

South Florida Water Management District

Fiscal Year 2025-2026

Preliminary Budget Submission

Pursuant to Section 373.535, Florida Statutes

January 15, 2025



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SOUTH FLORIDA WATER MANAGEMENT DISTRICT

January 15, 2025

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

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

**Subject: South Florida Water Management District Preliminary Budget
Submission for Fiscal Year 2025-26**

Dear President Albritton, Speaker Perez, and Legislative Committee Chairs:

Pursuant to Section 373.535(1)(a), Florida Statutes, the South Florida Water Management District (District) Governing Board respectfully submits a preliminary budget for October 1, 2025 – September 30, 2026 (Fiscal Year 2025-26) of \$1,594,604,627. This preliminary budget continues to support the implementation of Governor Ron DeSantis' Executive Order 23-06, *Achieving Even More Now for Florida's Environment* and the management of South Florida's primary water management infrastructure that provides flood control and water supply for over 9 million residents.

Along with our commitment to getting the job done effectively, we are just as focused on getting the job done efficiently. The District has become extremely lean and efficient by optimizing resources to achieve more with less. Over the past 15 years, the District **reduced** the number of full-time employees by 18% (over 300 positions) and **lowered** the operational budget by 26%. Simultaneously, in response to public demands, the District increased:

- New critical water infrastructure to operate and maintain by 52%
- Construction contract management by \$1.8 billion or 586%
- Environmental resource permit processing by 39%
- Project and conservation land to manage by 80%

To continue to maximize efficiency, the Fiscal Year 2025-26 preliminary budget includes further expense reductions to redirect revenue to Operations and Maintenance of Critical Flood Control Infrastructure:

- \$2.5 million reduction in Salary
- 10% in Travel
- 40% in Conferences

- 31% in Memberships and Licenses
- 10% in Office Supply
- 36 % in Mail Courier Services
- 50% in Employee Relocation
- 3% in Information Technology
- 10% in Regulation Bank Fees
- 13% in Department Budgets for Parts and Supplies, Subscriptions, Printing Services, Science and Technology Services, permit fees, etc.

Our preliminary budget demonstrates our Governing Board's commitment to increase transparency, accountability and fiscal discipline while maintaining the necessary public service needed to protect and improve South Florida's water resources. Thank you for taking the time to review our budget, and please feel free to contact me or Candida Heater at cheater@sfwmd.gov or (561) 682-6486 if you have questions about the Fiscal Year 2025-26 Preliminary Budget submission.

Sincerely,



Drew Bartlett
Executive Director

Enclosure

c: SFWMD Governing Board
The Honorable Alexis A. Lambert, Secretary of Florida Department of
Environmental Protection
Legislative Committee and Subcommittee Chairs
County Governing Body Members

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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 (WMDs). The report's standardized format utilizes six statutorily identified District program areas listed below.

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

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

In compliance with statutory requirements, the South Florida Water Management District submits this 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

A. History of Water Management Districts

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

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

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

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

Each of Florida's five water management districts has a history that cannot be completely detailed here. South Florida's subtropical extremes of hurricane, flood, and drought, combined with efforts to populate this "new frontier," led the U.S. Congress to adopt legislation creating the Central and Southern Florida Flood Control (C&SF) Project in 1948, the largest civil works project in the country at that time.

The C&SF Project's primary goal was to serve the needs of the region's growing agricultural and urban populations and to protect and manage water resources. The United States Army Corp of Engineers (USACE) would, over the following decades, design and build a vast network of levees, canals and other improved waterways, and water control structures designed to help manage the often-unpredictable weather extremes of the region. Construction began in 1949 and continued for more than 20 years.

In 1949, the Florida Legislature created the Central and Southern Florida Flood Control District (FCD) to act as the local sponsor for this federal project by operating and maintaining the water control network system.

Throughout its history, the agency evolved to meet gubernatorial and legislative direction. After the Florida Water Resources Act of 1972 greatly expanded the responsibilities of the existing FCD, it was renamed the South Florida Water Management District in 1976, and new boundaries were drawn to encompass the region's primary watersheds.

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Together, 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 South Florida Water Management District's website is sfwmd.gov.

II. INTRODUCTION

B. Overview of the District

The South Florida Water Management District includes about 30 percent of the state's total area, 18,000 square-miles, serving and protecting over 9 million people. The District encompasses all or part* of the 16 counties, as further illustrated in Figures 1 and 2 below, spanning from Orlando to Key West including:

Broward	Charlotte*	Collier	Glades
Hendry	Highlands*	Lee	Martin
Miami-Dade	Monroe	Okeechobee*	Orange*
Osceola *	Palm Beach	Polk*	St. Lucie

Figure 1. District Map

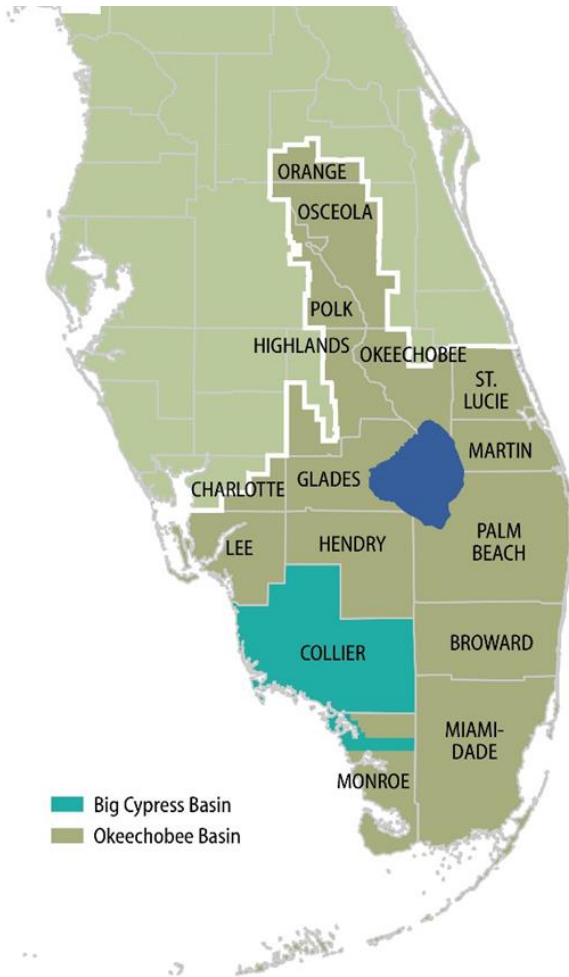


Figure 2. District Map



II. INTRODUCTION

There are two primary basins contained within the District's boundaries, the **Okeechobee Basin**, and the **Big Cypress Basin**. The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes the 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast, and the Everglades National Park. The Okeechobee Basin includes 15 of the 16 counties. The Okeechobee Basin excludes Collier County and a small portion of mainland Monroe County.

The Big Cypress Basin includes all of Collier County and a small portion of mainland Monroe County, including the Big Cypress National Preserve and the 10,000 Islands. The Big Cypress Basin primarily provides flood control and stormwater management to the citizens of Collier County and works in cooperation with Collier County and other local governments on water resource management, water resource development, and alternative water supply issues.

Governing Board

The District's Governing Board sets policy and direction for the entire agency. The Governing Board is composed of nine members appointed from specific geographic areas within the District. The members are appointed by the Governor and confirmed by the Florida Senate. Appointments are made on a staggered basis as vacancies occur. Board members serve without salary for a term of four years. The Governing Board elects its own officers, including a chairman and vice-chairman.

Legislation creating water management districts established two basin boards within the boundaries of the District. The Big Cypress Basin Board oversees water resource issues within Collier County and a small portion of mainland Monroe County. It is chaired by the District's Governing Board member representing that area along with five Basin residents appointed by the Governor and confirmed by the Florida Senate. Big Cypress Basin Board members serve terms of three years and receive no compensation. The Okeechobee Basin Board (the District's nine-member Governing Board) oversees water resource issues within the remaining counties.

Executive Office

The Governing Board appoints the agency's Executive Director and the Inspector General. The Florida Senate confirms the Executive Director. The Executive Director is responsible for administering the directives of the board and managing day-to-day District activities. The Inspector General is responsible for reviewing and evaluating internal controls to ensure the fiscal accountability of the agency, and for conducting financial and performance audits.

General Responsibilities

The District's responsibilities have expanded significantly since 1949 when it was originally created by the legislature as the Central and Southern Florida Flood Control District tasked with providing flood control at the core of its mission. The District now operates and maintains the C&SF Project, develops, and implements water supply plans, conducts ecosystem research and monitoring, regulates water use, manages land acquisition, and implements water quality improvement and ecosystem restoration plans.

To meet these core mission responsibilities, the District's proposed staffing for the Fiscal Year 2025-26 Preliminary Budget is 1,547 regular full-time equivalent (FTE) positions. District staff are located at facilities across the District's 16-county jurisdiction to provide the public with more

II. INTRODUCTION

direct and responsive access to permitting, flood control, and outreach. These facilities include eight field stations located in Big Cypress Basin (Naples), Clewiston, Ft. Lauderdale, Homestead, Miami, Okeechobee, St. Cloud, and West Palm Beach and four service centers located in Big Cypress Basin (Naples), Ft. Myers, Okeechobee, and Orlando. The District's central headquarters are in West Palm Beach. The District's annual budget is funded predominantly by state sources and property taxes as well as federal and local revenue, licenses, permit fees, grants, investment earnings, and reserve balances.

The District's major responsibilities are highlighted below:

Operations and Maintenance

The District's operations and maintenance consists of activities to effectively manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the C&SF Project, as well as the Big Cypress Basin, as authorized by Chapter 373, F.S. and as directed by the USACE Regulation Schedule. Activities include the operation and maintenance of a multi-purpose water management system comprising of approximately 2,175 miles of canals and 2,130 miles of levees/berms, 98 pumping stations, 936 water control structures, and 620 project culverts, which send water south and through waterways eastward and westward to both coasts.

Regulatory Programs

The District has several regulatory programs designed to manage and protect regional water resources, including wetlands, rivers, lakes, estuaries, and groundwater supplies. The District's responsibilities are shared with DEP and other state and local governments.

The types of permits issued by the District are listed below.

- **Environmental Resource Permits (ERPs)** regulate certain land use or construction activities that could affect wetlands or alter surface water flows that can contribute to water pollution. The District regulates residential and commercial developments, roadway construction and agriculture while the DEP regulates power plants, ports, wastewater treatment plants and single-family home projects.

An ERP covers activities such as dredging and filling in wetlands or surface waters, constructing flood protection facilities, providing storm water containment and treatment, site grading, building dams or reservoirs and other activities affecting state waters.

- **Everglades Works of the District (EWOD) Permits** are required of landowners discharging to the Everglades Agricultural Area (EAA) or C-139 Basins to reduce phosphorus in discharges flowing from the EAA or C-139 Basins and ultimately into the Everglades. The EWOD program defines phosphorus reductions to be achieved in these basins by implementing permit-approved best management practices as well as monitoring requirements.
- **Consumptive Water Use Permits (CUPs)** allow the holder to withdraw a specified amount of water, either from the ground (aquifers), or a canal, lake, or river (surface waters). These water-use permits are typically used for public supply, agricultural and nursery plant irrigation, golf course irrigation, commercial use, dewatering/mining activities and power generation. Water uses not covered by these permits include Domestic Self Supply, and water used for firefighting.

