
 - Recording and Court Costs (\$47,180)
 - In-State Training and Related Travel (\$29,052)
 - Postage and / or Courier Service (\$22,000)
 - Educational Reimbursements (\$16,261)
 - Travel — District Business (\$16,080)
 - Advertising (\$13,617)
 - Books and Technical Materials (\$12,850)
 - Safety Supplies (\$12,641)
 - Training — No Travel (\$11,144)
 - Memberships, Professional Certifications, and Licenses (\$10,359)

IV. Program and Activity Allocations

- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,160)
- Office Support Supplies (\$7,103)
- Computer Software (\$6,754)
- Uniforms (\$5,285)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
- Office Furniture / Equipment Under \$5,000 (\$3,514)
- Out of State Travel / Training (\$2,136)
- Rewards, Recognition, Prizes, and Awards (\$1,125)
- Meeting Resources (\$312)
- Printing and Reproduction Services (\$208)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$82,604)
 - Technology Modernization (\$32,521)
 - Office Furniture / Equipment Over \$5,000 (\$1,251)
- Debt Services
 - Debt Service Principal — Software Subscription (\$91,587)
 - Debt Service Interest — Software Subscription (\$16,043)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

4.1 Consumptive Use Permitting

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,054,163	\$ 2,282,916	\$ 2,637,327	\$ 3,346,207	\$ 3,473,081	\$ 126,874	3.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	75,063	63,398	88,629	266,131	142,242	(123,889)	-46.6%
Operating Expenses	27,841	24,323	38,271	34,847	35,017	170	0.5%
Operating Capital Outlay	-	17,362	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,157,067	\$ 2,387,999	\$ 2,764,227	\$ 3,647,185	\$ 3,650,340	\$ 3,155	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026–27	\$ 3,650,340	\$ -	\$ -	\$ -	\$ -	

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 3,473,081	\$ -	
Salaries and Benefits				\$ 3,473,081
Other Personal Services			-	-
Contracted Services			142,242	142,242
Operating Expenses			35,017	35,017
Operating Capital Outlay			-	-
Fixed Capital Outlay			-	-
Interagency Expenditures (Cooperative Funding)			-	-
Debt			-	-
Reserves — Emergency Response			-	-
TOTAL		\$ 3,650,340	\$ -	\$ 3,650,340

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 2024–25, the District received 289 CUP applications. The mean time for processing CUP applications in FY 2024–25 (all individually processed permits) was 23.5 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 2024–25, CUP received 87 percent of the applications electronically.

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 2022–23 through FY 2024–25, Salaries and Benefits show an increase due to the alignment 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.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, Salaries and Benefits increased 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 was modified to potentially grant merit pay increases based on an employee’s documented performance. The increase in Contracted Services is mainly due to an increase in Consultant Services.

Budget Variances

The activity budget for Consumptive Use Permitting in the FY 2026–27 Preliminary Budget has a 0.1 percent, or \$3,155, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.8 percent, or \$126,874, 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 46.6 percent, or \$123,889, due to projected decreases in Consultant Services (\$112,500) and Legal Services / Attorney’s Fees (\$11,389).
- Operating Expenses will increase by 0.5 percent, or \$170, due to a projected increase in Books and Technical Materials (\$171), which is offset by a decrease in Office Furniture / Equipment Under \$5,000 (\$1).

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Major Budget Items

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

- Salaries and Benefits (\$3,473,081)
- Contracted Services
 - Consultant Services (\$65,574)
 - Data Collection and Analysis Services (\$50,000)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Legal Services / Attorney's Fees (\$5,011)
 - 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 (\$2,050)
 - Travel — District Business (\$456)
 - Training — No Travel (\$264)
 - Office Support Supplies (\$159)
 - Office Furniture / Equipment Under \$5,000 (\$85)
 - 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

4.2 Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 257,912	\$ 263,061	\$ 282,243	\$ 332,006	\$ 335,449	\$ 3,443	1.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	627	474	6,860	8,493	5,716	(2,777)	-32.7%
Operating Expenses	224	742	1,073	2,446	2,488	42	1.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 258,763	\$ 264,277	\$ 290,176	\$ 342,945	\$ 343,653	\$ 708	0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2026–27	\$ 343,653	\$ -	\$ -	\$ -	\$ -	

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 335,449	\$ -	\$ 335,449
Other Personal Services		-	-	-
Contracted Services		5,716	-	5,716
Operating Expenses		2,488	-	2,488
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 343,653	\$ -	\$ 343,653

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 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits show an increase due to increase due to the alignment 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

IV. Program and Activity Allocations

employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. The expenditures under Contracted Services increased during the same three-year comparison period mainly due to expenses in FY 2024–25 for legal services related to a terminated contract. Operating Expenses also rose, driven primarily by higher spending on professional development, reference materials, and training-related activities.

Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. 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 consulting and legal support, partially offset by the absence of prior-year legal costs associated with a terminated contract.

Operating Expenses rose modestly, driven mainly by higher recording and court-related costs.

Budget Variances

The activity budget for Water Well Construction Permitting and Contractor Licensing in the FY 2026–27 Preliminary Budget has a 0.2 percent, or \$708, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1 percent, or \$3,443, 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 32.7 percent, or \$2,777, due to a projected decrease in Legal Services / Attorney's Fees (\$2,778), which is offset by an increase in Court Reporter and Transcription Services (\$1).
- Operating Expenses will increase by 1.7 percent, or \$42, due to a projected increase in Books and Technical Materials (\$42).

Major Budget Items

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

- Salaries and Benefits (\$335,449)
- Contracted Services
 - Consultant Services (\$3,799)
 - Legal Services / Attorney's Fees (\$1,222)
 - Court Reporter and Transcription Services (\$695)
- Operating Expenses
 - Recording and Court Costs (\$972)
 - Books and Technical Materials (\$500)
 - In-State Training and Related Travel (\$412)
 - Memberships, Professional Certifications, and Licenses (\$174)
 - Advertising (\$167)

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- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 8,226,162	\$ 9,125,183	\$ 9,206,989	\$ 11,700,327	\$ 12,028,790	\$ 328,463	2.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	39,653	14,714	113,318	278,005	240,227	(37,778)	-13.6%
Operating Expenses	70,448	88,331	75,324	126,739	130,153	3,414	2.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 8,336,263	\$ 9,228,228	\$ 9,395,631	\$ 12,105,071	\$ 12,399,170	\$ 294,099	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026–27	\$ 12,399,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,399,170

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 12,028,790	\$ -	\$ 12,028,790
Other Personal Services		-	-	-
Contracted Services		240,227	-	240,227
Operating Expenses		130,153	-	130,153
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 12,399,170	\$ -	\$ 12,399,170

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 in FY 2024–25, having received over 3,600 ERP applications, which exceeded even Division leadership's projections. The DRS strives to issue quality permits quickly and has implemented and continues to maintain numerous programmatic enhancements that have improved productivity, time-to-process applications, customer satisfaction, and resource protection.

IV. Program and Activity Allocations

These process improvements include encouraging electronic submittals and enhancing a more formalized pre-application process. They also involve early informal coordination with consultants through emails or telephone calls.

Trained regulatory support specialists conduct preliminary reviews of applications for administrative completeness and advise reviewers and consultants of any deficiencies. Applications are triaged so that less complex permits can be issued more quickly.

Additional improvements include maintaining and expanding a Request for Additional Information (RAI) question library for staff, enhancing review and compliance templates, and developing a regulatory GIS viewer to facilitate desktop review of ERP applications and compliance cases.

The District is also developing a customized Power Business Information tool to track detailed ERP review and compliance metrics. Other efforts include maintaining and updating the compliance and enforcement manual, updating and enhancing compliance case management standard operating procedures, and automating mitigation bank credit transactions.

Further improvements include developing new features in E-Reg to process Out-of-Service-Area (OOSA) Mitigation Bank Credit requests, enhancing the minor and letter modification application portal, and creating a formal, tracked pre-application consultation request process.

The District is also developing a standard operating procedure for efficiently reviewing and issuing minor and letter modifications. A robust internal technical training program is maintained to ensure staff have and continue to build the skills needed for their tasks.

Review staff are trained to assist compliance staff with wetland monitoring and as-built inspections. The District also conducts an annual stakeholder survey regarding ERP review and compliance processes and needs and holds annual open house events. These events provide program updates, training, guidance, and opportunities for consultants and applicants to interact directly with District staff on 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 chapters 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

IV. Program and Activity Allocations

court. While DEP is appealing the ruling, this stay, or suspension of the program, has continued through FY 2024–25 and into FY 2025–26.

Two new major rule changes have occurred in the past 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 Chapter 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 implementation of these major rule changes, the DRS has conducted and will continue to conduct training sessions as well as participate in interagency meetings, discussions, and workshops to ensure correct and consistent application of these rules and to address their impacts 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, FTEs have slightly fluctuated and were increased to 96.8 for FY 2025–26 and will remain the same for FY 2026–27.

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, variances were seen in Salaries and Benefits and Contracted Services. Salaries and Benefits increased due to the alignment 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 expenditures under Contracted Services increased during the same three-year comparison period mainly due to expenses in FY 2024–25 for legal services related to a terminated contract.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services show an increase mainly due to cross-charges from subactivity 6.1.2 for increases in consulting support, which were partially offset by the absence of prior-year legal costs associated with a terminated contract. Operating

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Expenses increased overall, driven by higher spending on office equipment and furniture, training and professional development, communications and advertising, operational tools and uniforms, travel, safety supplies, and court-related costs. These increases were partially offset by reductions in educational reimbursements.

Budget Variances

The activity budget for Environmental Resource and Surface Water Permitting in the FY 2026–27 Preliminary Budget has a 2.4 percent, or \$294,099, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.8 percent, or \$328,463, 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 13.6 percent, or \$37,778, due to a projected decrease in Legal Services / Attorney's Fees (\$37,778).
- Operating Expenses will increase by 2.7 percent, or \$3,414, due to projected increases in Uniforms (\$120), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$560), Books and Technical Materials (\$567), Safety Supplies (\$771), and Travel — District Business (\$1,396).