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- **Well Construction Permits** ensure that wells are built by licensed water well contractors and conform to water well construction permit standards. Unless exempt, a well construction permit must be obtained from the District or an agency delegated by the District prior to the construction, repair, modification, or abandonment of any water well, test well or monitor well within the District's jurisdiction. A consumptive use permit (CUP) may be required before the well construction permit can be issued. The District regulates the location, construction, repair, and abandonment of water wells in Monroe and Charlotte Counties, and for wells larger than 12 inches in diameter in Broward County. The District has delegated the location construction, repair, and abandonment of water wells in its remaining counties to their respective health departments or other delegated agencies. The dates when these agreements were signed between the District and the Health Departments or other delegated agencies are listed in Chapter 40E-3 and provided below:
 - Hendry – April 18, 2005
 - Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
 - Broward – June 8, 2005
 - Miami-Dade – August 10, 2005
 - City of Cape Coral – August 10, 2005
 - Lee – September 13, 2005
 - Highlands, Okeechobee, Martin, St. Lucie – May 13, 2010
- **Right of Way Permits** protect the District's ability to use the canal and levee rights of way effectively and safely in the regional system while providing for compatible public and private uses such as docks, fences, or walkways. The regional system includes canals and levees, major rivers and lakes, water conservation areas, the works of the Big Cypress Basin and certain other canals and rights of way.

Water Resource System

The **Kissimmee Basin** encompasses more than two dozen lakes in the Kissimmee Chain of Lakes, their tributary streams and associated marshes and the Kissimmee River and floodplain. The basin, which defines the northern-most region of the District, forms the headwaters of Lake Okeechobee and the Everglades. Major initiatives in the Kissimmee Basin include: the Kissimmee River Restoration Project which includes construction projects, the Kissimmee River Restoration Evaluation Program, and the Kissimmee Chain of Lakes and Kissimmee Upper Basin Monitoring and Assessment Project. Other programs and activities are associated with these projects, including ecosystem restoration, evaluation of restoration efforts, aquatic plant management, land management, water quality improvement, and water supply planning. The 56-mile channelized (C-38) Kissimmee River connects Lake Kissimmee and Lake Okeechobee. So far, three backfilling phases are now complete, and continuous water flow has been re-established to 24 miles of the meandering Kissimmee River.

Lake Okeechobee—meaning “big water” in the Seminole Indian language—spans 730 square-miles and is the largest lake in the southeastern United States. Lake Okeechobee and its wetlands are at the center of the Greater Everglades Watershed, which stretches from the headwaters of the Kissimmee River, through the Everglades and, finally, into Florida Bay. Lake Okeechobee restoration efforts are underway pursuant to the Northern Everglades and Estuaries Protection Program, under which the Lake Okeechobee Protection Program was expanded to strengthen protection for the Northern Everglades, restoring and preserving the Lake Okeechobee watershed and the Caloosahatchee and St. Lucie estuaries.

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The **Caloosahatchee River and Estuary** extends 70 miles, from Lake Okeechobee west to San Carlos Bay on Florida's southwest coast. Programs to improve the estuarine habitat, water quality, and water supply include minimum flows and minimum water levels, the Northern Everglades and Estuaries Protection Program, implementation of the Comprehensive Everglades Restoration Plan, as well as local BMPs and stormwater retrofit projects.

The **Lower Charlotte Harbor** watershed covers more than 2,230 square-miles in the lower west coast region of Florida, including the Cape Coral and Ft. Myers metropolitan areas. Goals for restoring, protecting, and managing the surface water resources of the watershed are outlined in the lower Charlotte Harbor watershed SWIM plan.

The **Estero Bay** watershed includes Central and Southern Lee County, and parts of Northern Collier and Western Hendry counties. The Estero Bay watershed assessment contains proposed management practices to improve water quality and to improve the timing and volume of freshwater inputs.

The **Indian River Lagoon** is a series of three distinct, but interconnected, estuarine systems, which extend 156 miles from Ponce Inlet to Jupiter Inlet on Florida's east coast. The South Florida and the St. Johns River Water Management Districts share responsibility for restoring and protecting this lagoon. Components of the Indian River Lagoon – South Restoration Project will benefit the quantity, quality, and timing and flows of water for the Indian River Lagoon and the St. Lucie River and Estuary.

The **St. Lucie River and Estuary** includes the north fork and south fork of the St. Lucie River. The south fork of the St. Lucie River connects with the 152-mile Okeechobee waterway. The north fork of the St. Lucie River is Federally designated as wild and scenic. Programs and initiatives to improve the timing, distribution, quality, and volume of freshwater entering the estuary include the Indian River Lagoon - South Restoration Project and the Northern Everglades and Estuaries Protection Program, as well as local BMPs and stormwater retrofit projects.

The 240 square-mile **Loxahatchee River** watershed covers parts of Palm Beach and Martin Counties and includes the communities of Hobe Sound, Tequesta, Jupiter, Jupiter Island, Jupiter Inlet Colony, Jupiter Farms, Juno Beach, and Palm Beach Gardens. To improve and protect the Loxahatchee River and Estuary, the District is implementing plans and initiatives in partnership with other agencies and organizations, including the DEP, the Loxahatchee River Management Coordinating Council, and the Loxahatchee River District. These include the Loxahatchee River Preservation Initiative, the 2010 Loxahatchee River National Wild and Scenic River Management Plan, the 2003 technical documentation to support development of minimum flows and levels for the northwest fork of the Loxahatchee River, and the 2010 Loxahatchee River Science Plan. In addition, the CERP Loxahatchee River Watershed Restoration Project Implementation Report and Environmental Impact Statement (completed April 2020) outlines a plan for providing watershed habitat restoration and a means to restore adequate flows to the river in keeping with the recommendations of the 2006 Restoration Plan for the Northwest Fork of the Loxahatchee River and its 2011 addendum.

The **Lake Worth Lagoon** watershed covers more than 450 square miles that contributes to Lake Worth and South Lake Worth in Palm Beach County. Goals for restoring and managing the watershed are found in the Lake Worth Lagoon Management Plan.

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Within the historical **Everglades**, three **Water Conservation Areas** (WCAs) and the Everglades National Park preserve about half of the original Everglades, which covers nearly 11,000 square-miles of South Florida. The WCAs are in the western portions of Palm Beach, Broward and Miami-Dade Counties and encompass 1,337 square-miles. Everglades restoration programs and projects include: research projects; implementation of the Comprehensive Everglades Restoration Plan (CERP); RECOVER (REstoration COordination and VERification); the Long-Term Plan for Achieving Water Quality Goals for the Everglades Protection Area Tributary Basins, the Northern Everglades and Estuaries Protection Program; Restoration Strategies, which includes additional water quality improvement projects to assist existing stormwater treatment areas to achieve the Everglades phosphorus criterion; and water supply planning.

Biscayne Bay is a subtropical estuary that includes 428 square-miles of marine ecosystem and 938 square-miles of watershed along the coast of Miami-Dade and northeastern Monroe counties. Projects to restore and preserve Biscayne Bay are included in the implementation of the Comprehensive Everglades Restoration Plan. The Nearshore Central Biscayne Bay Water Reservation has been adopted as part of CERP.

Florida Bay and Estuary comprise a shallow inner-shelf lagoon between the southern tip of the Florida mainland and the Florida Keys where fresh water from the Everglades mixes with the salty waters from the Gulf of Mexico to form an estuary. There are nearly 1,000 square-miles of interconnected basins and 200 mangrove islands in the bay and estuary. Through implementation of the Comprehensive Everglades Restoration Plan, the District is focused on changing freshwater flow and improving the water quality and ecology of Florida Bay.

The **Big Cypress Basin** includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, Picayune Strand State Forest, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

The **Western Basins** region, comprised of the Feeder Canal Basin and the C-139 Annex, is part of a Water Resource Evaluation effort to evaluate potential hydrologic and water quality improvements in upstream flows from lands and water bodies within the Feeder Canal drainage basin, C-139 Annex drainage basin.

Comprehensive Everglades Restoration Plan (CERP)

The Comprehensive Everglades Restoration Plan provides a framework and guide to restore, protect, and preserve the water resources of central and southern Florida, including the Everglades. It covers 16 counties over an 18,000 square-mile area and centers on an update of the C&SF Project. The goal of CERP is to capture fresh water that now flows unused to the ocean and the gulf and redirect it to areas that need it most. Most of the water will be devoted to environmental restoration; the remaining water will benefit cities and farmers by enhancing water supplies for the South Florida economy.

For more than fifty years, the C&SF Project has performed its designed function well, but it has had unintended adverse effects on the unique and diverse South Florida ecosystem. Improvements through structural and operational modifications to the C&SF Project will improve the quality, quantity, timing, and distribution of water deliveries for the environment; improve

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protection of the aquifer; improve the integrity, capability, and conservation of urban and agricultural water supplies.

The Water Resources Development Acts provided the USACE with the authority to reevaluate the performance and impacts of the C&SF Project, to recommend improvements and/or modifications to the project, to restore the South Florida ecosystem, and to provide for other water resource needs. The resulting plan was designed to capture, store, and redistribute fresh water previously lost to tide and to regulate the quality, quantity, timing, and distribution of water flows.

The CERP was approved by Congress as a framework for Everglades restoration under Title VI, Section 601 of the Water Resources Development Act (WRDA) of 2000. The CERP includes more than 60 major components and will vastly increase storage and water supply for the environment, as well as for urban and agricultural needs, while maintaining the current levels of service for flood control provided by the C&SF Project. In the WRDA of 2007, Congress authorized the following CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), Picayune Strand Restoration and the *Melaleuca* Eradication Facility. In WRDA of 2014, Congress authorized another four CERP Projects for construction - Caloosahatchee River (C-43) West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands, Broward County Water Preserve Areas, and C-111 Spreader Canal Western Project.

In the WRDA of 2016, Congress authorized the Central Everglades Planning Project (CEPP) that was subsequently modified by the CEPP Post Authorization Change Report (PACR) in WRDA 2018 and modified in WRDA 2020 to include the Everglades Agricultural Area (EAA) Reservoir. This project implements increments of six components included in the Comprehensive Everglades Restoration Plan to accomplish the restoration objectives by improving the quantity, quality, timing, and distribution of water flows to Water Conservation Area 3, Everglades National Park and Florida Bay, with ancillary benefits to the St. Lucie and Caloosahatchee estuaries, while increasing water supply for municipal and agricultural users while maintaining flood protection. In WRDA 2020, Congress also authorized the Loxahatchee River Watershed Restoration Project and modifications to the Caloosahatchee River West Basin Storage Reservoir. WRDA 2022 authorized expedited completion of the EAA Reservoir Project including the inflow pump station. WRDA 2024, pending congressional authorization in December 2024, includes authorization of the North of Lake Okeechobee Storage Reservoir (Component A) and the Western Everglades Restoration Project.

Section 373.1501, F.S., provides a legislative finding that the CERP is important for restoring the Everglades ecosystem and for sustaining the environment, economy, and social well-being of South Florida. Furthermore, this section ensures that all project components are consistent with the balanced policies and purposes of Chapter 373, F.S., and specifically Section 373.026, F.S. In Subsection 373.026(8)(b), F.S., the DEP is directed to collaborate with the District and approve each project component with or without amendments within a specified time frame. CERP components will be implemented through the execution of multiple projects. The project components will take more than 30 years to construct and will be cost-shared equally among the federal government and local sponsors, of which the District is the major local sponsor.

Northern Everglades and Estuaries Protection Program

During the 2016 Legislative Session, the Florida legislature amended the Northern Everglades and Estuaries Protection Program (NEEPP) to strengthen provisions for implementing Basin

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Management Action Plans (BMAPs) in the Northern Everglades watersheds. The legislation also clarified the roles and responsibilities, coordination, implementation, and reporting efforts of the Coordinating Agencies (the District, DEP and Florida Department of Agriculture and Consumer Services [FDACS]). In accordance with NEEPP, DEP takes the lead on water quality protection measures through BMAPs adopted pursuant to Section 403.067, F.S.; the District takes the lead on hydrologic improvements pursuant to the Watershed Protection Plans (WPPs); and FDACS takes the lead on agricultural interim measures, best management practices (BMPs), and other measures adopted pursuant to Section 403.067, F.S.