Major Budget Items

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

- Salaries and Benefits (\$12,028,790)
- Contracted Services
 - Consultant Services (\$214,161)
 - Legal Services / Attorney's Fees (\$16,622)
 - 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 (\$12,641)
 - Travel — District Business (\$11,511)
 - Memberships, Professional Certifications, and Licenses (\$7,763)
 - Books and Technical Materials (\$6,800)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,160)
 - Uniforms (\$5,160)
 - 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

4.4 Other Regulatory and Enforcement Activities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,946,398	\$ 2,003,215	\$ 2,001,940	\$ 2,339,807	\$ 2,301,664	\$ (38,143)	-1.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,364	4,482	18,000	1,008	1,001	(7)	-0.7%
Operating Expenses	256,998	265,403	244,872	314,661	320,122	5,461	1.7%
Operating Capital Outlay	30,981	3,334	27,120	90,398	51,784	(38,614)	-42.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,236,741	\$ 2,276,434	\$ 2,291,932	\$ 2,745,874	\$ 2,674,571	\$ (71,303)	-2.6%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,674,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,674,571

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 2,301,664	\$ -	\$ 2,301,664
Other Personal Services		-	-	-
Contracted Services		1,001	-	1,001
Operating Expenses		320,122	-	320,122
Operating Capital Outlay		51,784	-	51,784
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 2,674,571	\$ -	\$ 2,674,571

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 2022–23 through FY 2024–25, there were noticeable increases in Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase due to the alignment 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 over the three-year period, primarily due to greater use of temporary labor, partially offset by reduced technology services. This trend also accounts for the subsequent decrease when comparing FY 2024–25 expenditures to the FY 2025–26 Adopted Budget.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Operating Expenses increased primarily due to higher insurance and bond costs. Operating Capital Outlay also rose, driven largely by investments in computer hardware, which was cross-charged from subactivity 6.1.8.

Budget Variances

The activity budget for Other Regulatory and Enforcement Activities in the FY 2026–27 Preliminary Budget has a 2.6 percent, or \$71,303, decrease compared to the FY 2025–26 Adopted 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 1.6 percent, or \$38,143, decrease in this activity due to a reallocation of 1 FTE to program 3.0.
- Contracted Services will decrease by 0.7 percent, or \$7, due to a projected decrease in Computer Technology Services (\$7).
- Operating Expenses will increase by 1.7 percent, or \$5,461, due to a projected increase in Educational Reimbursements (\$7,442), which is offset by decreases in Insurance and Bonds (\$996), Telephone and Communications (\$481), Cellular Telephones and Accessories (\$402), Repair and Maintenance of Equipment (\$84), and Computer Hardware Under \$5,000 (\$18).
- Operating Capital Outlay will decrease by 42.7 percent, or \$38,614, due to projected decreases in Computer Hardware Over \$5,000 (\$38,605) and Office Furniture / Equipment Over \$5,000 (\$9).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$2,301,664)
- Contracted Services
 - Computer Technology Services (\$1,001)
- Operating Expenses
 - Insurance and Bonds (\$138,234)
 - Telephone and Communications (\$66,668)
 - Cellular Telephones and Accessories (\$55,799)
 - Postage and / or Courier Service (\$22,000)
 - Educational Reimbursements (\$16,261)
 - Repair and Maintenance of Equipment (\$11,658)
 - Books and Technical Materials (\$3,500)
 - Computer Hardware Under \$5,000 (\$2,502)
 - Office Support Supplies (\$2,000)
 - Travel — District Business (\$1,500)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$50,533)
 - Office Furniture / Equipment Over \$5,000 (\$1,251)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

4.5 Technology and Information Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 815,218	\$ 827,301	\$ 898,698	\$ 1,066,920	\$ 1,100,271	\$ 33,351	3.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	290,433	353,638	372,089	695,640	1,151,819	456,179	65.6%
Operating Expenses	131,238	91,660	127,705	144,104	143,073	(1,031)	-0.7%
Operating Capital Outlay	245,786	74,211	489,873	66,392	64,592	(1,800)	-2.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	65,457	79,031	131,079	135,292	107,630	(27,662)	-20.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,548,132	\$ 1,425,841	\$ 2,019,444	\$ 2,108,348	\$ 2,567,385	\$ 459,037	21.8%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 2,557,369	\$ -	\$ -	\$ 9,366	\$ -	\$ 650	\$ 2,567,385

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 1,100,271	\$ -	\$ 1,100,271
Other Personal Services		-	-	-
Contracted Services		690,260	461,559	1,151,819
Operating Expenses		143,073	-	143,073
Operating Capital Outlay		64,592	-	64,592
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	107,630	107,630
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,998,196	\$ 569,189	\$ 2,567,385

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 2026–27 Preliminary Budget has a 21.8 percent, or \$459,037, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.1 percent, or \$33,351, 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 65.6 percent, or \$456,179, due to projected increases in Software Maintenance Services (\$2,748), Computer Technology Services (\$27,618), and Technology Modernization (\$520,337), which are offset by a decrease in Consultant Services (\$94,524).
- Operating Expenses will decrease by 0.7 percent, or \$1,031, due to projected decreases in Computer Hardware Under \$5,000 (\$574), Repair and Maintenance of Equipment (\$297), Training — No Travel (\$51), Computer Software (\$48), Travel — District Business (\$18), Out of State Travel / Training (\$16), In-State Training and Related Travel (\$14), Office Support Supplies (\$10), Office Furniture / Equipment Under \$5,000 (\$1), Uniforms (\$1), and Rewards, Recognition, Prizes, and Awards (\$1).
- Operating Capital Outlay will decrease by 2.7 percent, or \$1,800, due to a projected decrease in Computer Hardware Over \$5,000 (\$34,321), which is offset by an increase in Technology Modernization (\$32,521).
- Debt Services will decrease by 20.4 percent, or \$27,662, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits (\$1,100,271)
- Contracted Services
 - Technology Modernization (\$520,337)
 - Computer Technology Services (\$479,406)
 - Software Maintenance Services (\$147,033)
 - Consultant Services (\$5,043)

IV. Program and Activity Allocations

- Operating Expenses
 - Computer Hardware Under \$5,000 (\$79,651)
 - Repair and Maintenance of Equipment (\$41,279)
 - Training — No Travel (\$7,036)
 - Computer Software (\$6,754)
 - Travel — District Business (\$2,502)
 - Out of State Travel / Training (\$2,136)
 - In-State Training and Related Travel (\$1,964)
 - Office Support Supplies (\$1,376)
 - Rewards, Recognition, Prizes, and Awards (\$125)
 - Uniforms (\$125)
 - Office Furniture / Equipment Under \$5,000 (\$125)
- Operating Capital Outlay
 - Technology Modernization (\$32,521)
 - Computer Hardware Over \$5,000 (\$32,071)
- Debt Services
 - Debt Service Principal — Software Subscription (\$91,587)
 - Debt Service Interest — Software Subscription (\$16,043)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.0 Outreach

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,082,118	\$ 1,100,119	\$ 984,389	\$ 1,448,496	\$ 1,452,344	\$ 3,848	0.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	42,736	62,462	77,635	135,347	233,976	98,629	72.9%
Operating Expenses	276,882	338,736	238,157	328,891	263,718	(65,173)	-19.8%
Operating Capital Outlay	20,574	11,114	39,785	12,334	9,011	(3,323)	-26.9%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	4,850	6,006	10,087	10,642	8,333	(2,309)	-21.7%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,427,160	\$ 1,518,437	\$ 1,350,053	\$ 1,935,710	\$ 1,967,382	\$ 31,672	1.6%

IV. Program and Activity Allocations

SOURCE OF FUNDS Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,452,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,452,344
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	233,200	-	-	726	-	50	233,976
Operating Expenses	263,718	-	-	-	-	-	263,718
Operating Capital Outlay	9,011	-	-	-	-	-	9,011
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	8,333	-	-	-	-	-	8,333
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,966,606	\$ -	\$ -	\$ 726	\$ -	\$ 50	\$ 1,967,382

RATE, OPERATING, AND NON-OPERATING Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.58	\$ 1,037,589	\$ 1,452,344	\$ -	\$ 1,452,344
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	73,239	160,737	233,976
Operating Expenses			263,718	-	263,718
Operating Capital Outlay			9,011	-	9,011
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	8,333	8,333
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,798,312	\$ 169,070	\$ 1,967,382

WORKFORCE Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					(Adopted–Preliminary) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	10.40	10.28	11.28	11.84	11.58	(0.26)	-2.2%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	0.01	0.01	0.01	0.01	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10.40	10.29	11.29	11.85	11.59	(0.26)	-2.2%

IV. Program and Activity Allocations

St. Johns River Water Management District REDUCTIONS — NEW ISSUES

5.0 Outreach

Fiscal Year 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

FY 2025–26 Adopted Budget			11.85	\$ 1,935,710	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
	Salaries and Benefits		0.26	-	
1	Salary and Benefits Program 5.0 Adjustments	-	0.26		Changes to the FTEs assigned to administer the program. These adjustments were made to better align staffing levels with program needs and include internal redirections of resources to support priority activities
	Other Personal Services			-	
	Contracted Services			8,274	
1	Consultant Services	7,440			Allocated across programs based on need; overall budget increased by \$931,972
2	Legal Services / Attorney's Fees	833			Allocated across programs based upon need; overall budget decreased by \$100,000
3	Court Reporter and Transcription Services	1			Allocated across programs based upon need; total budget remains the same
	Operating Expenses			105,751	
1	Educational Supplies	105,000			Adjustment based upon historical spend and projected needs
2	Insurance and Bonds	249			Allocated across programs based upon need; total budget remains the same
3	Computer Hardware Under \$5,000	148			Allocated across programs based upon need; total budget remains the same
4	Telephone and Communications	120			Allocated across programs based upon need; total budget remains the same
5	Cellular Telephones and Accessories	100			Allocated across programs based upon need; total budget remains the same
6	Repair and Maintenance of Equipment	95			Allocated across programs based upon need; overall budget decreased by \$16,250
7	Training — No Travel	12			Learning and Development Plan updated annually for anticipated fiscal year needs
8	Computer Software	12			Allocated across programs based upon need; total budget remains the same
9	In-State Training and Related Travel	5			Learning and Development Plan updated annually for anticipated fiscal year needs
10	Out of State Travel / Training	4			Learning and Development Plan updated annually for anticipated fiscal year needs
11	Travel — District Business	4			Adjustment based upon historical spend and projected needs
12	Office Support Supplies	2			Allocated across programs based upon need; total budget remains the same
	Operating Capital Outlay			5,841	
1	Computer Hardware Over \$5,000	5,839			Allocated across programs; overall budget decreased by \$287,074
2	Office Furniture / Equipment Over \$5,000	2			Allocated across programs based upon need; total budget remains the same
	Fixed Capital Outlay			-	
	Interagency Expenditures (Cooperative Funding)			-	
	Debt Services			2,309	
1	Debt Service Principal — Software Subscription	1,893			Allocated across programs based upon GASB 96 annual estimate for SBITAs
2	Debt Service Interest — Software Subscription	416			Allocated across programs based upon GASB 96 annual estimate for SBITAs
	Reserves			-	
	TOTAL REDUCTIONS	0.26		122,175	

IV. Program and Activity Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			-	3,848	
1	Salaries and Benefits Potential Merit	3,848	-		Potential merit pay adjustment based on documented performance
Other Personal Services				-	
Contracted Services				106,903	
1	Software Maintenance Services	34			Allocated across programs based upon need; overall budget increased by \$37,954
2	Computer Technology Services	1,581			Allocated across programs based upon need; overall budget increased by \$127,472
3	Technology Modernization	40,288			New project identified
4	Communications Workplan Development and Training	65,000			New project identified
Operating Expenses				40,578	
1	Office Furniture / Equipment Under \$5,000	1			Allocated across programs based upon need; total budget remains the same
2	Books and Technical Materials	12			Allocated across programs based upon need; overall budget increased by \$1,500
3	Educational Reimbursements	565			Allocated across programs based upon need; overall budget increased by \$30,000
4	Promotional Activities	40,000			Adjustment based upon historical spend and projected needs
Operating Capital Outlay				2,518	
1	Technology Modernization	2,518			New project identified
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL NEW ISSUES		-		153,847	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2026–27		11.59	\$	1,967,382	

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.