NEEPP requires the Coordinating Agencies to cooperatively develop WPPs for the Lake Okeechobee, St. Lucie, and Caloosahatchee River watersheds that identify and implement programs and projects to assist in achieving Total Maximum Daily Loads (TMDLs) established by DEP, consistent with the BMAPs. The 5-Year Update to all three Watershed Protection Plans will be published on March 1, 2025 by the District in Chapters 8B, 8C and 8D of the 2025 South Florida Environmental Report (SFER) – Volume I (sfwmd.gov/SFER).

On July 1, 2025, DEP will publish the *2024 Statewide Annual Report on Total Maximum Daily Loads, Basin Management Action Plans, Minimum Flows or Minimum Water Levels and Recovery or Prevention Strategies*. This annual report will include the status of protection and restoration actions through TMDLs, BMAPs, minimum flows or minimum water levels and recovery or prevention strategies. Visit floridadep.gov/STAR for more information.

Also on July 1, 2025, FDACS will publish the *2024 Status of Implementation of Agricultural Nonpoint Source Best Management Practices Report*, which will include annual progress reporting on the Northern Everglades watersheds. For more information, visit fdacs.gov/Divisions-Offices/Agricultural-Water-Policy.

District Everglades

The Everglades Construction Project was the first major step in Everglades restoration and a requirement of the Everglades Forever Act (EFA), passed by the Florida Legislature in 1994. It is also one of the largest environmental restoration public works projects in the nation. The cost associated with implementing the Everglades Construction Project is shared among the District, state, and federal governments. The major funding sources identified in the Everglades Forever Act were ad valorem property taxes, agricultural privilege taxes, state land funds, federal funds, Alligator Alley toll revenues, and other environmental mitigation funds.

The EFA directed the District to implement regulatory source control programs in all areas tributary to the Everglades Protection Area (EPA) to reduce phosphorus in stormwater runoff. The District was also required to acquire land, then design, permit, construct and operate a series of treatment wetlands, referred to as Everglades stormwater treatment areas (STAs), to reduce phosphorus levels from stormwater runoff and other sources before it enters the EPA. The STAs, which were originally planned to consist of approximately 40,000 acres, were expanded by approximately 5,000 acres in 2006 and 12,000 acres in 2012 for a total of approximately 57,000 acres of effective treatment area.

Despite the success of the STAs and source control programs in removing phosphorus from stormwater, the existing STAs in combination with Best Management Practices had not achieved compliance with the Everglades numeric phosphorus criterion. To address this issue, the District, DEP, and the United States Environmental Protection Agency (USEPA) engaged in technical discussions starting in 2010. The primary objectives were to establish a Water Quality Based Effluent Limit (WQBEL) for phosphorus in discharges from Everglades STA that would

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achieve compliance with the State of Florida's numeric phosphorus criterion in the EPA and to identify a suite of additional water quality projects to work in conjunction with the existing STAs to meet the WQBEL.

Based on this collaborative effort, a suite of projects that would achieve the WQBEL were identified in 2012 and are prescribed by DEP consent orders associated with EFA and National Pollutant Discharge Elimination System permits. Under the District's Restoration Strategies Program, the projects have been divided into three flow paths - Eastern, Central, and Western. The identified projects primarily consist of Flow Equalization Basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The primary purpose of FEBs is to attenuate peak stormwater flows prior to delivery to STAs, while the primary purpose of STAs is to utilize biological processes to reduce phosphorus concentrations to achieve the WQBEL. Some of the key components are listed below, all of which are operational, in the design phase, or under construction:

- The Eastern flow path contains STA-1E and STA-1W. The additional water quality projects for this flow path include the L-8 FEB with approximately 45,000 acre-feet of storage and an STA expansion of approximately 6,500 acres (5,900 acres of effective treatment area) that will operate in conjunction with STA-1W. The L-8 FEB was complete in 2017 and is operating. The first phase of the STA-1W Expansion (4,300 acres of effective treatment area) was completed in December 2020. The second phase of the STA-1W Expansion is scheduled to finish construction in December 2024. Four conveyance improvement projects have been completed to date: S-5AS Structure Modifications were completed in May 2016, the L-8 Divide Structure (G-541) was completed in July 2016, the S-375 Expansion (G-716) was completed in April 2017, and G-341 (Bolles East Canal) Related Conveyance Improvements was completed in August 2023. Construction of STA-1E Repairs and Modifications was completed in March 2023.
- The Central flow path contains STA-2 (including Compartment B) and STA-3/4. The additional project for this flow path is the A-1 FEB with approximately 60,000 acre-feet of storage that attenuates peak stormwater flows prior to delivery to STA-2 and STA-3/4. A-1 FEB operations began in November 2015.
- The Western flow path contains STA-5/6 (including Compartment C). There are two additional projects planned, the C-139 FEB which will have approximately 11,000 acre-feet of storage and internal improvements within STA-5/6 to increase the effective treatment area by approximately 800 acres. The C-139 FEB is substantially complete. Earthwork for STA-5/6 internal improvements were completed ahead of schedule, using district in-house staffing resources and equipment, providing significant cost savings versus contracting the project out to external vendors. The optimization period for the STA-5/6 improvements is ongoing.

In Fiscal Year 2019-20, the District initiated construction on a suite of STA Refurbishment projects that are being completed in addition to the projects included in the Restoration Strategies Regional Water Quality Plan. The STA Refurbishment projects will improve the hydraulics, vegetation conditions, and treatment performance of the existing STAs. They are being completed as a proactive measure to ensure the facilities are poised to achieve compliance with the WQBEL once all the Restoration Strategies projects are complete.

- The Eastern Flow Path consists of STA-1E and STA-1W. A Refurbishment project in STA-1E was completed in Fiscal Year 2020-21 that consisted of degrading remnant farm roads and filling the adjacent remnant farm ditches in Cell 6 that were causing short-circuiting in some areas and blocking flow in other areas of the cell. Refurbishment

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projects in STA-1W include work in all three flow-ways to address inefficient hydraulics and topographic issues that affect the vegetation conditions and treatment performance of the existing treatment cells. The STA-1W Refurbishment projects, except for the replacement of the G-253 structures, were completed in May 2022.

- The Central Flow Path consists of STA-2 and STA-3/4. The STA-2 Refurbishment project initially included earthwork in Cells 2 and 3 to address poor vegetation conditions and reduced treatment performance caused by short-circuits and highly uneven topography. The project also includes reinforcing the deteriorated plugs in the eastern borrow canals which will help reduce short-circuiting along the east side of each cell. The Cell 3 project included placing cuts in the remnant farm roads that were left in place during the original construction. The initial STA-2 Refurbishment project was completed in October 2023. The STA-3/4 Refurbishment project was completed in Fiscal Year 2020-21 and consisted of the installation of riprap to serve as energy dissipators or flow deflectors downstream of all seventeen gated box culverts that control flows from the STA-3/4 Inflow Canal into Cells 1A, 2A, and 3A. Design of STA-2 Cell 1 spreader canal dredging started in 2024, and construction is scheduled to be completed by June 2025. This project will remove sediment build up that is preventing the disperse of inflow water across the upstream end of the cell. Removal of the sediment, combined with vegetation management activities, is expected to promote the intended flow and treatment performance of the cell.
- The Western Flow Path consists of STA-5/6. The STA-5/6 Refurbishment project, STA-5/6 Connection Lake Okeechobee, will be constructed in two phases. Phase 1 consists of making enhancement of STA-5/6 North Seepage Canal, and structural improvements from west of G-348 structure to L-3 Canal immediately to the north of STA-5/6. Phase 1 will prevent or minimize dry-out of STA-5/6, help optimize water quality treatment performance and provide additional capacity to move lake water south to the Everglades. Design of Phase 1 started in February 2022 and is expected to be complete by May 2025. Phase 2 will consist of conveyance enhancements east of G-348 that eliminate dependence on the STA-5/6 Outflow Canal and allow year-round connection to Lake Okeechobee.

Water Supply

The District encompasses nearly 18,000 square miles divided into five distinct planning regions: Upper Kissimmee (included in the Central Florida Water Initiative [CFWI] planning area), Lower Kissimmee, Upper East Coast, Lower East Coast and Lower West Coast. Development of comprehensive water supply plans customized to each region is key to identifying and understanding current and future water needs. Based on a 20-year outlook, these plans provide detailed, basin-specific information and recommended actions. The plans highlight areas where historically used sources of water will not be adequate to meet future demands and evaluate several options for water sources— including water conservation and alternative water supply – to meet those demands.

To support diversification of supply sources, cost-share funding is made available in coordination with the State to assist local governments and water users in the development of alternative water supplies. Data collection to monitor conditions and increase knowledge of water sources is integral to the sustainability of these resources. The District conducts groundwater monitoring and aquifer system research through installation and testing of new

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wells. Groundwater models are also developed and applied to identify potential impacts of projected withdrawals, and to identify strategies for the sustainability of water resources.

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Other District Programs

The District's responsibilities extend far beyond regulatory programs, Everglades restoration, water supply plan implementation, and flood control operations.

Partnership and coordination with other levels of government and other agencies help to support water resource development projects, development of alternative water supplies, water conservation, reuse, and stormwater management goals.

Research, data collection, and analysis help ensure District projects and programs are effective. Emergency operations and management is a cornerstone of District operations, especially during the hurricane season or in times of drought. The District is also a leader in the treatment of *Melaleuca*, aquatic weed, and other exotic species and plant control.

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C. Mission and Guiding Principles of the District

The Governing Board has adopted the following Mission Statement and has made it an integral part of its overall strategic budget philosophy and structure:

The Mission of the South Florida Water Management District is to safeguard and restore South Florida's water resources and ecosystems, protect our communities from flooding, and meet the region's water needs while connecting with the public and stakeholders.

The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AORs). To guide the agency in meeting its mission-critical responsibilities, strategic priorities support core missions encompassing the AORs and include:

Restoration of Water Resources and Ecosystems (Natural Systems / Water Quality) – Safeguarding and Restoring South Florida's Delicate Ecosystem through the strategic priority:

Expediting restoration results in the Everglades by:

- Advancing the projects identified by Governor DeSantis,
- Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades,
- Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades,
- Utilizing regulatory permitting and compliance authority
- Restoring native habitats through invasive species management and prescribed fire
- Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals.

Flood Protection – Protecting South Florida's Communities from Flooding, Ensuring and Managing Water Flow through the strategic priority:

Refurbishing, replacing, improving, and managing the components of our water management system by:

- Implementing flood protection infrastructure refurbishment projects,
- Assessing and operating the water management system to meet flood protection and water supply needs considering sea level rise and the impacts of a changing climate,
- Coordinating with the U.S. Army Corps of Engineers (USACE) on infrastructure inspections and results,
- Coordinating with state/federal partners and assisting local governments to ensure operational readiness for optimal level of flood control by optimizing infrastructure maintenance, adhering to, or exceeding, industry standards and best management practices,
- Assessing sea level rise and changing weather patterns to determine impacts of future conditions on District mission,

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- Advancing adaptation strategies and infrastructure investments, in coordination with local, regional, state and federal partners, to continue to increase resiliency of its flood protection system and other mission critical services.

Water Supply – Ensuring Water for South Florida’s Communities through the strategic priority:

Meeting the water needs of the environment and preparing for current and future demands of water users by:

- Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders, and the public,
- Planning for region’s water resource needs with consideration of climate change and sea level rise challenges,
- Encouraging development of alternative water supply projects to diversify water supply,
- Promoting water conservation measures,
- Utilizing regulatory permitting and compliance authority, and
- Using water reservation and minimum flow and minimum water level authority to protect water for natural systems.

In addition to the Areas of Responsibility (AORs), described above, the District has an additional strategic priority:

Public Engagement & Administration – Delivering efficient and cost-effective services on behalf of South Florida citizens through the strategic priority:

Ensuring South Florida taxpayers receive efficient and effective customer service by:

- Focusing resources on core functions, minimizing administrative costs, and measuring performance,
- Ensuring accountability, transparency, and public involvement in District decisions, and
- Employing and developing a high-quality, diverse workforce.