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits show an increase due to the alignment 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 mainly due to expanded support for the Blue School Grant Program, while the decrease under Operating Expenses was mainly due to a decrease in Educational Supplies supporting the District's educational water conservation initiatives. The decrease under Operating Expenses was partially offset by increases in training, equipment, and promotional activities. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Adopted Budget.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased mainly due to a budgeted line for Legislative Services for a shared position in Washington, D.C., funded by Florida's five water management districts, as well as information technology operational needs. Operating Expenses increased overall, driven largely by higher allocations for educational supplies, which were partially offset by reductions in promotional activities.

IV. Program and Activity Allocations

Budget Variances

The program budget for Outreach in the FY 2026–27 Preliminary Budget has a 1.6 percent, or \$31,672, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.3 percent, or \$3,848, in this program 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 72.9 percent, or \$98,629, due to projected increases in Software Maintenance Services (\$34), Computer Technology Services (\$1,581), Technology Modernization (\$40,288), and Communications Workplan Development and Training (\$65,000), which are offset by decreases in Consultant Services (\$7,440), Legal Services / Attorney's Fees (\$833), and Court Reporter and Transcription Services (\$1).
- Operating Expenses will decrease by 19.8 percent, or \$65,173, due to projected decreases in Educational Supplies (\$105,000), Insurance and Bonds (\$249), Computer Hardware Under \$5,000 (\$148), Telephone and Communications (\$120), Cellular Telephones and Accessories (\$100), Repair and Maintenance of Equipment (\$95), Training — No Travel (\$12), Computer Software (\$12), In-State Training and Related Travel (\$5), Out of State Travel / Training (\$4), Travel — District Business (\$4), and Office Support Supplies (\$2), which are offset by increases in Office Furniture / Equipment Under \$5,000 (\$1), Books and Technical Materials (\$12), Educational Reimbursements (\$565), and Promotional Activities (\$40,000).
- Operating Capital Outlay will decrease by 26.9 percent, or \$3,323, due to projected decreases in Computer Hardware Over \$5,000 (\$5,839) and Office Furniture / Equipment Over \$5,000 (\$2), which are offset by an increase in Technology Modernization (\$2,518).
- Debt Services will decrease by 21.7 percent, or \$2,309, due to the estimated budget needs for the GASB 96 statement requirements 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 – \$1,452,344 for 11.58 FTEs
 - 5.1 Water Resource Education (2 FTEs)
 - 5.2 Public Information (8.46 FTEs)
 - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.5 FTE)
 - 5.6 Technology and Information Services (0.62 FTE)
- Contracted Services
 - Communications Workplan Development and Training (\$65,000)
 - Blue School Grant Program (\$60,000)
 - Technology Modernization (\$40,288)
 - Computer Technology Services (\$37,198)
 - Legislative Services (\$18,000)
 - Software Maintenance Services (\$11,384)
 - Consultant Services (\$1,531)
 - Legal Services / Attorney's Fees (\$367)
 - Court Reporter and Transcription Services (\$208)
- Operating Expenses
 - Educational Supplies (\$96,500)
 - Promotional Activities (\$61,000)
 - In-State Training and Related Travel (\$16,565)
 - Subscriptions (\$15,200)
 - Office Furniture / Equipment Under \$5,000 (\$11,017)
 - Travel — District Business (\$10,927)
 - Insurance and Bonds (\$10,703)
 - Printing and Reproduction Services (\$7,003)
 - Computer Hardware Under \$5,000 (\$6,361)
 - Telephone and Communications (\$5,162)
 - Training — No Travel (\$4,864)
 - Memberships, Professional Certifications, and Licenses (\$4,463)
 - Cellular Telephones and Accessories (\$4,321)
 - Repair and Maintenance of Equipment (\$4,099)
 - Office Support Supplies (\$1,619)
 - Uniforms (\$1,460)
 - Educational Reimbursements (\$1,259)
 - Computer Software (\$523)
 - Recording and Court Costs (\$292)
 - Out of State Travel / Training (\$165)
 - Books and Technical Materials (\$150)
 - Advertising (\$50)
 - Rewards, Recognition, Prizes, and Awards (\$10)
 - Meeting Resources (\$5)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$6,396)
 - Technology Modernization (\$2,518)
 - Office Furniture / Equipment Over \$5,000 (\$97)

IV. Program and Activity Allocations

- Debt Services
 - Debt Service Principal — Software Subscription (\$7,091)
 - Debt Service Interest — Software Subscription (\$1,242)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.1 Water Resource Education

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 25,040	\$ 48,248	\$ -	\$ 197,995	\$ 204,759	\$ 6,764	3.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	20,208	33,763	47,774	60,000	60,000	-	0.0%
Operating Expenses	178,394	269,892	110,403	201,500	96,500	(105,000)	-52.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 223,642	\$ 351,903	\$ 158,177	\$ 459,495	\$ 361,259	\$ (98,236)	-21.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 361,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,259

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 204,759	\$ -	\$ 204,759
Other Personal Services		-	-	-
Contracted Services		-	60,000	60,000
Operating Expenses		96,500	-	96,500
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 301,259	\$ 60,000	\$ 361,259

IV. Program and Activity Allocations

Trends and Changes

The District continues to implement water resource education programs for students and teachers in grades K–12 through its website, The Great Water OdysseySM (which began in 2005), and in-class and virtual presentations. The District is also entering its 11th 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 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits, Contracted Services and Operating Expenses. Salaries and Benefits show an increase due to the alignment 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 expanded support for the Blue School Grant Program. In contrast, Operating Expenses decreased overall, driven by reductions in educational supplies primarily related to an educational campaign supporting the District's focus on water conservation.

Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services have grown in response to expanded programmatic support, while Operating Expenses have fluctuated depending on operational priorities and needs, such as educational supplies. Overall, these patterns demonstrate the District's focus on aligning resources with strategic priorities and supporting key initiatives.

Budget Variances

The activity budget for Water Resource Education in the FY 2026–27 Preliminary Budget has a 21.4 percent, or \$98,236, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.4 percent, or \$6,764, 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 decrease by 52.1 percent, or \$105,000, due to a projected decrease in Educational Supplies (\$105,000).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$204,759)
- Contracted Services
 - Blue School Grant Program (\$60,000)
- Operating Expenses
 - Educational Supplies (\$96,500)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.2 Public Information

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 957,540	\$ 961,860	\$ 871,041	\$ 1,082,925	\$ 1,075,593	\$ (7,332)	-0.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,075	540	2,564	2,627	66,793	64,166	2442.6%
Operating Expenses	70,192	42,500	94,336	84,811	124,895	40,084	47.3%
Operating Capital Outlay	2,363	5,474	2,087	7,111	4,010	(3,101)	-43.6%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,031,170	\$ 1,010,374	\$ 970,028	\$ 1,177,474	\$ 1,271,291	\$ 93,817	8.0%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,271,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,271,291

IV. Program and Activity Allocations

OPERATING AND NON-OPERATING
Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 1,075,593	\$ -	\$ 1,075,593
Other Personal Services		-	-	-
Contracted Services		1,793	65,000	66,793
Operating Expenses		124,895	-	124,895
Operating Capital Outlay		4,010	-	4,010
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,206,291	\$ 65,000	\$ 1,271,291

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 2022–23 through FY 2024–25, there were noticeable variances in Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase due to the alignment 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 was primarily for legal services related to a terminated contract.

This activity had an increase when comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Operating Expenses decreased overall, primarily due to reduced spending on promotional activities, while Operating Capital Outlay increased, driven largely by investments in computer hardware.

IV. Program and Activity Allocations

Budget Variances

The activity budget for Public Information in the FY 2026–27 Preliminary Budget has an 8 percent, or \$93,817, increase compared to the FY 2025–26 Adopted 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 0.7 percent, or \$7,332, decrease in this activity due to a reallocation of 0.25 FTEs to program 1.0.
- Contracted Services will increase by 2,442.6 percent, or \$64,166, due to projected increases in Consultant Services (\$1) and Communications Workplan Development and Training (\$65,000), which are offset by decreases in Legal Services / Attorney's Fees (\$833), Computer Technology Services (\$1), and Court Reporter and Transcription Services (\$1).
- Operating Expenses will increase by 47.3 percent, or \$40,084, due to projected increases in Office Furniture / Equipment Under \$5,000 (\$1), Travel — District Business (\$1), Books and Technical Materials (\$12), Educational Reimbursements (\$565), and Promotional Activities (\$40,000), which are offset by decreases in Insurance and Bonds (\$249), Telephone and Communications (\$120), Cellular Telephones and Accessories (\$100), Repair and Maintenance of Equipment (\$21), Computer Hardware Under \$5,000 (\$4), and In-State Training and Related Travel (\$1).
- Operating Capital Outlay will decrease by 43.6 percent, or \$3,101, due to projected decreases in Computer Hardware Over \$5,000 (\$3,099) and Office Furniture / Equipment Over \$5,000 (\$2).

Major Budget Items

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

- Salaries and Benefits (\$1,075,593)
- Contracted Services
 - Communications Workplan Development and Training (\$65,000)
 - Consultant Services (\$1,140)
 - Legal Services / Attorney's Fees (\$367)
 - Court Reporter and Transcription Services (\$208)
 - Computer Technology Services (\$78)
- Operating Expenses
 - Promotional Activities (\$61,000)
 - Office Furniture / Equipment Under \$5,000 (\$11,007)
 - Insurance and Bonds (\$10,703)
 - Printing and Reproduction Services (\$7,003)
 - Telephone and Communications (\$5,162)
 - In-State Training and Related Travel (\$4,793)
 - Subscriptions (\$4,700)
 - Memberships, Professional Certifications, and Licenses (\$4,388)

IV. Program and Activity Allocations

- Cellular Telephones and Accessories (\$4,321)
- Training — No Travel (\$4,319)
- Travel — District Business (\$2,234)
- Office Support Supplies (\$1,312)
- Educational Reimbursements (\$1,259)
- Uniforms (\$1,100)
- Repair and Maintenance of Equipment (\$903)
- Recording and Court Costs (\$292)
- Computer Hardware Under \$5,000 (\$194)
- Books and Technical Materials (\$150)
- Advertising (\$50)
- Meeting Resources (\$5)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$3,913)
 - Office Furniture / Equipment Over \$5,000 (\$97)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.3 Public Relations

	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

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

Trends and Changes

No funding has been budgeted to this activity for Public Relations for the last five years.

IV. Program and Activity Allocations

5.4 Lobbying/Legislative Affairs/Cabinet Affairs — Influencing or attempting to influence legislative action or non-action through oral or written communication or an attempt to obtain the goodwill of a member or employee of the Legislature (See s. 11.045, F.S.). For purposes of the standard budget reporting format, this definition includes federal legislative action or non-action.

District Description

The District's legislative program provides staff coverage of Florida's legislative sessions, coordination with local legislative offices, and interaction with delegation members. District staff coordinate with the other water management districts and DEP to monitor state and federal legislative and congressional activities.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.4 Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 39,139	\$ 27,133	\$ 44,189	\$ 83,650	\$ 86,800	\$ 3,150	3.8%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	18,000	18,000	-	0.0%
Operating Expenses	19,159	19,354	23,569	31,245	31,245	-	0.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 58,298	\$ 46,487	\$ 67,758	\$ 132,895	\$ 136,045	\$ 3,150	2.4%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 136,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,045

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 86,800	\$ -	\$ 86,800
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		-	-	-
TOTAL		\$ 136,045	\$ -	\$ 136,045

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 regarding outreach expenditures. The District coordinates closely with the other water

IV. Program and Activity Allocations

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 2022–23 through FY 2024–25, there were noticeable increases in Salaries and Benefits and Operating Expenses. Salaries and Benefits show an increase due to the alignment 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 primarily due to In-State Training and Related Travel.

Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services had an increase due to a budgeted line for Legislative Services for a shared position in Washington, D.C., funded by Florida's five water management districts. Operating Expenses had an increase mainly due to higher spending in Subscriptions and In-State Training and Related Travel.

Budget Variances

The activity budget for Lobbying/Legislative Affairs/Cabinet Affairs in the FY 2026–27 Preliminary Budget has a 2.4 percent, or \$3,150, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.8 percent, or \$3,150, 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 (\$86,800)
- Contracted Services
 - Legislative Services (\$18,000)
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.5 Other Outreach Activities

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

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

Trends and Changes

No funding has been budgeted for this activity for Other Outreach Activities for the last five years.

IV. Program and Activity Allocations

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

District Description

This activity includes all information technology-related expenses, including computer hardware and software, data lines, computer support and maintenance, information technology consulting services, data centers, network operations, web support and updates, desktop support, and application development that are cross-charged to all activities under Program 5.0.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

5.6 Technology and Information Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 60,399	\$ 62,878	\$ 69,159	\$ 83,926	\$ 85,192	\$ 1,266	1.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	21,453	28,159	27,297	54,720	89,183	34,463	63.0%
Operating Expenses	9,137	6,990	9,849	11,335	11,078	(257)	-2.3%
Operating Capital Outlay	18,211	5,640	37,698	5,223	5,001	(222)	-4.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	4,850	6,006	10,087	10,642	8,333	(2,309)	-21.7%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 114,050	\$ 109,673	\$ 154,090	\$ 165,846	\$ 198,787	\$ 32,941	19.9%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 198,011	\$ -	\$ -	\$ 726	\$ -	\$ 50	\$ 198,787

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 85,192	\$ -	\$ 85,192
Other Personal Services		-	-	-
Contracted Services		53,446	35,737	89,183
Operating Expenses		11,078	-	11,078
Operating Capital Outlay		5,001	-	5,001
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	8,333	8,333
Reserves — Emergency Response		-	-	-
TOTAL		\$ 154,717	44,070	\$ 198,787

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 2026–27 Preliminary Budget has a 19.9 percent, or \$32,941, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 1.5 percent, or \$1,266, 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 63 percent, or \$34,463, due to projected increases in Software Maintenance Services (\$34), Computer Technology Services (\$1,582), and Technology Modernization (\$40,288), which are offset by a decrease in Consultant Services (\$7,441).
- Operating Expenses will decrease by 2.3 percent, or \$257, due to projected decreases in Computer Hardware Under \$5,000 (\$144), Repair and Maintenance of Equipment (\$74), Training — No Travel (\$12), Computer Software (\$12), Travel — District Business (\$5), In-State Training and Related Travel (\$4), Out of State Travel / Training (\$4), and Office Support Supplies (\$2).
- Operating Capital Outlay will decrease by 4.3 percent, or \$222, due to a projected decrease in Computer Hardware Over \$5,000 (\$2,740), which is offset by an increase in Technology Modernization (\$2,518).
- Debt Services will decrease by 21.7 percent, or \$2,309, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits (\$85,192)
- Contracted Services
 - Technology Modernization (\$40,288)
 - Computer Technology Services (\$37,120)
 - Software Maintenance Services (\$11,384)
 - Consultant Services (\$391)
- Operating Expenses
 - Computer Hardware Under \$5,000 (\$6,167)
 - Repair and Maintenance of Equipment (\$3,196)
 - Training — No Travel (\$545)
 - Computer Software (\$523)
 - Travel — District Business (\$193)
 - Out of State Travel / Training (\$165)
 - In-State Training and Related Travel (\$152)
 - Office Support Supplies (\$107)
 - Rewards, Recognition, Prizes, and Awards (\$10)
 - Uniforms (\$10)
 - Office Furniture / Equipment Under \$5,000 (\$10)

IV. Program and Activity Allocations

- Operating Capital Outlay
 - Technology Modernization (\$2,518)
 - Computer Hardware Over \$5,000 (\$2,483)
- Debt Services
 - Debt Service Principal — Software Subscription (\$7,091)
 - Debt Service Interest — Software Subscription (\$1,242)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.0 Management and Administration

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 6,019,602	\$ 6,696,721	\$ 7,095,880	\$ 7,957,373	\$ 8,113,123	\$ 155,750	2.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	570,587	672,738	776,153	1,049,977	1,394,280	344,303	32.8%
Operating Expenses	3,060,197	3,072,085	3,255,879	4,206,855	4,118,669	(88,186)	-2.1%
Operating Capital Outlay	207,905	60,592	381,343	114,364	85,496	(28,868)	-25.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	49,012	61,753	96,686	98,683	79,072	(19,611)	-19.9%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,907,303	\$10,563,889	\$11,605,941	\$13,427,252	\$13,790,640	\$ 363,388	2.7%

SOURCE OF FUNDS Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 8,113,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,113,123
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,386,922	-	-	6,880	-	478	1,394,280
Operating Expenses	4,118,669	-	-	-	-	-	4,118,669
Operating Capital Outlay	85,496	-	-	-	-	-	85,496
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	79,072	-	-	-	-	-	79,072
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 13,783,282	\$ -	\$ -	\$ 6,880	\$ -	\$ 478	\$13,790,640

IV. Program and Activity Allocations

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2026–27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	59.03	\$ 5,765,370	\$ 8,113,123	\$ -	\$ 8,113,123
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	1,055,192	339,088	1,394,280
Operating Expenses			4,118,669	-	4,118,669
Operating Capital Outlay			85,496	-	85,496
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	79,072	79,072
Reserves — Emergency Response			-	-	-
TOTAL			\$ 13,372,480	\$ 418,160	\$ 13,790,640

WORKFORCE

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

WORKFORCE CATEGORY	Fiscal Year					(Adopted—Preliminary) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	58.12	57.46	58.94	59.03	59.03	-	-
Contingent Worker	1.64	0.87	0.48	0.48	0.48	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.03	0.51	0.51	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	59.79	58.84	59.93	60.02	60.02	-	-

IV. Program and Activity Allocations

St. Johns River Water Management District
REDUCTIONS — NEW ISSUES
6.0 Management and Administration
Fiscal Year 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

FY 2025–26 Adopted Budget		60.02	\$ 13,427,252	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	-
Other Personal Services				-
Contracted Services				86,419
1	Consultant Services	66,419		
2	Legal Services / Attorney's Fees	20,000		
Operating Expenses				99,000
1	Safety Supplies	64,000		
2	Memberships, Professional Certifications, and Licenses	35,000		
Operating Capital Outlay				52,760
1	Computer Hardware Over \$5,000	52,760		
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt Services				19,611
1	Debt Service Principal — Software Subscription	16,023		
2	Debt Service Interest — Software Subscription	3,588		
Reserves				-
TOTAL REDUCTIONS		-	257,790	
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			-	155,750
1	Salaries and Benefits Potential Merit	155,750		
Other Personal Services				-
Contracted Services				430,722
1	Software Maintenance Services	2,790		
2	Auditing and Accounting Services	8,000		
3	Safety Training	15,000		
4	Computer Technology Services	22,662		
5	Technology Modernization	382,270		
Operating Expenses				10,814
1	Books and Technical Materials	300		
2	Other Utilities	5,000		
3	Educational Reimbursements	5,514		
Operating Capital Outlay				23,892
1	Technology Modernization	23,892		
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL NEW ISSUES		-	621,178	
6.0 Management and Administration				
Total Workforce and Preliminary Budget for FY 2026–27		60.02	\$ 13,790,640	

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 2022–23 through FY 2024–25, there were noticeable increases in Salaries and Benefits, Operating Capital Outlay, and Debt Services. Salaries and Benefits show an increase due to the

IV. Program and Activity Allocations

alignment 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. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Adopted Budget. When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased primarily due to higher spending on computer technology services. Operating Expenses also rose, driven largely by increased costs associated with property appraiser and tax collector commissions.