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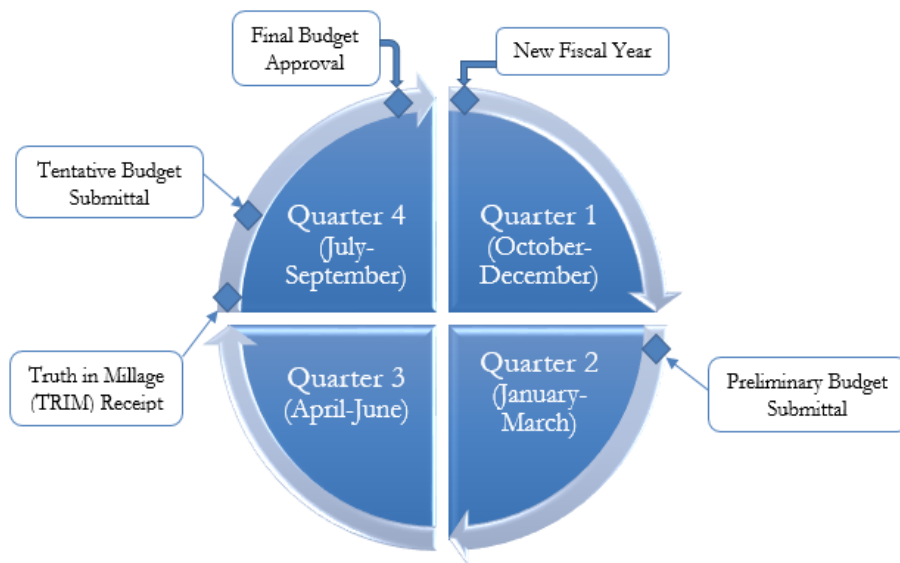
D. Development of the District Budget

This District's fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees and subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 3 shows the cyclical nature of this process.

Figure 3: Budget Process

South Florida Water Management District

Annual Budgeting Cycle



Prior to 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 Fiscal Year 2025-26, as well as the rolled-back rate and the date, time, and location of the public hearing on the matter.

The District will hold two TRIM public hearings in September. The first public hearing will take place on Thursday, September 11, 2025, at 5:15 P.M., at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL. The second and final public hearing will take place on Tuesday, September 23, 2025, at 5:15 P.M., at the District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406. 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 Fiscal Year 2025-26 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. The Preliminary Budget maintains an operating profile consistent with Fiscal Year 2024-25 and in-line with current revenue levels to ensure sustainability except for:

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additional expenses required to support new Everglades restoration infrastructure turned over for operations, operational changes attributed to inflationary increases, such as fuel, service contracts, and commodities necessary for repairs to aging water management infrastructure that provides critical flood control as a part of the Central and Southern Flood Control System (C&SF). Everglades restoration projects construction activities are typically funded by state appropriations and do fluctuate based on project schedules. District ad valorem revenues pay for operations and maintenance of the Everglades restoration projects and operations and maintenance of the existing water management infrastructure. The aging infrastructure and new Everglades restoration projects coming online require additional resources to ensure flood control, ecosystem restoration and water supply needs are met. To deliver on SFWMD's commitment to our core mission functions while delivering efficient and cost-effective services on behalf of South Florida taxpayer investments, it is necessary to maintain the current millage rate for the upcoming fiscal year. This supports the state's significant investments in expedited Everglades and water quality projects, which will be operated and maintained by the District. Additionally, state sources have been generously provided to assist in funding the operations and maintenance of the Districts aging Critical Flood Control Infrastructure to bridge the variance from ad valorem.

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E. Budget Guidelines

The District developed its budget under the guidelines 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 excess 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:

- Focus on core mission to safeguard and restore South Florida's water resources and ecosystems while protecting communities from flooding and meeting the region's present and future water supply needs through activities and projects supporting Governor DeSantis' Executive Order 19-12 - *Achieving More Now for Florida's Environment* and his historic Executive Order 23-06 - *Achieving Even More Now for Florida's Environment*, such as restoration of water resources and ecosystems, flood protection, water supply and natural systems/water quality;
- Implement efficiencies that reduce operational expenses, non-core costs, and administrative overhead;
- Direct funding to restoration, public works, and operations and maintenance of lands and works;
- Continue implementation plans for beneficial use of Fund Balance,
- Maintain an adequate fund balance for emergencies; and
- Issue no additional debt.

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.

- 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.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have a cumulative purchase of land in excess of \$50 million in the Preliminary Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Preliminary Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not Applicable for Preliminary Budget submittal.

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

Outreach and Management & Administration Percent of Budget

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Fiscal Year 2025-26 Preliminary Budget

State Program	Fiscal Year 2025-26 Preliminary Budget	% of Total Preliminary Budget
5.0 Outreach	\$ 1,471,532	0.09%
6.0 District Management and Administration	\$ 40,901,461	2.56%
5.0 and 6.0 TOTAL	\$ 42,372,993	2.66%
GRAND TOTAL (Programs 1.0 through 6.0)	\$ 1,594,604,627	100.00%

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F. Budget Development Calendar and Milestones

Date	Activity
October 1 st	New Fiscal Year Begins
October	Preliminary Budget Development Begins
October – December	Present draft Preliminary Budget to Governing Board
December	Preliminary Budget due to DEP for review
January 1 st	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with Section 200.065, F.S. due to the Department of Financial Services (373.503(6), F.S.).
January 15 th	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1 st	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15 th	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April – May	District continues evaluation and refinement of the budget
June 1 st	Estimates of taxable values from the county property appraisers
July 1 st	If no action is taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.) Property Appraisers provide certified taxable values to Districts – TRIM (193.023(1) & 200.065(1), F.S)
July 10 th	District Governing Board adopts the proposed millage rates and approves the August 1 st submittal of the Tentative Budget (373.536(2), F.S.)
July 11 th	Tentative Budget due to DEP for review. Please see annual calendar for specific date requirements
August 1 st	Tentative Budget due to the Governor and Legislature as well as Secretary of the DEP and governing bodies of each county in the District (373.536(5)(d), F.S.)
August (TBD)	Tentative Budget presented to legislative staff.

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Date	Activity
August 4 th (35 days of TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 5 th	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 9 th	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 11 th	Public hearing to adopt the millage rate and the Tentative Budget at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(c), F.S.)
September 15 th	Certify by resolution the Everglades and C-139 agricultural privilege tax roll to the tax collector of each county in which a portion of the EAA/C-139 is located (373.4592(6)(b) and 373.4592(7)(b), F.S.) Submit DR-408A Certificate to Non-Ad Valorem Assessment Rolls to the county tax collectors.
September 23 rd	Public hearing to adopt the final millage rate and Final Budget at District Headquarters located at 3301 Gun Club Road, West Palm Beach, FL 33406 (373.536(3) and 200.065(2)(d), F.S.)
September 26 th	Send copies of the resolutions adopting the millage rates and budget to the property appraisers/tax collectors within 3 days after adoption (200.065(4), F.S.)
September 30 th	District Fiscal Year Ends.
October 1 st	District Fiscal Year Begins.
October 3 rd	District submits Adopted Budget for current fiscal year to the Governor and the Legislature (373.536(6)(a)1, F.S.)
October 23 rd	District submits TRIM certification package to the Department of Revenue (200.068, F.S.)

III. BUDGET HIGHLIGHTS

A. Current Year Accomplishments and Efficiencies

Below are highlights of accomplishments this fiscal year to date and what is anticipated to occur during the remainder of Fiscal Year 2025-26.

Accomplishments

1.0 Water Resources Planning and Monitoring

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

Big Cypress Basin

- Continued the 3-year Corkscrew Watershed Initiative planning study (2024-2027) to identify projects for restoration of the Corkscrew Swamp and reduce risk of flooding, while also maintaining water supply. The work plan and data collection have been completed. Model refinement, the development of performance measures and metrics, and identification of projects for accelerated implementation are currently underway.

Water Supply Planning

- Water Supply Plan Updates
 - Lower Kissimmee Basin (LKB): Completed the five-year update to the LKB Water Supply Plan with demand projections through 2045. Conducted the second and final stakeholder meeting and public review and comment period. The 2024 LKB Water Supply Plan Update was approved by the Governing Board in December 2024
 - Lower East Coast (LEC): Completed the five-year update to the LEC Water Supply Plan with demand projections through 2045. The 2023-2024 LEC Water Supply Plan Update was approved by the Governing Board in September 2024. In support of LEC planning efforts, staff completed development of the new East Coast Surficial Aquifer System Model (ECSM), including an independent scientific peer review. This is a density-dependent groundwater model that evaluates the potential for saltwater intrusion and the effects of sea-level rise. Water supply simulations using the ECSM will be completed by the end of Fiscal Year 2025.
 - Central Florida Water Initiative (CFWI): Continued development of the five-year update to the CFWI Water Supply Plan, in coordination with the St. Johns River Water Management District and the Southwest Florida Water Management District. The updated plan will include demand projections through 2045. The Districts conducted a total of three public meetings and public review and comment period for the draft plan. The Districts anticipate that the 2025 CFWI Water Supply Plan will be presented for approval to the three Districts' Governing Boards in November 2025.

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Development of Minimum Flows and Minimum Water Levels, Water Reservations, Research, Data Collection, Analysis, and Monitoring

- Completed draft of preferred alternative for revised regulation schedule for Water Conservation Area 2A.
- For the first two months of Fiscal Year 2024-25, the District Laboratory posted to the Laboratory Information Management System (LIMS) 19,842 results and closed 423 work orders. The District Laboratory also loaded 39,416 results to DBHYDRO and 22,667 results to the DEP's Watershed Information Network (WIN). Additionally, the District Laboratory posted 5,691 continuous monitoring data points and validated hundreds of these for the Expanded Monitoring Grant initiative. The District Laboratory anticipates 14,000 more tests will be posted to LIMS monthly and uploaded to the appropriate database through the remainder of the fiscal year.
- Continued executing the multi-agency S-333 working group recommendations approved by the agency leaders. Task accomplishments include a preliminary survey, geotechnical investigation and final survey, site alternatives evaluation, round one and round two modeling, permit acquisitions, and finalized the Monitoring and Assessment Plan (MAP). Grant agreement with DEP for funding of this effort will be developed by the fourth quarter.
- Completed retrofitting the continuous flow-through water quality analysis system to a longer-range Florida Bay monitoring boat. This allows staff to capture the water quality in regions of Florida Bay most sensitive to hypersalinity and seagrass die-off.
- Completed two new well clusters, one in the most southern region of WCA-3A and the other in the most southern region of WCA-3B as part of the Groundwater Exchange Monitoring and Modeling (GEMM) program. These wells will be used to differentiate the movement and distribution of groundwater south to the Everglades National Park (ENP) compared to east for water supply.
- GEMM Connectivity Study: Sampling of 48 data sondes in the ENP to document flow patterns from Shark River Slough into Taylor River Slough is expected to be completed by fourth quarter of Fiscal Year 2024-25.
- Chapter 6 (Everglades Research and Evaluation) of the 2025 South Florida Environmental Report is completed. The draft version of Chapter 6 (Everglades Research and Evaluation) of the 2026 South Florida Environmental Report is expected to be completed by fourth quarter of Fiscal Year 2025.
- Completed the Wading Bird Report on the 2022 and 2023 nesting seasons to be published in 2025.
- Tested the utility of continuous water quality loggers to identify how changes in hydrology influence water quality in Central Florida Bay.
- Completed all Greater Everglades and Florida Bay contributions to the 2024 RECOVER Systems Status Report as per CERP Regulatory requirements.
- Documented the impacts of the invasive Asian Swamp Eel on invertebrates and fish in Taylor Slough.