Budget Variances

The program budget for Management and Administration in the FY 2026–27 Preliminary Budget has a 2.7 percent, or \$363,388, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2 percent, or \$155,750, in this program 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 32.8 percent, or \$344,303, due to projected increases in Software Maintenance Services (\$2,790), Auditing and Accounting Services (\$8,000), Safety Training (\$15,000), Computer Technology Services (\$22,662), and Technology Modernization (\$382,270), which are offset by decreases in Consultant Services (\$66,419) and Legal Services / Attorney's Fees (\$20,000).
- Operating Expenses will decrease by 2.1 percent, or \$88,186, due to projected decreases in Safety Supplies (\$64,000) and Memberships, Professional Certifications, and Licenses (\$35,000), which are offset by increases in Books and Technical Materials (\$300), Other Utilities (\$5,000), and Educational Reimbursements (\$5,514).
- Operating Capital Outlay will decrease by 25.2 percent, or \$28,868, due to a projected decrease in Computer Hardware Over \$5,000 (\$52,760), which is offset by an increase in Technology Modernization (\$23,892).
- Debt Services will decrease by 19.9 percent, or \$19,611, due to the estimated budget for the GASB 96 statement requirements 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 – \$8,113,123 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 FTE)
 - 6.1.9 Technology and Information Services (5.88 FTEs)
- Contracted Services
 - Technology Modernization (\$382,270)
 - Computer Technology Services (\$352,934)
 - Training Services (\$194,200)
 - Consultant Services (\$120,555)
 - Software Maintenance Services (\$108,021)
 - Auditing and Accounting Services (\$108,000)
 - Safety Training (\$75,000)
 - Temporary (Contingent) Labor Services (\$20,000)
 - Health and Wellness (\$19,500)
 - Legal Services / Attorney's Fees (\$8,800)
 - Court Reporter and Transcription Services (\$5,000)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$3,507,967)
 - Insurance and Bonds (\$101,555)
 - Computer Hardware Under \$5,000 (\$60,355)
 - Rewards, Recognition, Prizes, and Awards (\$58,552)
 - Advertising (\$57,354)
 - Telephone and Communications (\$48,978)
 - 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)
 - Safety Supplies (\$20,700)
 - Travel — Board and Authorized Persons (\$18,000)
 - Office Support Supplies (\$17,541)
 - Educational Reimbursements (\$11,946)
 - Training — No Travel (\$11,867)
 - Other Utilities (\$9,000)
 - Memberships, Professional Certifications, and Licenses (\$7,749)
 - Recording and Court Costs (\$7,000)
 - Moving Expenses (\$6,000)
 - Meeting Resources (\$5,920)
 - Computer Software (\$4,962)
 - Promotional Activities (\$4,100)

IV. Program and Activity Allocations

- Books and Technical Materials (\$3,600)
- Uniforms (\$3,542)
- Office Furniture / Equipment Under \$5,000 (\$3,492)
- 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 (\$60,685)
 - Technology Modernization (\$23,892)
 - Office Furniture / Equipment Over \$5,000 (\$919)
- Debt Services
 - Debt Service Principal — Software Subscription (\$67,286)
 - Debt Service Interest — Software Subscription (\$11,786)

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1 Administrative and Operations Support

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminarily)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 6,019,602	\$ 6,696,721	\$ 7,095,880	\$ 7,957,373	\$ 8,113,123	\$ 155,750	2.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	570,587	672,738	776,153	1,049,977	1,394,280	344,303	32.8%
Operating Expenses	475,130	462,586	453,329	698,888	610,702	(88,186)	-12.6%
Operating Capital Outlay	207,905	60,592	381,343	114,364	85,496	(28,868)	-25.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	49,012	61,753	96,686	98,683	79,072	(19,611)	-19.9%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 7,322,236	\$ 7,954,390	\$ 8,803,391	\$ 9,919,285	\$ 10,282,673	\$ 363,388	3.7%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 10,275,315	\$ -	\$ -	\$ 6,880	\$ -	\$ 478	\$ 10,282,673

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 8,113,123	\$ -	\$ 8,113,123
Other Personal Services		-	-	-
Contracted Services		1,055,192	339,088	1,394,280
Operating Expenses		610,702	-	610,702
Operating Capital Outlay		85,496	-	85,496
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	79,072	79,072
Reserves — Emergency Response		-	-	-
TOTAL		\$ 9,864,513	\$ 418,160	\$ 10,282,673

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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.1 Executive Direction

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,479,676	\$ 1,760,015	\$ 1,754,852	\$ 1,738,195	\$ 1,787,842	\$ 49,647	2.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	25,521	24,694	25,300	52,284	52,284	-	0.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,505,197	\$ 1,784,709	\$ 1,780,152	\$ 1,790,479	\$ 1,840,126	\$ 49,647	2.8%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,840,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,840,126

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 1,787,842	\$ -	\$ 1,787,842
Other Personal Services		-	-	-
Contracted Services		-	-	-
Operating Expenses		52,284	-	52,284
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,840,126	\$ -	\$ 1,840,126

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 2022–23 to FY 2024–25, under Salaries and Benefits is due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was

IV. Program and Activity Allocations

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.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, a variation was indicated for Operating Expenses, 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 2026–27 Preliminary Budget has a 2.8 percent, or \$49,647, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.9 percent, or \$49,647 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 (\$1,787,842)
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.2 General Counsel / Legal

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 426,982	\$ 531,493	\$ 517,583	\$ 546,721	\$ 559,176	\$ 12,455	2.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	26,260	11,499	68,666	61,150	41,150	(20,000)	-32.7%
Operating Expenses	17,694	25,461	10,732	17,613	17,913	300	1.7%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 470,936	\$ 568,453	\$ 596,981	\$ 625,484	\$ 618,239	\$ (7,245)	-1.2%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 618,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618,239

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 559,176	\$ -	\$ 559,176
Other Personal Services		-	-	-
Contracted Services		41,150	-	41,150
Operating Expenses		17,913	-	17,913
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 618,239	\$ -	\$ 618,239

Trends and Changes

Budget and actual expenditures in previous fiscal years have fluctuated due to varying levels of litigation and litigation outcomes. Budgets for legal services are anticipated to remain stable in the future while identifying and implementing cost efficiencies within the subactivity.

IV. Program and Activity Allocations

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits and Contracted Service. The increase in expenditures under Salaries and Benefits is due to the alignment 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 noticeable increase primarily due to expenses in FY 2024–25 for legal services related to a terminated contract. This also explains the decrease between expenditures in FY 2024–25 and the FY 2025–26 Adopted Budget.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance, as well as internal redirections. Operating Expenses had an increase mainly due to an increase in Recording and Court Costs, which are subject to annual fluctuations based on fiscal year need.

Budget Variances

The subactivity budget for General Counsel in the FY 2026–27 Preliminary Budget has a 1.2 percent, or \$7,245, decrease compared to the FY 2025–26 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 2.3 percent, or \$12,455, 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 decrease by 32.7 percent, or \$20,000, due to a projected decrease in Legal Services / Attorney's Fees (\$20,000).
- Operating Expenses will increase by 1.7 percent, or \$300, due to a projected increase in Books and Technical Materials (\$300).

Major Budget Items

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

- Salaries and Benefits (\$559,176)
- Contracted Services
 - Consultant Services (\$27,350)
 - Legal Services / Attorney's Fees (\$8,800)
 - Court Reporter and Transcription Services (\$5,000)

IV. Program and Activity Allocations

- Operating Expenses
 - Recording and Court Costs (\$7,000)
 - Books and Technical Materials (\$3,600)
 - 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 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.3 Inspector General

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 181,545	\$ 195,998	\$ 201,565	\$ 219,703	\$ 226,833	\$ 7,130	3.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,000	2,500	-	-	-	-	-
Operating Expenses	876	830	765	1,895	1,895	-	0.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 183,421	\$ 199,328	\$ 202,330	\$ 221,598	\$ 228,728	\$ 7,130	3.2%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 228,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,728

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 226,833	\$ -	\$ 226,833
Other Personal Services		-	-	-
Contracted Services		-	-	-
Operating Expenses		1,895	-	1,895
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 228,728	\$ -	\$ 228,728

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 2022–23 to FY 2024–25, under Salaries and Benefits is due to the alignment 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 decrease during the same three-year comparison period, from FY 2022–23 to FY 2024–25, due to no new expenses associated with an external quality assurance peer review.

Budget Variances

The subactivity budget for Inspector General in the FY 2026–27 Preliminary Budget has a 3.2 percent, or \$7,130, increase compared to the FY 2025–26 Adopted Budget.

Budget categories showing variances include:

- Salaries and Benefits will increase by 3.2 percent, or \$7,130, 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 (\$226,833)
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.4 Administrative Support

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,909,185	\$ 2,020,789	\$ 2,338,486	\$ 2,772,252	\$ 2,785,331	\$ 13,079	0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	177,488	152,701	172,204	193,000	208,000	15,000	7.8%
Operating Expenses	115,415	137,703	135,043	275,352	221,866	(53,486)	-19.4%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,202,088	\$ 2,311,193	\$ 2,645,733	\$ 3,240,604	\$ 3,215,197	\$ (25,407)	-0.8%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,215,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,215,197

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 2,785,331	\$ -	\$ 2,785,331
Salaries and Benefits		\$ -	-	-
Other Personal Services		208,000	-	208,000
Contracted Services		221,866	-	221,866
Operating Expenses		-	-	-
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 3,215,197	\$ -	\$ 3,215,197

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 2022–23 to FY 2024–25, under Salaries and Benefits is due to the alignment 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.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, significant variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased primarily due to expanded safety training activities, partially offset by reduced consulting services following the completion of a one-time regulatory evaluation. Operating Expenses also increased, driven largely by higher insurance and safety-related costs, including equipment and supply replacements to support employee health and safety initiatives.