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- Designed and implemented a high-resolution hydrodynamic model of the CEPP-S water control structures on the L-67A, with the flow dynamics associated with plugging the L-67C canal, as part of the CEPP-S Adaptive Management Plan.
- A revised WCA-2A Regulation Schedule designed to be more protective of the ridge-slough-tree island landscape is expected to be completed by third quarter of Fiscal Year 2025.
- Submitted a final draft of the 2024 Loxahatchee River National Wild and Scenic Management Plan to the Loxahatchee River Management Coordinating Council in September. In December 2024, the plan will be forwarded to the SFWMD Executive Director and DEP Secretary for their review and approval, then it will be forwarded to the US Department of the Interior, Bureau of Land Management where it will be posted on the National Wild and Scenic River Systems web page.
- Implemented the Environmental Protection Agency (EPA) grant for oyster restoration modeling in the Caloosahatchee River Estuary. The team includes the University of South Florida (USF), the Sanibel Captiva Conservation Foundation (SCCF) and Ecological Science Associates (ESA). A particle tracking model will be built to predict where oyster spat is likely to settle based on flow conditions. This information will be used to target suitable oyster reef restoration locations. The agreement with SCCF has been finalized and work is underway, and the agreements for USF and ESA will be finalized by January 2025.
- Completed a one-year study to use a combination of field data to characterize salinity gradients, water mass attributes, and water quality patterns in Lake Worth Lagoon to better understand canal inflow impacts on lagoon water quality.
- The annual Snail Kite population and nest survey of the Kissimmee Chain of Lakes, Lake Okeechobee, Everglades stormwater treatment areas (STAs), and other District waterbodies will be completed by September 2025.
- Continued annual assessments of Lake Okeechobee ecological health under the Research and Water Quality Monitoring Plan component of NEEPP. Monitoring includes macroinvertebrate, phytoplankton, zooplankton, marsh vegetation composition and distribution, and submerged aquatic vegetation (SAV).
- Complete Fiscal Year 2024-25 Kissimmee River Restoration Evaluation Program data collection, sampling, and reporting by September 30, 2025, including hydrologic data collection to assess restoration targets and needs, geomorphic data collection and analysis, annual sampling for the bass population monitoring study, dissolved oxygen data collection for exploration of the causes of anoxic conditions in the project area, aerial and satellite imagery for vegetation mapping, and avian data collection to assess habitat use by wetland-dependent species.
- In collaboration with Florida Fish and Wildlife Conservation Commission (FWC), conducted the second largemouth bass movement cooperative agreement to assess how sportfish respond to changes in dissolved oxygen within reconstructed portions of the Kissimmee River.

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Water Management Planning, Other Water Resources Planning, and Technical Assistance (including Local and Regional Plan and Program Overview)

- The Compliance Assessment and Reporting Section of the Water Quality Bureau is responsible for the overall production of the annual South Florida Environmental Report (SFER). The draft 2025 SFER publication in compliance with Section 373.036(7), F.S, will consolidate more than 85 individual mandated reports and plans, including those required by state-issued permits, into a single document. The final report will contain three volumes and accompanying supporting materials. The draft Volume I, which consisted of 14 chapters and 36 appendices and was 2,049 pages, was posted in November 2024 for peer and public review. Work on the other two volumes of the draft 2025 SFER is also currently under production and will be completed in March 2025. The 3rd SFER Science Open House for the Governing Board Members and public will take place in March 2025. Work on the 2026 SFER will begin in spring 2025.

Water Resources & Systems Modeling

- Initiated efforts to apply the USACE'S HEC-FDA economics tool to the south Florida region in support of the Broward Basins – Section 203 efforts. This tool is an economics model required for use in the federal planning process and this application will be the first time it has been used to support refinement to the C&SF infrastructure.

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.

Everglades and Local Projects Water Quality Improvement

- Restoration Strategies (RS) Consent Order milestones achieved or expected to be achieved in the current fiscal year, for which milestone compliance reports have been or will be submitted to DEP:
 - Substantially completed construction of STA 1-W Expansion #2 G-780, G-781, and G-782 Pump Stations.
 - Continued initial optimization for the STA-5/6 Internal Improvements in Cells 2A and 3A. Expect completion by fourth quarter.
- Storm Water Treatment Area refurbishments are a District initiative:
 - Completed design of STA-2 Cell 1 dredging of spreader canal. The construction is scheduled to be completed by June 2025.
 - Completed construction to raise Florida Power and Light's access pads as part of STA-2 Cell 8 Improvements. Continued the design of four remaining components to improve conveyance along the STA-5/6 north seepage canal and build a pump station near the west end of that canal. The design for three conveyance packages and one pump station package are expected to be completed by January 2025 and May 2025, respectively.

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- Completed Restoration Strategies Science Plan (RSSP) by end of 2024. Final studies highlighted below:
 - Completed the Faunal Effects on STAs Study to evaluate the potential of aquatic fauna to affect phosphorus reduction in STA surface waters. Small fish recycle a substantial amount of phosphorus by excretion. Large fish resuspend less phosphorus than the small fish recycle. However, these activities, especially related to nesting, can affect SAV areas. Large fish grazing on germinating SAV inhibits regrowth.
 - Completed the Landscape Study. Using two 100 feet flumes this study confirmed that water levels, flow and plant density affect mixing of the water column which can lead to improved phosphorus removal. The Study supports the concept that high flow events should be avoided or minimized in the STAs, which is the purpose of the FEBs. Pulsed waves and increased plant density increased surface water slope, overall flow resistance and mixing. Further investigation of pulsing flows at the STA level should be evaluated.
- With the completion of RSSP, research and monitoring efforts within the STAs will focus on management implications and strategies learned from the RSSP studies. Some of these efforts are highlighted below:
 - Initiated SAV Recovery STA-2 Cell 3 Drawdown project to evaluate the effect of managed water level drawdown on recovery of submerged aquatic vegetation (SAV) populations and phosphorus retention in the STAs. Previous work demonstrated that SAV germination and growth were enhanced following a drawdown. Project components will evaluate water quality, soils, vegetation, and fish population changes before and after the drawdown.
 - Initiated Fire as a Management Tool in the STAs project to evaluate the effects of prescribed burns on inflow areas reducing undesirable vegetation to enhance cattail health and evaluating the water quality effects of burning in outflow regions to improve phosphorus retention. Project components will collect water quality, vegetation, and soils and will take place in STA-3/4 Western Flow-way.
 - Initiated Ten Mile Creek Water Preserve Area Nitrogen Source Investigation. The reservoir component of this area has consistently shown a reduction in total phosphorus (TP) concentrations and loads since beginning operation in 2017, however total nitrogen (TN) has been higher in the reservoir outflow compared to TN inflow concentrations. The goal of this project will be to identify potential causes of TN increases in the reservoir that may help lead to recommendations for remediation to reduce TN in water being discharged to the North Fork of the St. Lucie River.
 - Completed storm damage assessment in STA-1E Cell 2 after SFWMD experienced above average rainfall over a week in June 2024. This rainfall resulted in high water conditions in STA-2 Cells 4, 5, and 6 for over 10 days. Vegetation damage assessments were conducted for Typha.
 - Initiating updated topographic surveys of the STAs. New topographic surveys will be completed for each of the Everglades STAs over the course of several years. New surveys need to be completed on a routine basis to have an accurate assessment of water depths in the treatment cells and to establish appropriate target stages for vegetation sustainability.

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Comprehensive Everglades Restoration Plan

- For the Central Everglades Planning Project (CEPP), design continues for the CEPP EAA Miami Canal Conveyance Improvements Phases 1 and 2, and construction of Phase 1 is expected to begin in the Spring. Construction continues CEPP EAA North New River Canal Conveyance Improvements. Continued construction of the EAA A-2 STA. A-2 Reservoir S-623 Inflow Pump Station design to be completed in January 2025. A-2 Reservoir Construction Village construction substantial completion scheduled for February 2025. Continued coordination with the USACE on the CEPP New Water Seepage Barrier Wall Validation Report. For CEPP North, continued construction of S-8 Pump Station Modification Phase 1 crane refurbishment and the S-620 Structure; continued design of the S-8 Pump Station Phase 2 with construction planned to start during the third quarter of Fiscal Year 2024-25. Continued design of the CEPP North L-4 Canal Improvements, L-5 Canal Improvements, Miami Canal Backfill, S-8A Complex, and S-622 Gated Culvert with construction of the latter planned to start in the third quarter of this fiscal year. For CEPP South, continued negotiating agreements with the Florida Department of Transportation for S-355W and S-356 Pump Station, and will begin development of the CEPP South Limited Re-evaluation Report for L-67C backfill and options associated with CEPP-South implementation and adaptive management.
- Completed construction of the CEPP New Water Seepage Barrier, which allows for hydrologic restoration in Everglades National Park while preventing problematic water levels on property to the east.
- For the CEPP Operational Plan (CEPP 1.0), continued coordination with stakeholders to create ecologically beneficial hydrologic times-series for gauges in WCA-3 and BCA9 in ENP. The time-series data will be used as targets when evaluating different operational scenarios to optimize the restoration of the ridge-slough landscape. Evaluation of the CEPP model output is planned for completion by fiscal year-end. Completed the revised regulation schedule for WCA-2A and it will be incorporated into CEPP 1.0 modeling.
- Continued operational testing of the Indian River Lagoon (IRL) South C-44 Reservoir and STA. Continued construction of the C-23 to C-44 Estuary Discharge Diversion project. Amending the Project Partnership Agreement with the USACE for IRL South to include the design refinements for the C-25 Reservoir and STA (RSTA). Continued construction of Package I of the IRL C-23/C-24 South Reservoir Project while moving toward the final design of Package II. Assessed the feasibility of Index-Velocity monitoring at Gordy Road to collect flow data needed for the C23/C24 STA and Reservoir. Started construction of the C-25 RSTA Package I and completed the Final Design of Package II. Completed design of C-44 recreation plan. Construction of the C23/C24 reconnaissance, surveillance, and target acquisition telecommunications tower planned to start in January 2025.
- Continued coordination with USACE on the Project Partnership Agreement for the IRL-South Phase 2 project natural lands component. Began the planning effort to include recreation features to the IRL South Phase I and II projects.
- For the Lake Okeechobee Watershed Restoration Project (LOWRP), selected pre-purchase vendors for C-38S Aquifer Storage and Recovery Demonstration Treatment Facility Membrane Equipment in December 2024. Other accomplishments planned for

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this fiscal year include: advertise for bids on the LOWRP Aquifer Storage and Recovery (ASR) Wells C-38S Wells 3 & 4 Construction; complete C-38S ASR construction and testing (Well Completion) report; complete LOWRP ASR Dissolved Oxygen Removal Technology Evaluation: Upper Floridan Aquifer Geochemical Model Summary Report; complete C-38 North and South Local Scale Groundwater Model Construction and Steady-State Calibration Technical Memorandum; complete C-38 North and South Local Scale Groundwater Model Workshop; complete construction of LOWRP ASR L-63N Wells.