Budget Variances

The subactivity budget for Administrative Support in the FY 2026–27 Preliminary Budget has a 0.8 percent, or \$25,407, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.5 percent, or \$13,079, 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 7.8 percent, or \$15,000, due to projected increases in Auditing and Accounting Services (\$8,000) and Safety Training (\$15,000), which are offset by a decrease in Consultant Services (\$8,000).
- Operating Expenses will decrease by 19.4 percent, or \$53,486, due to a projected decrease in Safety Supplies (\$64,000), which is offset by increases in Other Utilities (\$5,000) and Educational Reimbursements (\$5,514).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$2,785,331)
- Contracted Services
 - Auditing and Accounting Services (\$108,000)
 - Safety Training (\$75,000)
 - Temporary (Contingent) Labor Services (\$20,000)
 - Consultant Services (\$5,000)
- Operating Expenses
 - Insurance and Bonds (\$101,555)
 - Safety Supplies (\$20,700)
 - In-State Training and Related Travel (\$17,315)
 - Advertising (\$14,800)
 - Office Support Supplies (\$14,500)
 - Educational Reimbursements (\$11,946)
 - Travel — District Business (\$10,050)
 - Other Utilities (\$9,000)
 - Rewards, Recognition, Prizes, and Awards (\$6,360)
 - Memberships, Professional Certifications, and Licenses (\$4,505)
 - 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 agree 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.5 Fleet Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

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

Trends and Changes

No funding has been budgeted to this subactivity for Fleet Services for the last five years.

IV. Program and Activity Allocations

6.1.6 Procurement/Contract Administration — This subactivity supports all procurement activities to purchase goods and services.

District Description

This subactivity supports all procurement activities to purchase goods and services, which includes the development of contracts; issuance of purchase orders; requests for proposals, bids, and quotes; and administration of purchasing cards, all in accordance with federal laws, Florida Statutes, Florida Administrative Code, Governing Board policies, and District procedures and guidelines.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.6 Procurement / Contract Administration

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 609,761	\$ 670,487	\$ 678,046	\$ 927,705	\$ 933,637	\$ 5,932	0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	5,250	-	-	804	804	-	0.0%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 615,011	\$ 670,487	\$ 678,046	\$ 928,509	\$ 934,441	\$ 5,932	0.6%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 934,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 934,441

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 933,637	\$ -	\$ 933,637
Other Personal Services		-	-	-
Contracted Services		-	-	-
Operating Expenses		804	-	804
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 934,441	\$ -	\$ 934,441

Trends and Changes

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, the increase under Salaries and Benefits is due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. There was a decrease under Operating

IV. Program and Activity Allocations

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

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, a significant variation is indicated for Salaries and Benefits. Salaries and Benefits in the FY 2025–26 Adopted Budget showed an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance.

Budget Variances

The subactivity budget for Procurement/Contract Administration in the FY 2026–27 Preliminary Budget has a 0.6 percent, or \$5,932, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.6 percent, or \$5,932, 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 (\$933,637)
- 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.7 Human Resources

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 738,380	\$ 803,422	\$ 830,364	\$ 902,892	\$ 938,200	\$ 35,308	3.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	146,643	227,983	261,358	287,700	298,200	10,500	3.6%
Operating Expenses	97,039	80,528	82,397	145,455	110,455	(35,000)	-24.1%
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 982,062	\$ 1,111,933	\$ 1,174,119	\$ 1,336,047	\$ 1,346,855	\$ 10,808	0.8%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,346,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,346,855

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 938,200	\$ -	\$ 938,200
Other Personal Services		-	-	-
Contracted Services		298,200	-	298,200
Operating Expenses		110,455	-	110,455
Operating Capital Outlay		-	-	-
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,346,855	\$ -	\$ 1,346,855

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 2022–23 to FY 2024–25, under Salaries and Benefits is due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was

IV. Program and Activity Allocations

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 three-year comparison period, from FY 2022–23 to FY 2024–25, the increase under Contracted Services is mainly due the District's ongoing commitment to organizational growth, talent development, and operational excellence, including expanded training initiatives. This emphasis on training also accounts for the majority of the increase observed when comparing FY 2024–25 expenditures to the FY 2025–26 Adopted Budget.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, increases are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2025–26 Adopted Budget showed an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Operating Expenses increased primarily due to expanded employee recognition initiatives, including a reward program funded through health insurance rebates, as well as higher costs associated with professional memberships, certifications, and licenses.

Budget Variances

The subactivity budget for Human Resources in the FY 2026–27 Preliminary Budget has a 0.8 percent, or \$10,808, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.9 percent, or \$35,308, 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 3.6 percent, or \$10,500, due to a projected increase in Consultant Services (\$10,500).
- Operating Expenses will decrease by 24.1 percent, or \$35,000, due to a projected decrease in Memberships, Professional Certifications, and Licenses (\$35,000).

Major Budget Items

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

- Salaries and Benefits (\$938,200)
- Contracted Services
 - Training Services (\$194,200)
 - Consultant Services (\$84,500)
 - Health and Wellness (\$19,500)

IV. Program and Activity Allocations

- Operating Expenses
 - Rewards, Recognition, Prizes, and Awards (\$52,000)
 - 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)
 - Memberships, Professional Certifications, and Licenses (\$630)
 - 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.8 Communications

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 56,929	\$ 60,531	\$ 63,133	\$ 71,689	\$ 73,779	\$ 2,090	2.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,770	493	-	735	735	-	-
Operating Expenses	115,107	121,925	103,685	100,373	100,373	-	-
Operating Capital Outlay	23,860	2,605	20,004	65,937	38,043	(27,894)	-42.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 197,666	\$ 185,554	\$ 186,822	\$ 238,734	\$ 212,930	\$ (25,804)	-10.8%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 212,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,930

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ 73,779	\$ -	\$ 73,779
Salaries and Benefits		\$ -	-	-
Other Personal Services		-	-	-
Contracted Services		735	-	735
Operating Expenses		100,373	-	100,373
Operating Capital Outlay		38,043	-	38,043
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	-	-
Reserves — Emergency Response		-	-	-
TOTAL		\$ 212,930	\$ -	\$ 212,930

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).

The increase in expenditures during the three-year comparison period, from FY 2022–23 to FY 2024–25, under Salaries and Benefits is due to the alignment with the

IV. Program and Activity Allocations

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 three-year comparison period, the decreases under Contracted Services and Operating Expenses were mainly due to reduced spending on computer technology services and telecommunications.

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 variances in both the three-year comparison period, from FY 2022–23 through FY 2024–25, as well as when comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget. This major object category is subject to fluctuate based on 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 2024–25 to the FY 2025–26 Adopted Budget, there were also variances in Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2025–26 Adopted Budget show an increase when compared to the expenditures in FY 2024–25 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 was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased modestly due to higher spending on computer technology services. Operating Expenses declined overall, reflecting reduced purchases of small computer hardware, partially offset by increased costs for cellular telephone services and accessories.

Budget Variances

The subactivity budget for Communications in the FY 2026–27 Preliminary Budget has a 10.8 percent, or \$25,804, decrease compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.9 percent, or \$2,090, 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.
- Operating Capital Outlay will decrease by 42.3 percent, or \$27,894, due to a projected decrease in Computer Hardware Over \$5,000 (\$27,894).

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$73,779)
- 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 (\$37,124)
 - 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.1.9 Technology and Information Services

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 617,144	\$ 653,986	\$ 711,851	\$ 778,216	\$ 808,325	\$ 30,109	3.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	217,426	277,562	273,925	507,392	846,195	338,803	66.8%
Operating Expenses	98,228	71,445	95,407	105,112	105,112	-	-
Operating Capital Outlay	184,045	57,987	361,339	48,427	47,453	(974)	-2.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	49,012	61,753	96,686	98,683	79,072	(19,611)	-19.9%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,165,855	\$ 1,122,733	\$ 1,539,208	\$ 1,537,830	\$ 1,886,157	\$ 348,327	22.7%

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 1,878,799	\$ -	\$ -	\$ 6,880	\$ -	\$ 478	\$ 1,886,157

OPERATING AND NON-OPERATING Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 808,325	\$ -	\$ 808,325
Other Personal Services		-	-	-
Contracted Services		507,107	339,088	846,195
Operating Expenses		105,112	-	105,112
Operating Capital Outlay		47,453	-	47,453
Fixed Capital Outlay		-	-	-
Interagency Expenditures (Cooperative Funding)		-	-	-
Debt		-	79,072	79,072
Reserves — Emergency Response		-	-	-
TOTAL		\$ 1,467,997	\$ 418,160	\$ 1,886,157

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 increased during the three-year comparison period. There was a noticeable increase in Salaries and Benefits, Contracted Services, Operating Capital

IV. Program and Activity Allocations

Outlay and Debt Services. The increase in expenditures during the three-year comparison period, from FY 2022–23 to FY 2024–25, under Salaries and Benefits is due to the alignment 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 during the same comparison period under Contracted Services increased during the comparison period, primarily due to expanded consulting and computer technology support. The increase in Operating Capital Outlay and Debt Services was mainly due to GASB 96 requirements for SBITAs. This also explains the decrease between the FY 2024–25 expenditures and the FY 2025–26 Adopted Budget for Operating Capital Outlay.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Adopted Budget, there was also a variance in Contracted Services, mainly due to an increase in computer technology 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 2026–27 Preliminary Budget has a 22.7 percent, or \$348,327, increase compared to the FY 2025–26 Adopted Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 3.9 percent, or \$30,109, 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 66.8 percent, or \$338,803, due to projected increases in Software Maintenance Services (\$2,790), Computer Technology Services (\$22,662), and Technology Modernization (\$382,270), which are offset by a decrease in Consultant Services (\$68,919).
- Operating Capital Outlay will decrease by 2 percent, or \$974, due to a projected decrease in Computer Hardware Over \$5,000 (\$24,866), which is offset by an increase in Technology Modernization (\$23,892).
- Debt Services will decrease by 19.9 percent, or \$19,611, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

IV. Program and Activity Allocations

Major Budget Items

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

- Salaries and Benefits (\$808,325)
- Contracted Services
 - Technology Modernization (\$382,270)
 - Computer Technology Services (\$352,199)
 - Software Maintenance Services (\$108,021)
 - Consultant Services (\$3,705)
- 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
 - Technology Modernization (\$23,892)
 - Computer Hardware Over \$5,000 (\$23,561)
- Debt Services
 - Debt Service Principal — Software Subscription (\$67,286)
 - Debt Service Interest — Software Subscription (\$11,786)

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 agree 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 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.2 Computer / Computer Support

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING Fiscal Year 2026–27

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

Trends and Changes

No funding has been budgeted to this activity for Computer/Computer Support for the last five years.