- Completed utility relocations for the Broward County Water Preserve Area C-11 Impoundment.
- Completed the Final Project Implementation Report and Environmental Impact Statement for the Western Everglades Restoration Project (WERP) and the USACE signed the Chief's Report and Record of Decision. Continued construction of three gated culverts in the L-28 South levee. Continued design of the 11 Mile Road and Loop Road culverts.
- Completed design of the S-333 maintenance dredging and low sill weirs installation (Final design submittal, December 2024; RTA, March 2025)

Northern Everglades and Estuaries Protection Program (NEEPP)

- Prepared the NEEPP Annual Progress Report in the 2025 – Volume I, Chapter 8A, in collaboration with the Coordinating Agencies, along with the Watershed Protection Plan (WPP) 5-Year Updates for the Lake Okeechobee Watershed (Chapter 8B), St. Lucie River Watershed (Chapter 8C), and Caloosahatchee River Watershed (Chapter 8D). The 5-Year Updates also include supporting appendices on the District's modeling updates using the Regional Simulation Model - Basins (RSMBN) to include new project features and contemporary environmental metrics and evaluate watershed-specific storage targets as well as summaries of upstream monitoring-level water quality data, long-term trend analyses, and watershed basin assessments in support of their respective Watershed Research and Water Quality Monitoring Program. In accordance with Section 373.4595(6), F.S., this NEEPP-related reporting will be published on March 1, 2025.
- Collaborated closely with the Coordinating Agencies on the second annual NEEPP Public Workshop, which was held at the District's Headquarters on November 18, 2024. As outlined in the Interagency Agreement for NEEPP (May 2023), the purpose of this workshop is to collectively summarize NEEPP efforts accomplished during the previous year and to present key information from our agencies' annual progress reports. It aims to promote open communication and collaboration in the implementation of NEEPP, while providing the public with a valuable opportunity to share feedback and contribute to the planning process and future agency reports. Also in November, the District jointly participated in the in-person meetings held by DEP for all three Northern Everglades BMAPs to share information on the 5-Year WPP Updates.
- Lake Okeechobee Watershed: Completed construction and commenced operations of the El Maximo Ranch DWM Project. Initiated AguaCulture operation to remove phosphorus laden muck from Lake Istokpoga to utilize for local hay and other crop production. Preliminary design of the Lower Kissimmee Basin STA Project is planned for

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completion by April 2025, including expanding the project area to 4,800 acres. Completed design and initiated construction of the Basinger Dairy Legacy Phosphorus Removal Project for the phytoremediation phase; studies and remediation work are scheduled to be conducted at the Basinger Dairy property through May 2028.

- Continued a turbidity control pilot study at two in-lake areas along the western shoreline to collect in-situ data on improving light penetration behind turbidity curtains, with the ultimate goal of helping to improve SAV germination and survival.
- St. Lucie River Watershed accomplishments: Completed design and began construction of the C-23/C-24 District Lands Hydrologic Enhancements Project; this project is planned to be constructed by spring 2026 and will reduce runoff from these District-owned properties and inform on the benefits of water storage and water quality features for similar properties. Expanded Bull Hammock Ranch DWM Project to build upon the existing dispersed water management storage in this watershed.
- Substantially completed construction of the C-43 Water Quality Treatment Technology, final completion schedule for quarter two of Fiscal Year 2024-25.
- Caloosahatchee River Watershed accomplishments: Completed construction of the test cells facility for the C-43 Water Quality Treatment and Testing Project – Phase II, which will evaluate the effectiveness of constructed wetland treatment systems in the Caloosahatchee River at reducing nitrogen at a testing scale. Installed the C-43 West Basin Storage Reservoir Water Quality Component Project in-reservoir alum injection system. Initiated planning for Frank-Mann, Palm Creek Filter Marsh and Bob Janes Preserves, in coordination with Lee County and Lehigh Acres Municipal Services Improvement District.

Water Resource Development and Other Cooperative Projects

- Cooperative Funding Program (CFP) – Continued project management for the DEP Alternative Water Supplies (AWS) Grant Program and the Water Protection and Sustainability Grant Program for Fiscal Year 2019-20 through Fiscal Year 2023-24, which provided cost-share funding for 11 AWS and 14 Water Conservation projects. Two AWS and five Water Conservation projects are planned for completion in Fiscal Year 2024-25. Completed the application process for the DEP AWS Grant Program for Fiscal Year 2025-26, and transmitted project list to DEP for funding allocations.

3.0 Operations and Maintenance of Lands and Works

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

Field Operations

- Provided water movement in support of the District ecological and flood control missions. Field Operations recorded 26,521 hours of pumping and 11,073 hours of gate operations, during the first quarter of Fiscal Year 2024-25. Estimated 60,000 hours of pumping and 1,500 hours of gate operations by the end of Fiscal Year 2024-25.

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- An estimated 30,000 activities are planned for preventative maintenance on District infrastructure including pump stations, water control structures, electrical and instrumentation components, canals, levees, fleet vehicles, and heavy equipment during Fiscal Year 2024-25.
- Removed approximately 3,600 cubic yards of aquatic vegetation and debris from canals during the first quarter of Fiscal Year 2024-25 to ensure proper operation of the district flood control system. The total estimate for the remainder of Fiscal Year 2024-25 is approximately 10,000 cubic yards.
- Completed one mowing cycle of SFWMD's right of ways and facilities including 2,100 miles of canals/levees, stormwater treatment areas (STAs), and water impoundments during the first quarter of Fiscal Year 2024-25. To complete three additional cycles by the end of Fiscal Year 2024-25.
- Right of Way (ROW) Permitting: reviewed 45 applications and issued 52 permits during the Fiscal Year 2024-25 to date. ROW plans to review 342 applications and issue 395 permits by the end of Fiscal Year 2024-25.

St. Cloud Field Station:

- Installed 900 feet of security fencing at Field Station.
- Plan to complete major gate overhaul at S-65A, gate #5 during Fiscal Year 2024-25.
- Completed Structure Inspection Program (SIP) repairs at G-700 pump station.
- Complete 1,100 feet of slope repair and refurbishment at S-58.
- Removed 60 tons of tree debris caused by Hurricane Milton in area of responsibilities right-of-ways.

Okeechobee Field Station:

- Completed C-23 Canal maintenance dredging phase three, which dredged 34,825 cubic yards of material and reshaped 10,200 linear feet of the spoil pile. Started Phase Four to dredge 25,000 cubic yards of material by the end of Fiscal Year 2024-25.
- Completed 71% of work on C-40 bank stabilization Highway 721 to S-72 project. Installed 16,550 linear feet of sod and 20,000 feet of the bank was reshaped and armored with rip rap or sodded during Fiscal Year 2024-25.
- Completed canal project at S-332C in Homestead AOR and will begin construction work on S-332B canal project for Homestead Field Station in Fiscal Year 2024-25.
- Complete overhaul of main pump unit #1 at S-382 and replace carbon steel enclosure tube with three piece flanged stainless steel tube in third quarter of Fiscal Year 2024-25.
- Plan to complete Major Gate Overhaul at S-68A, S-83A, S-65D gate #1 during Fiscal Year 2024-25

Big Cypress Basin Field Station:

- Completed automation of the CR951N structure. This upgrade changes the structure from a manual structure to a fully automated structure.

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- Overhaul/refurbishment of low flow pumps at S-488. Work will be completed on #5 pump in the first quarter of Fiscal Year 2024-25. Work on #6 pump will begin in the second quarter of Fiscal Year 2024-25.
- Erosion repairs underneath all perimeter fencing at Pump Stations S-488, S-487, S-486 to be completed by the fourth quarter of Fiscal Year 2024-25.
- Completed one mowing cycle of 176 acres in the first quarter of Fiscal Year 2024-25, this included flat and side slope mowing. Three more cycles will be completed by the end of Fiscal Year 2024-25.
- Removed 427 cubic yards of aquatic vegetation in first quarter of Fiscal Year 2024-25. Work will be ongoing through the fourth quarter of Fiscal Year 2024-25.

Clewiston Field Station:

- Started main pump #3 overhaul at G-370; pump #4 overhaul for G-372 and main engine #3 overhaul for S-2 and will be completed by third quarter of Fiscal Year 2024-25.
- Completed installation on the second main engine at Pump Station G-404 and the completion of the third and final engine replacement will be finalized in the third quarter of Fiscal Year 2024-25.
- Started replacement of the cable drum system at G-720 and G-721, for a two-gated structure and will be completed third quarter of Fiscal Year 2024-25.

West Palm Field Station:

- Replace PC -18B culvert pipe on C-18.
- Completed the overhaul of G-435 #1 main drive motor with vendor.
- Scheduled overhaul of G-435 #2 and #3 main drive motors with vendor.
- Continuing the auto refresh of S-362 pump station.
- Installed two pumps at G-539. Waiting to install two additional pumps which are being overhauled with the vendor Tripp Motors.
- Completed pump overhaul at S-361 pump station.
- Ordered parts for the overhaul of the 10-cylinder engines at pump stations G-310 and G-335; complete overhauls by the end of Fiscal Year 2024-25.

Ft. Lauderdale Field Station:

- Completed 1,496 acres of flat mowing, 816 acres of slope mowing, 516 covered acres of terrestrial spraying, 36 covered acres of aquatic spraying and seven covered acres aquatic harvesting for the first quarter of Fiscal Year 2024-25.
- Completed two engine overhauls for S-332B, one engine overhaul for S-356, one engine swap out at S-332D and overhauled S-357, S-332C and S-332D gearboxes for the first quarter of Fiscal Year 2024-25.

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- During the next three quarters of this fiscal year, we plan to complete the overhaul of Spillway Gate at S-7; replace bladder on gate #1 at S-381; change out and overhaul S357 #3 gearbox; and swap out and overhaul S-332C #5 engine and gearbox.

Miami Field Station:

- Ongoing major gate overhaul, at S-29 gates #1 and #2.
- Upcoming replacement of generators #1-3 at S-25BP & S-26P.

Homestead Field Station:

- Completed engine #2 swap out at S-332B during the first quarter Fiscal Year 2024-25.
- Completed S-20G gate #1 downstream manatee bumper replacement during the first quarter of Fiscal Year 2024-25.
- Harvested 4,138 cubic yards of aquatic vegetation during the first quarter of Fiscal Year 2024-25.
- Completed 467 acres of flat and small engine mowing during the first quarter of Fiscal Year 2024-25.
- Treated 104 acres of invasive terrestrial vegetation during the first quarter of Fiscal Year 2024-25.
- Treated 175-acre feet of invasive submersed aquatic vegetation during the first quarter of Fiscal Year 2024-25.

Land Resources

- Swept 32,183 acres of natural areas and restoration project lands to control invasive plant species and maintain native habitat on conservation lands during Fiscal Year 2024-25. These efforts resulted in the control of 1,195 acres of invasive vegetation. By the end of Fiscal Year 2024-25, the District expects to sweep an estimated additional 340,000 acres.
- Treated 125 acres of invasive or nuisance vegetation and planted 22 acres of desirable vegetation to optimize water quality improvement in the District's Stormwater Treatment Areas (STAs) and Flow Equalization Basins (FEBs) during the first quarter of Fiscal Year 2024-25. The District estimates nuisance vegetation control activities on an additional 6,000 acres and plantings of desirable vegetation on another 300 acres in the STAs & FEBs by the end of Fiscal Year 2024-25.
- Removed 220 invasive pythons during the first quarter of Fiscal Year 2024-25, bringing the total number of pythons removed to 9,857 since the District's python contracted removal project's inception. The program goal for Fiscal Year 2024-25 is 1,200 pythons removed.
- During Fiscal Year 2024-25, SFWMD's Invasive Animal Team is funding and collaborating with researchers on five invasive reptile monitoring and adaptive management research projects: Everglades Invasive Reptile and Amphibian Monitoring Program (University of Florida), Python Lures Project (University of Florida), Python Telemetry Project (US Geological Survey, University of Florida), Environmental DNA

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Monitoring Project (University of Florida), and Opossums to Pythons Project (US Fish and Wildlife Service, North Carolina Museum of Natural History).