IV. Program and Activity Allocations

6.3 Reserves — This activity is included in the District's General Fund Deficiencies Reserve.

District Description

The District does not budget reserves for unforeseen or unexpected events. Per District Policy – Fund Balance and Reserves, the District establishes an Economic Stabilization Reserve equal to two months (16.7 percent) of operating expenditures (excludes fixed capital outlay and cooperative funding) of the General Fund based on the subsequent year's approved budget. The Economic Stabilization Reserve is reported as Committed Fund Balance and established annually for the next fiscal year prior to the end of the current fiscal year by inclusion in the Governing Board resolution establishing Committed Fund Balance amounts. The Economic Stabilization Reserve provides sufficient funds for unforeseen and unexpected events, major emergencies, and ensures the District's continued orderly operational and financial stability. Therefore, no funds are allocated for this activity.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

6.3 Reserves

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

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

Trends and Changes

No funding has been budgeted to this activity for Reserves for the last five years.

IV. Program and Activity Allocations

6.4 Other (Tax Collector/Property Appraiser Fees) — Tax collector/property appraiser fees.

District Description

This activity accounts for Tax Collector/Property Appraiser fees of the 18 counties within the District's jurisdiction. The Property Appraiser commissions are calculated by applying the proportion of District ad valorem taxes versus total levied by each county for the preceding fiscal year against each county Property Appraiser's budget. The Tax Collector commissions are calculated as 3 percent of the amount of ad valorem (property tax) collected and remitted on assessed valuation up to \$50,000,000 and 2 percent on the balance. Commissions are set by Florida Statute and are non-negotiable.

Expenditures and Budget

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

6.4 Other (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services							-
Contracted Services	-	-	-	-	-	-	-
Operating Expenses	2,585,067	2,609,499	2,802,550	3,507,967	3,507,967		-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 2,585,067	\$ 2,609,499	\$ 2,802,550	\$ 3,507,967	\$ 3,507,967	\$ -	-

SOURCE OF FUNDS Fiscal Year 2026–27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$ 3,507,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,507,967

OPERATING AND NON-OPERATING

Fiscal Year 2026–27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
		\$ -	\$ -	\$ -
Salaries and Benefits				
Other Personal Services				
Contracted Services				
Operating Expenses		3,507,967		3,507,967
Operating Capital Outlay				
Fixed Capital Outlay				
Interagency Expenditures (Cooperative Funding)				
Debt				
Reserves — Emergency Response				
TOTAL		\$ 3,507,967	\$ -	\$ 3,507,967

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 2022–23 through FY 2024–25; however, the increase in budget in FY 2025–26 is due to increased property tax values, new

IV. Program and Activity Allocations

construction within District boundaries, as well as the adopted millage rate, and will be offset by credits from tax collectors. Additionally, the FY 2026–27 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 2026–27 Preliminary Budget has no change compared to the FY 2025–26 Adopted Budget.

Major Budget Items

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

- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$3,507,967)

IV. Program and Activity Allocations

B. District Specific Programs

The FY 2026–27 Preliminary Budget assumes \$23,500,000 for new state-funded springs. Please note the budget line totaling \$13,500,000 of the \$23,500,000 is for new state-funded springs projects and is a non-project specific placeholder for FY 2026–27 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 \$131,710,324 in funding benefiting 175 springs projects. These projects have resulted in 55.2 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 Total Nitrogen (TN) and 151,200 lbs. of Total Phosphorus (TP). In addition to the DEP springs restoration funding, these numbers include other District cost-share programs that benefit the springs.

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

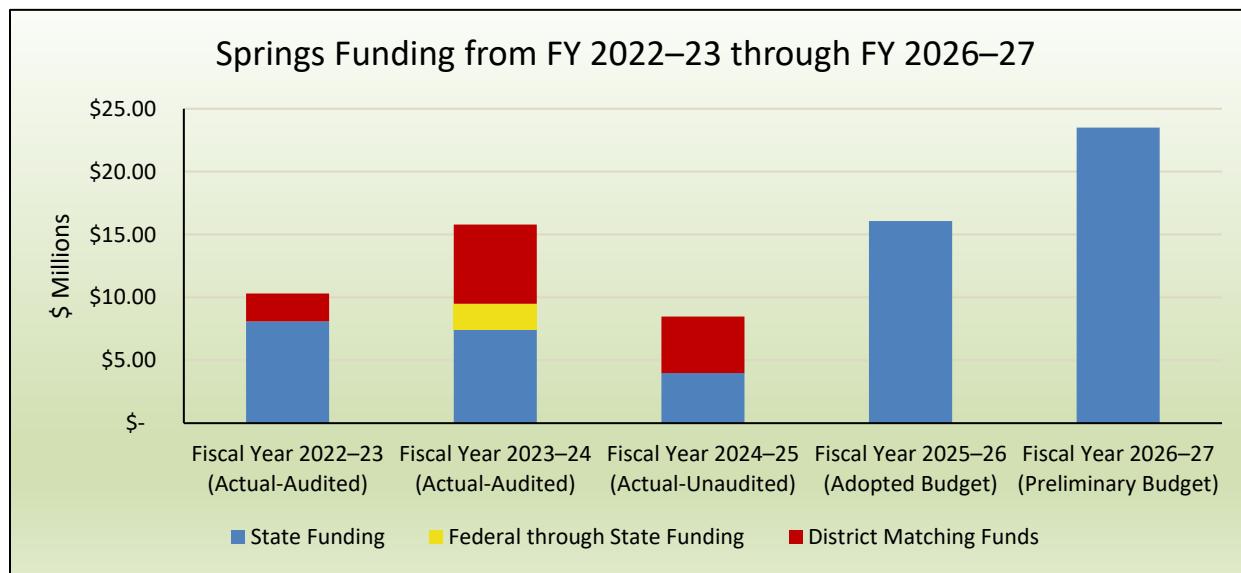
PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and FY 2026–27

PRELIMINARY BUDGET — Fiscal Year 2026–27

District Springs Program

	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Actual- Unaudited)	Fiscal Year 2025–26 (Adopted Budget)	Fiscal Year 2026–27 (Preliminary Budget)
State Funding	\$ 8,091,385	\$ 7,443,356	\$ 3,977,076	\$ 16,069,879	\$ 23,500,000
Federal through State Funding	-	2,049,241	-	-	-
District Matching Funds	2,220,379	6,294,501	4,507,648	-	-
TOTAL	\$ 10,311,764	\$ 15,787,098	\$ 8,484,724	\$ 16,069,879	\$ 23,500,000



IV. Program and Activity Allocations

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for FY 2024–25 (Actual-Unaudited), FY 2025–26 (Adopted Budget), and FY 2026–27 (Preliminary Budget).

IV. Program and Activity Allocations

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY**
Fiscal Year 2024–25 (Actual-Unaudited)
PRELIMINARY BUDGET — Fiscal Year 2026–27

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2024–25 (Actual- Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 18,967,383	\$ 11,453,303	\$ 5,219,127	\$ 1,747,902	\$ 547,051
1.1 - District Water Management Planning	5,579,915	X	X	X	
1.1.1 Water Supply Planning	4,133,999	X	X	X	
1.1.2 Minimum Flows and Levels	1,399,845	X	X	X	
1.1.3 Other Water Resources Planning	46,071	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	10,217,159	X	X	X	X
1.3 - Technical Assistance	639,164	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	622,401	X	X	X	X
1.5 - Technology and Information Services	1,908,744	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 69,433,647	\$ 36,448,307	\$ 27,601,124	\$ 2,214,401	\$ 3,169,815
2.1 - Land Acquisition	1,567,617	X	X	X	X
2.2 - Water Source Development	34,923,690	X	X	X	X
2.2.1 Water Resource Development Projects	33,857,782	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,065,908	X			
2.3 - Surface Water Projects	31,259,283	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	346,294	X	X	X	X
2.7 - Technology and Information Services	1,336,763	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$ 28,223,362	\$ 4,105,233	\$ 5,096,427	\$ 12,666,380	\$ 6,355,322
3.1 - Land Management	6,062,651	X	X	X	X
3.2 - Works	9,574,173	X	X	X	X
3.3 - Facilities	4,099,288	X	X	X	X
3.4 - Invasive Plant Control	1,720,834	X	X	X	X
3.5 - Other Operation and Maintenance Activities	1,292,480	X	X	X	X
3.6 - Fleet Services	4,119,063	X	X	X	X
3.7 - Technology and Information Services	1,354,873	X	X	X	X
4.0 Regulation	\$ 16,761,410	\$ 3,199,544	\$ 7,729,202	\$ 5,100,225	\$ 732,439
4.1 - Consumptive Use Permitting	2,764,227	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	290,176	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	9,395,631	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,291,932	X	X	X	X
4.5 - Technology and Information Services	2,019,444	X	X	X	X
5.0 Outreach	\$ 1,350,053	\$ 353,785	\$ 332,089	\$ 332,089	\$ 332,090
5.1 - Water Resource Education	158,177	X	X	X	X
5.2 - Public Information	970,028	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	67,758	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	154,090	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 134,735,855	\$ 55,560,172	\$ 45,977,969	\$ 22,060,997	\$ 11,136,717
6.0 Management and Administration	11,605,941				
6.1 - Administrative and Operations Support	8,803,391				
6.1.1 - Executive Direction	1,780,152				
6.1.2 - General Counsel / Legal	596,981				
6.1.3 - Inspector General	202,330				
6.1.4 - Administrative Support	2,645,733				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	678,046				
6.1.7 - Human Resources	1,174,119				
6.1.8 - Communications	186,822				
6.1.9 - Technology and Information Services	1,539,208				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,802,550				
TOTAL	\$ 146,341,796				

IV. Program and Activity Allocations

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
Fiscal Year 2025–26 (Adopted Budget)
PRELIMINARY BUDGET — Fiscal Year 2026–27

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2025–26 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,764,094	\$ 13,177,849	\$ 6,883,871	\$ 2,023,402	\$ 678,972
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
2.0 Land Acquisition, Restoration, and Public Works	\$ 164,421,527	\$ 58,197,400	\$ 69,850,548	\$ 28,645,354	\$ 7,728,225
2.1 - Land Acquisition	24,870,492	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	100,577,563	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
3.0 Operation and Maintenance of Works and Lands	\$ 43,436,994	\$ 7,535,383	\$ 7,572,014	\$ 19,043,466	\$ 9,286,131
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
4.0 Regulation	\$ 20,949,423	\$ 4,140,335	\$ 9,622,819	\$ 6,303,148	\$ 883,121
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
5.0 Outreach	\$ 1,935,710	\$ 488,202	\$ 482,503	\$ 482,503	\$ 482,502
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
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 253,507,748	\$ 83,539,169	\$ 94,411,755	\$ 56,497,873	\$ 19,058,951
6.0 Management and Administration	\$ 13,427,252				
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)	3,507,967				
TOTAL	\$ 266,935,000				