- Controlled over 350 acres of invasive aquatic plants, in coordination with the Florida Fish and Wildlife Commission, during the first quarter of Fiscal Year 2024-25. Invasive aquatic plants were managed on the Alligator Chain of Lakes (including East Lake Toho, Fish Lake, Alligator Lake, Brick Lake, Lake Center, Lake Coon, Trout Lake, Lake Gentry, Lake Marian, and Lake Jackson), as well as an aerial treatment in the South Bay of Lake Okeechobee. The program goal for Fiscal Year 2024-25 is to control approximately 1,400 acres of invasive aquatic plants, utilizing both chemical and mechanical control methods.
- The District swept over 4,600 acres of the flood control/water supply system for nuisance and invasive plant species resulting in the treatment of 1,500 acres of undesirable vegetation during the first quarter of Fiscal Year 2024-25. The program goal for Fiscal Year 2024-25 is to sweep 18,400 acres of the flood control/water supply system for nuisance and invasive plant species resulting in the treatment of 6,000 acres of undesirable vegetation.
- Conducted one hazardous and invasive tree removal project resulting in the clearance of 0.8 miles of District canal rights of way.
- Applied prescribed fire to 58 acres of fire dependent plant communities and wetlands on District-managed conservation and project lands during the first quarter to maintain and improve the ecological values associated with these habitat types. The annual prescribed burn acreage goal averages out to roughly 20,000 acres and most prescribed burning efforts will be made during the dry season in the second and third quarters of the fiscal year.
- Administered 36 cattle grazing leases on conservation and project lands as a cost-effective land management tool to manage herbaceous vegetation on public lands. Monitored BMP compliance to assure grazing activities are carried out in an environmentally appropriate manner.
- Relocated eight tortoises from District project land sites to the Fort Basinger Gopher Tortoise Recipient site in the first quarter. Provided site management and monitoring of the District's Fort Basinger Gopher Tortoise Recipient site.

Additional Planned activities for the remainder of Fiscal Year 2024-25:

- Conduct up to 30 algaecide treatments to remove harmful algal blooms at Lake Okeechobee.
- Release 16,000 sterile triploid grass carp in Miami, Homestead, and Ft. Lauderdale Field Station canals for biological control of nuisance and invasive aquatic plants.
- Mechanically treat 1,304 acres targeting woody vegetation to improve habitat structure and composition, access, and with prescribed fire application.
- Continued native planting efforts throughout the District including approximately 30 acres in Southern Glades focusing on tropical hardwood hammocks and 23 acres of riparian development on land formerly grazed by cattle within the Kissimmee River Floodplain.

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- Maintain 547 miles of fire breaks through disking and mowing, mow 454 miles of grassy roads, levees, and trails, install an additional 24 miles of fire breaks to support the District's prescribed fire program.
- Replace 19 miles of boundary fences, grade and re-shape 88 miles of gravel roads, and improve five miles of road by repairing potholes, washouts, and ruts.
- Provide recreation opportunities including hiking, camping, hunting, fishing, bicycling, wildlife viewing, and equestrian use on 729,880 acres of public lands titled to the District.
- Expand the Rocky Glades Public Small Game Hunting Area by 5,617 acres.
- Replace three new public use restrooms at STA-1 East, Taylor Creek STA, and the DuPuis Family Campground.
- Install two new public use restrooms at Nubbin Slough STA, and the DuPuis Group Campground.
- Finalize the construction of the new storage building at DuPuis for tools, equipment, and supplies to facilitate and maintain public use facilities throughout the District.
- Begin the construction replacement of the Corkscrew Regional Ecosystem Watershed (CREW) Bird Rookery public use boardwalk.
- Replace one air boat ramp at the Istkopoga Boat Ramp Area.
- Refurbish four fishing piers at the Southern Glades Management Area.
- Continue to install new kiosks, picnic tables, and camping fire rings throughout the Kissimmee River public use areas.

Engineering and Construction

- Completed Design of S-332B Temporary Discharge Channel Emergency Repair. Will Initiate construction in February 2025.
- Completed construction of S-332C Temporary Discharge Channel Emergency Repair in October 2024.
- Completed G-372S Pump Station Repurposing design. Construction to begin in second quarter of Fiscal Year 2024-25.
- Started Construction of L-15 Culvert Replacements.
- Completed the S-193 Nav Lock Intermediate Design.
- Started design of the Flight Operations Facility
- Started Construction of the B1 Headquarters underground storage tanks replacement and switchboards retrofit.
- Started construction of the package two underground storage tanks replacements at S-5A, West Palm Beach Field Station, and Miami Field Station.
- Started design of the G-540 Culvert (C-51 Reservoir Partnership).
- Started S-7 Pump station refurbishment design.

III. BUDGET HIGHLIGHTS

- Started redesign of the Hillsboro Canal bank stabilization project package three.
- Completed design of Big Cypress Basin I-75 Weir #2.
- Initiated construction for G-370 and G-372 pump station concrete refurbishment and coating.
- Started construction of G-6A Pump Station project.
- Started construction of S-169W-MS with trash rake structure project.
- Started design for North Shore staff facilities project.
- Started design for S-28 forward pump station and structure replacement project.
- Started design for S-27 and S-29 pump station and control structure improvements.
- Started design for Fort Lauderdale Field Station building B-226 expansion project.
- Start procurement process for Miami Field Station modernization design build project in quarter four of Fiscal Year 2024-25.
- Complete S-2 and S-4 pump station concrete refurbishment project in quarter four of Fiscal Year 2024-25.
- Developed cost estimates for District construction project for yearly budget, including C-1N pricing options, Big Cypress Basin I-75 Weir #2 structure replacement preliminary design review, Big Cypress Basin I-75 Weir #2 preliminary design review, Biscayne Bay Coastal Wetlands trash rake, S-71 cost options review.

Infrastructure Management

- Performed/managed inspections for 146 structures, 82 roofs, 13 towers, and eight bridges. Inspections also include 83 overhead cranes and vibration analysis at 66 pump stations.
- Handled over 300 unscheduled requests and 25 projects. These requests involve urgent maintenance/repair of the water control system to address operations, support systems or environmental conditions.
- Performed emissions testing of 15 Diesel Oxidation Catalyst (DOC) systems, semi-annual compliance reports of DOC emissions for 21 pump stations, annual fuel/oil tank operability testing of 143 tanks, 20-year Steel Tank Institute inspections of 8 tanks, and hydrostatic sump testing of 42 sumps.
- Working on 25 projects, involving control panel upgrades, major pump refurbishments and upgrades, electrical system upgrades, spillway gate hoist conversions, boardwalk design and replacement, potable water and septic system upgrades/replacements, and fuel tank upsizing.

Survey

- Continued to provide Surveying and Mapping Services supporting the Districts Core Mission, Capital Projects, Restoration Projects, Land Resources, Field Operations, Real Estate, Hydrology and Hydraulics, and Resiliency Program.

III. BUDGET HIGHLIGHTS

- Continued to support District Resiliency through necessary mapping of real-estate acquisitions for Central & Southern Flood Control structure refurbishments or replacements throughout the Southeast region.
- Continue to provide expert technical support in interpretation of Three-Dimensional (3D) modeling of newly constructed Dams, Weirs, and Structures, along with interpretation and creation of highly detailed Digital Terrain Models for Capital Projects and Hydrology and Hydraulics.
- Continue to provide on-going internal Geographic Information Systems (GIS) support maintaining the Districts Vertical Survey Control map as published to the public.

Operations

- Assess and operate the water management system 24 hours a day, 365 days per year to meet flood control, water supply and ecological needs.
- Assess and modify water control operations in response to Blue Green Algae alerts.
- Continue to enhance weather products and applications to leverage the advances in weather reporting and forecasting and to make informed operational decisions to provide better levels of flood control and in drier conditions providing water supply to affected communities.
- Coordinating with Engineering and Field Station staff to adjust dry season work schedules to ensure critical structures remained operational during and for recovery operations of late season rainfall.
- Continue to coordinate with Engineering and Vegetation Management staff to facilitate STA refurbishment activities.
- Continuing efforts to upgrade the hardware and software of our SCADA (Supervisory Control and Data Acquisition) system to utilize the latest technologies available today. The SCADA Replacement Project is steadily progressing, and we are now operating on the new system. Working with our District SCADA team and the vendor to ensure the system requirements and redundancies are fully implemented and fully performing as intended to ensure the robustness of our SCADA system.
- Provide input and guidance to Engineering and Construction for the design and implementation of a fully operable Backup Control Center to be located within the new Okeechobee Field Station.
- Continue to coordinate with and support Infrastructure Management, Field Station, and SCADA staff to facilitate maintenance of District Infrastructure through the Structure Inspection, Structure Preventative Maintenance and Major Gate and Major Pump Overhaul Programs.
- Continue to coordinate and provide 298 Special District and local governments operational coordination calls for extreme weather and rainfall events as needed; and continue to coordinate with Regional Representatives to provide operational details required to respond to inquiries from public and elected officials.

III. BUDGET HIGHLIGHTS

Real Estate

- Acquired one tract containing 1.1 acre for the C-7 Basin Resiliency Project for construction of a new forward pump station.
- Acquired one tract containing 1.0 acre in the Pal Mar Project (Martin County), and three tracts containing 11.18 acres in the Shingle Creek Project (Orange County).
- Administratively managed 59 leases covering 67,027 acres with annual revenue over \$5,000,000.
- Processed 10 applications for release of reservations through November 2024 resulting in over \$200,000 in revenue.
- Provided title research for 198 Right of Way Occupancy Permits through November 2024.

Hydrology and Hydraulics

- Continued implementation of the District's Flood Protection Level of Service (FPLOS) Program. Continued Adaptation and Mitigation planning to address the flood impact of climate change, sea level rise and regional development in C-7 watershed (North Miami Dade) and the St Lucie Watershed. Completed work on two basin-specific vulnerability assessment studies in Eastern Palm Beach County and Upper Kissimmee watershed. Continued basin-specific vulnerability assessment studies in the Western Basins (Hendry County). Initiated vulnerability assessment studies in the Everglades Agricultural Area and Taylor Creek and Nubbin Slough watersheds.
- Provided real-time emergency support modeling and operational planning scenarios in support of District's response to extreme rainfall, high-water conditions in Water Conservation Area 3A and high rainfall responses associated with Hurricanes Helene and Milton.
- Completed or made substantial progress on six hydraulic designs, reviews and investigations. An additional 19 major designs, design reviews and hydraulic investigations are anticipated to be completed by the end of Fiscal Year 2024-25.
- Completed or made substantial progress on seven structure flow ratings. An additional 20-25 flow ratings are anticipated to be completed by the end of Fiscal Year 2024-25
- Completed and made substantial progress on three canal conveyance studies. Substantial progress on a total of six canal conveyance studies is anticipated by the end of Fiscal Year 2024-25 (funding permitting).
- Completed Part I, II and III of the Basin Atlas for the St. Lucie and Martin Counties in support of the flood protection level of service project. Basin Atlas development for Western Basin will be completed during the remaining Fiscal Year 2024-25.
- Completed rollout of the North America Vertical Datum of 1988 (NAVD88) as part of the Vertical Datum Upgrade Project. Reporting elevation data in NAVD88 throughout the District Hydrometeorological and Environmental Database (DBHYDRO) was fully implemented. Vertical Datum rollout in operations and control room will be implemented during the remainder of this fiscal year.

III. BUDGET HIGHLIGHTS

- Completed operating criteria and structure information updates for 20 water control structures. A total of 75 structure information updates will be completed during Fiscal Year 2024-25.
- Completed 45 design reviews in support of operations, engineering, and right of way.
- Completed operational plan update for C-4 emergency detention basin and Storm Water Treatment Area 1E (STA-1E) as part of Florida Department of Environmental Protection (DEP) permits.

District Resiliency

Data Analysis / Scenario Formulation and Coordination with Resiliency Partners

- Ongoing Development of input data – long-term drought scenarios, land use and population projections per utility service area – for the upcoming modeling effort that will support the Water Supply Vulnerability Assessment (WSVA), scheduled to be started late in Spring 2025 (after the LEC Water Supply Plan model runs are completed).
- Advanced coordination with Florida Flood Hub for Applied Science and Innovation to execute contracts with University of Miami and Florida State University for the development of a Statewide Regional Climate Model Projections in cooperation. Funding to be provided by DEP, South Florida Water Management District, St. Johns River Water Management District, Southwest Florida Water Management District and Florida Department of Transportation. Schedule to be started in second quarter of Fiscal Year 2024-25.
- Delivered weekly Tidal Outlook Forecast during the 2024 King Tide Season (from August to November 2024). This enhanced forecast incorporates conditions such as wind strength and direction, ocean currents that can cause tides to occur higher or lower than predicted at six NOAA tide gauge locations. As part of the 2024 King Tide season, these enhanced tide predictions were automated and integrated into the Resilience Metrics Hub.
- Developed a Draft Project Definition Report (PDR) for the Water and Climate Metrics Phase II, in coordination with internal and external collaborators and technical leads. Final review and approval of PDR is estimated to be completed in the first quarter of Fiscal Year 2024-25.
- Completed the 2025 Draft Chapter 2A of the South Florida Environmental Report (SFER) which reports South Florida Hydrology and Water Management. Completed the 2025 Draft Chapter 2B of the SFER, which reports the latest technical analyses of the Water and Climate Resilience Metrics for evapotranspiration and salinity. Undergoing final managerial review comments and initiating public review, to be completed in first quarter of Fiscal Year 2024-25.