IV. Program and Activity Allocations

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES, AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
Fiscal Year 2026–27 (Preliminary Budget)
PRELIMINARY BUDGET — Fiscal Year 2026–27

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2026–27 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,813,268	\$ 13,154,881	\$ 6,782,650	\$ 2,212,258	\$ 663,479
1.1 - District Water Management Planning	6,669,422	X	X	X	
1.1.1 Water Supply Planning	4,797,216	X	X	X	
1.1.2 Minimum Flows and Levels	1,722,206	X			
1.1.3 Other Water Resources Planning	150,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,338,015	X	X	X	X
1.3 - Technical Assistance	698,408	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	815,005	X	X	X	X
1.5 - Technology and Information Services	2,292,418	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 83,984,703	\$ 40,478,425	\$ 25,836,716	\$ 14,651,237	\$ 3,018,325
2.1 - Land Acquisition	6,212,855	X	X	X	X
2.2 - Water Source Development	33,858,383	X	X	X	X
2.2.1 Water Resource Development Projects	31,476,931	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	2,381,452	X			
2.3 - Surface Water Projects	41,818,254	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	523,973	X	X	X	X
2.7 - Technology and Information Services	1,571,238	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$ 37,000,837	\$ 8,069,454	\$ 8,202,678	\$ 11,086,078	\$ 9,642,627
3.1 - Land Management	7,994,944	X	X	X	X
3.2 - Works	9,496,340	X	X	X	X
3.3 - Facilities	7,251,537	X	X	X	X
3.4 - Invasive Plant Control	3,352,480	X	X	X	X
3.5 - Other Operation and Maintenance Activities	754,130	X	X	X	
3.6 - Fleet Services	6,404,491	X	X	X	X
3.7 - Technology and Information Services	1,746,915	X	X	X	X
4.0 Regulation	\$ 21,635,119	\$ 4,169,108	\$ 10,023,750	\$ 6,551,880	\$ 890,381
4.1 - Consumptive Use Permitting	3,650,340	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	343,653	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	12,399,170	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,674,571	X	X	X	X
4.5 - Technology and Information Services	2,567,385	X	X	X	X
5.0 Outreach	\$ 1,967,382	\$ 496,184	\$ 490,399	\$ 490,399	\$ 490,400
5.1 - Water Resource Education	361,259	X	X	X	X
5.2 - Public Information	1,271,291	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	136,045	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	198,787	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$ 167,401,309	\$ 66,368,052	\$ 51,336,193	\$ 34,991,852	\$ 14,705,212
6.0 Management and Administration	\$ 13,790,640				
6.1 - Administrative and Operations Support	10,282,673				
6.1.1 - Executive Direction	1,840,126				
6.1.2 - General Counsel / Legal	618,239				
6.1.3 - Inspector General	228,728				
6.1.4 - Administrative Support	3,215,197				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	934,441				
6.1.7 - Human Resources	1,346,855				
6.1.8 - Communications	212,930				
6.1.9 - Technology and Information Services	1,886,157				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,507,967				
TOTAL	\$ 181,191,949				

V. Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2022–23 to FY 2026–27. The projected total workforce in FY 2026–27 is 567.75, while the total authorized positions amount to 555 FTEs.

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE**
Fiscal Years 2022–23, 2023–24, 2024–25, 2025–26, and 2026–27
PRELIMINARY BUDGET — Fiscal Year 2026–27

PROGRAM	WORKFORCE CATEGORY	2022–23 to 2026–27		Fiscal Year					Adopted to Preliminary 2025–26 to 2026–27	
		Difference	% Change	2022–23	2023–24	2024–25	2025–26 Adopted Budget	2026–27 Preliminary Budget	Difference	% Change
All Programs	Authorized Positions	18.00	3.4%	537.00	537.00	555.00	555.00	555.00	-	0.0%
	Contingent Worker	2.18	31.5%	6.92	8.31	7.92	8.76	9.10	0.34	3.9%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	1.04	39.8%	2.61	3.33	3.33	3.33	3.65	0.32	9.6%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	21.22	3.9%	546.53	548.64	566.25	567.09	567.75	0.66	0.1%
Water Resources Planning and Monitoring	Authorized Positions	(1.76)	-1.3%	135.45	139.44	137.82	133.11	133.69	0.58	0.4%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.04	3.3%	1.23	1.27	1.27	1.27	1.27	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(1.72)	-1.3%	136.68	140.71	139.09	134.38	134.96	0.58	0.4%
Land Acquisition, Restoration, and Public Works	Authorized Positions	4.99	5.8%	86.44	84.79	95.92	93.87	91.43	(2.44)	-2.6%
	Contingent Worker	1.18	236.0%	0.50	0.50	0.50	1.34	1.68	0.34	25.4%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.35	76.1%	0.46	0.50	0.50	0.50	0.81	0.31	62.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	6.52	7.5%	87.40	85.79	96.92	95.71	93.92	(1.79)	-1.9%
Operations and Maintenance of Works and Lands	Authorized Positions	1.37	1.4%	100.96	98.91	98.15	99.14	102.33	3.19	3.2%
	Contingent Worker	2.16	49.9%	4.33	6.49	6.49	6.49	6.49	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.04	8.5%	0.47	0.51	0.50	0.50	0.51	0.01	2.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	3.57	3.4%	105.76	105.91	105.14	106.13	109.33	3.20	3.0%
Regulation	Authorized Positions	11.31	7.8%	145.63	146.12	152.89	158.01	156.94	(1.07)	-0.7%
	Contingent Worker	-	0.0%	0.45	0.45	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.12	28.6%	0.42	0.53	0.54	0.54	0.54	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	11.43	7.8%	146.50	147.10	153.88	159.00	157.93	(1.07)	-0.7%
Outreach	Authorized Positions	1.18	11.3%	10.40	10.28	11.28	11.84	11.58	(0.26)	-2.2%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.01	-	0.01	0.01	0.01	0.01	0.01	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	1.19	11.4%	10.40	10.29	11.29	11.85	11.59	(0.26)	-2.2%
Management and Administration	Authorized Positions	0.91	1.6%	58.12	57.46	58.94	59.03	59.03	-	0.0%
	Contingent Worker	(1.16)	-70.7%	1.64	0.87	0.48	0.48	0.48	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.48	1600.0%	0.03	0.51	0.51	0.51	0.51	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	0.23	0.4%	59.79	58.84	59.93	60.02	60.02	-	0.0%

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 2024–25 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 24–25	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively	Annual	Cumulative
Aquifer		-
Estuary		-
Lake		102
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	96.90%
Number of water bodies with adopted MFLs	129	

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.		FY 24–25	
Annual Measures		Annual	Cumulative
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 24–25 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	34.00		30.00		29.00		30.00		29.00	
Individually processed permits	28.00		29.00		29.00		29.00		30.00	
All authorizations combined	28.00		28.00		28.00		28.00		28.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$484,155.42	\$220.07	\$617,148.05	\$288.66	\$614,498.56	\$283.05	\$775,779.59	\$342.66	\$2,491,581.62	\$284.01
Number of permits	2,200		2,138		2,171		2,264		8,773	
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	2,200	103.14	2,138	79.99	2,171	80.71	2,264	67.42	8,773	80.83
Number of staff for the permit area	21.33		26.73		26.90		33.58		108.54	

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 24–25
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 24–25 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)	10.00		0.00		19.00		13.00		12.00
All authorizations combined	11.00		6.00		17.00		13.00		12.00
For CUPs, cost to issue permit for all permit types (BPM and Metric — Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Cost
Total cost	\$56,960.32	\$292.10	\$69,456.42	\$320.08	\$55,563.65	\$290.91	\$74,452.17	\$346.29	\$256,432.56
Number of permits	195		217		191		215		818
For CUP, In-house application to staff ratio for all permit types (Metric — Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Ratio
Total number of open applications	195	82.63	217	78.62	191	80.93	215	73.38	818
Number of staff for the permit area	2.36		2.76		2.36		2.93		10.41
									78.58

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 24–25	
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)	\$ 12,955,994	8.85%
Total expenditures (State 1-6)	\$ 146,341,796	

VII. Basin Budgets

VII. Basin Budgets

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

VIII. Appendices

VIII. Appendices

A. Related Reports

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

Plan/Report/Activity	Due Date	Contact	Email/Telephone
Preliminary Budget	Annually January 15	Melissa J. Licourt	386-312-2332 mlicourt@sjrwmd.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Ryan Spohn	904-448-7914 rspohn@sjrwmd.com
Consolidated Annual Report (CAR)	Annually March 1	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
Regional Water Supply Plan	Every five years (CFWI RWSP updated 2025, NFRWSP updated 2023)	Clay Coarsey	386-312-2338 ccoarsey@sjrwmd.com
Strategic Plan	Annually December	Steve Fitzgibbons	386-312-2369 sfitzgibbons@sjrwmd.com
SWIM Plans	When required	Erich Marzolf	386-329-4227 emarzolf@sjrwmd.com
Tentative Budget	Annually August 1	Melissa J. Licourt	386-312-2332 mlicourt@sjrwmd.com
Five-Year Water Resource Development Work Program	Annually October	Shane Howell	321-473-1350 showell@sjrwmd.com

VIII. Appendices

B. Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and AWS projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Preliminary Budget includes a total of \$28,690,000 for FY 2026–27.

Since FY 2019–20, the Governor and Florida Legislature have appropriated funds to the DEP for the development of water resource and water supply projects designed to help communities plan for and implement conservation, reuse, and other water supply and water resource development projects. Priority funding will be given to regional projects in the areas of greatest need and for projects that provide the greatest benefit. Project proposals and ranking recommendations by each of the water management districts have been submitted to DEP for funding considerations. A summary of the AWS projects by anticipated funding type is included in the table below.

Alternative Water Supply Funding in SJRWMD FY 2026–27 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$2,940,000	10.2%
State Funding for AWS	\$25,750,000	89.8%
Total Funding for AWS	\$28,690,000	100.0%

District Funding for AWS

- Black Creek Water Resource Development Project (\$2,940,000)

State Funding for AWS

- Abandoned Artesian Well Plugging (\$750,000)
- Water First North Florida (\$10,000,000)
- Taylor Creek Reservoir Improvements (\$15,000,000)

VIII. Appendices

C. Outstanding Debt

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

VIII. Appendices

D. Consistency Issues for Fiscal Year 2026–27

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 2024–25, 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: 9.10 Contingent workers and 3.65 Interns. The total workforce is 567.75.

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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