Technical Studies

- Supported and actively participated in sub team meetings, workshop and stakeholder engagement efforts and provided overall coordination for the development of the ongoing Central and Southern Florida (C&SF) Flood Resiliency Study. Completed hydrology and hydraulics modeling efforts for “Future Without Project”. Developed

III. BUDGET HIGHLIGHTS

performance metrics to support economic analysis and total benefits estimation and summarized information into four comprehensive benefit accounts (National Economic Development, Regional Economic Development, Environmental Quality, Other Social Effects). The final performance metrics will determine the alternative benefits and the selection of the Tentative Selected Plan, which was delayed to later in Fiscal Year 2025-26. Scope, Schedule and Budget modification are undergoing final approval by the United States Army Corps of Engineers (USACE) vertical team for a \$14 million study for Reach C of the original planning reaches, pending final review and approval from the South Atlantic Division and Head Quarters Updated Project Management Plan to reflect the new recommended scope, schedule and budget.

- Initiated the C&SF Flood Resiliency Study for Broward Basins under the Section 203 Authority the Water Resources Development Act of 1986, as amended, with support from the DEP, Broward County, and technical/federal assistance from the USACE – Jacksonville District, for inclusion in the Water Resources Development Act (WRDA) 2026. Completion of the C&SF Flood Resiliency Study (Section 203) for Broward Basins will assist in advancing the feasibility assessment and initial engineering designs on water control structures adaptation in the most vulnerable portions of Broward County Florida. Initial array of alternatives is being advanced by the Water Resources and System Modeling Bureau, with an expected final array of alternatives to be completed in the second quarter of Fiscal Year 2024-25. Survey and Geotechnical investigations are being initiated in four selected coastal structures, out of a total of eight structures that are included in the study.
- Collaborated with the Water Resources and Systems Modeling Bureau to advance ongoing Flood Protection Level of Service (FPLOS) Flood Vulnerability Assessments (Phase I Studies in Upper Kissimmee, Western Basins including C139, Everglades Agricultural Area and Taylor Creek/Nubbin slough) and Adaptation Planning studies (Phase II at C-7, C-8, and C-9 Basins and the Martin, St Lucie, Indian River System & Loxahatchee system).
- Supported initial integration of St. Lucie and Martin County FPLOS Phase I and Phase II studies into one single effort in collaboration with the Water Resource Systems Modeling Bureau. Executed grant agreement with DEP Resilient Florida Program for \$1.5M in funding to support project development.
- Completed four contracts for the development of high-level cost estimates for the initial project recommendations included in FPLOS Phase I studies. These projects have been integrated into the 2024 Sea Level Rise and Flood Resiliency Plan Update and organized into the Resiliency priority project master spreadsheet. Equivalent deliverables are being developed as part of the Upper Kissimmee Basin (UKB), and Palm Beach (PBC), Martin, and St. Lucie Counties FPLOS Studies. UKB and PBC initial project recommendations and high-level cost estimates will be finalized in first quarter of Fiscal Year 2024-25.

Planning and Grant Applications

- Prepared draft scope of work for the development of the 2025 Update to the 2024 Sea Level Rise and Flood Resiliency Plan to be published in September 2025.

III. BUDGET HIGHLIGHTS

- As required by Section 373.1501(10)(a), F.S., on October 1st, 2024, the District submitted a consolidated annual report regarding the status of the USACE and the District's Southern Florida C&SF Flood Resiliency Study, along with a summary of the findings in the district's annual sea level rise and flood resiliency plan, a list of structures that are expected to fall below the expected service level, and respective costs to the Office of Economic and Demographic Research, DEP, the Governor, the President of the Senate, and the Speaker of the House of Representatives.
- Submitted 13 grant applications to DEP Resilient Florida Program:
 - Ft. Lauderdale Field Station Modifications (implementation),
 - STA-1W Structure Refurbishments & Replacement (implementation),
 - C-38A PC 01 Resilient Bridge Replacement (implementation),
 - Culverts Replacements ~ WPB FS Area, 6 Sites along L-15 Canal (implementation),
 - S-49 Structure Enhancement (implementation),
 - C-9 Canal Enhancement (implementation),
 - C-7 Canal Enhancement (implementation),
 - G-6A Pump Station (implementation),
 - C-9 Canal Enhancement with Green a Gray Infrastructure, Broward and Miami-Dade County in collaboration with South Florida Planning Council (feasibility),
 - Everglades Mangrove Migration Assessment, in collaboration with Miami Dade County (feasibility),
 - Flood Protection Level of Service (FPLOS) Phase II Study for UKB Basin (planning),
 - Real Time Forecast for Lee County (planning),
 - C&SF Flood Resiliency Study (Section 203) at Broward Basins (additional funding request, planning).
- Developing three grant applications to Federal Emergency Management (FEMA) Building Resilient Infrastructure and Communities (BRIC) and assessing project considerations for the Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) grant.

Contract Execution / Implementation Projects Management

- Received awards for three Resilient Florida Grants in August 2024, which include Homestead Field Station Improvements, S-169W Manatee Barrier and Trash Rake System, C-8 Basin Resilience.
- In collaboration with Engineering and Construction, initiated design for S-28 Coastal Structure Refurbishments and C-8 Basin Resiliency Project as part of the FEMA BRIC Grant and negotiations for real estate needs. Environmental and Historic Preservation (EHP) Package to be submitted to the Florida Division of Emergency Management (FDEM) and FEMA in second quarter of Fiscal Year 2024-25.

III. BUDGET HIGHLIGHTS

- In collaboration with Engineering and Construction, initiated construction of 3-miles improvements of Corbett Levee Resilient Florida funded project.
- Continuing real estate coordination with adjacent landowners for S-29, S-27, S-28, S-26 and S-25B for ongoing and proposed resiliency projects.

Planned for the remainder of Fiscal Year 2024-25:

- Organize and Deliver the Resiliency Coordination Forum meeting in December 2024 and February, May and September 2025
- Apply for FEMA BRIC grant applications for C-9, C-12 and C-6 Basins Resiliency.
- Submit Phase 1 deliverables for three FEMA BRIC projects for FEMA's Environmental Planning and Historic Preservation (EHP) Technical Review.

General Services

- Finishing the installation of six electric vehicle (EV) charging stations at the Headquarters Office to supplement the existing six charging stations. The contractor is coordinating the startup and commissioning the charging stations. The updated project completion date is anticipated to be in the first quarter of Fiscal Year 2024-25.
- Beginning work in the first quarter of Fiscal Year 2024-25 on the replacement of the Ft. Myers Service Center Heating, Ventilation and Air Conditioning (HVAC) variable air volume (VAV) Terminal Units supplying air to the offices. The existing VAV terminal units are incurring increased maintenance costs, are beyond repair, and cannot be integrated into the existing building management system. The project will be completed the second quarter of Fiscal Year 2024-25.
- Coordinating with the Engineering & Construction Division, to finalize the planning for the Ft. Myers Service Center and Field Operations Center B-270 roof replacements. The roof replacements scheduled completion is the second quarter of Fiscal Year 2024-25.
- Starting work on one chiller replacement at the US Department of Agriculture (USDA) Invasive Species Laboratory. This laboratory is a shared research facility for the District, USDA, and University of Florida. This project scheduled completion is the second quarter of Fiscal Year 2024-25.
- Starting work for the replacement of the two chillers for the B-1 building. The exiting chillers are at the end of the lifespan and are incurring increased maintenance costs. The project scheduled completion is the third quarter of Fiscal Year 2024-25.
- Installing new perimeter security alarm system for a section of the headquarters complex. This Security Unit project will replace an obsolete system, and the new system utilizes modern technology designed to verify and classify potential threats. These new features will also reduce false alarms. The new system will be completed and become operational in the third quarter of Fiscal Year 2024-25.
- The Security Unit completed installation of a video surveillance system at the C-43 project site in the first quarter of Fiscal Year 2024-25. The system provides video surveillance of the gatehouse and fuel storage areas.

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- Continue planning the consolidation of office space needs at the Headquarters campus. This project is in response to the end of the PBC lease for one half of the third floor of the B-2 building. This project has progressed to the point where four Bureaus have been engaged to consolidate their office space into the B-2 third floor or move to spaces that would be vacated by Bureaus moving to B-2 third floor. Current needs and future growth at Division levels is a key factor driving the plans development. Moves are being planned for the second quarter of Fiscal Year 2024-25.

III. BUDGET HIGHLIGHTS

Emergency Management

- Successfully prepared and responded to heavy rain events from Hurricane Helene in late September and Milton in October and tracked Hurricane Rafael until it dissipated in the Gulf of Mexico in November.
- The EOC (Emergency Operations Center) was activated and successfully coordinated and supported preparedness, response, and recovery operations for Hurricane Helene and Hurricane Milton.
- Successfully coordinated and supported a state mission request for a two person GIS deployment to Suwannee County EOC to support Hurricane Helene response and recovery operations.
- Successfully coordinated and supported a state mission request for four Heavy Equipment Teams to Pinellas County to assist in clearing roadways and removing debris following Hurricane Helene in preparation for regional evacuations in anticipation for Hurricane Milton.
- Continue to update workflows and processes to be eligible to receive expedited reimbursement for FEMA Category A & B disaster expenses in alignment with the new Florida Recovery Obligation Calculation Requirements (F-ROC) requirements.
- Completed initial evaluation of an employee Emergency Alerting Application with final demonstrations and anticipated implementation during the first quarter of Fiscal Year 2024-25.
- Updated and enhanced the documentation process for damage assessment in conjunction with GIS and the District's Debris Team leaders.
- Developed Operating procedures for using Drones following an emergency or disaster. Including additional pilot training requirements and updated required deployment information and expectable deployment deliverables.

SCADA Field Operations

- Complete the RTU installation and field certification of 17 control and one monitoring systems in the Everglades Agriculture Area (EAA) A-2 Stormwater Treatment Area (STA).
- Upgrade a minimum of 20 of the remaining 175 obsolete Motorola locations to the latest Remote Terminal Unit (RTU) design. Maintaining the District's SCADA control structures infrastructure with the latest RTU, transceiver and security standards.
- Conduct over 500 site visits focused on identifying potential issues before they become significant problems, performing routine upkeep, and implement repairs as needed to maintain optimal operation and safety standards.
- Enhanced the accuracy and efficiency of the RTU program, specifically in the context of rain and weather station operations. This initiative was in collaboration with the Hydro Data Management group and Meteorologists aimed to develop and implement advanced algorithms and technologies to improve data collection, processing, and analysis.

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- Completed the relocation of Everglades Agricultural Area Station 2 (EAA A-2) Rain Gauge to existing location BOLLES CANAL WEST (BLSW) Stilling Well Platform due to the installation of a new FPL powerline, as necessary for future Capital project, which will obstruct the current communication path, potentially disrupting operations and leading to inefficiencies. Relocating the structure will ensure uninterrupted communication and maintain the integrity of our network.
- Conduct over 2,100 site visits focused on identifying potential issues before they become significant problems, performing routine upkeep, and implementing repairs as needed to maintain optimal operation and safety standards.
- Complete design reviews for capital projects to ensure compliance with industry standards of, implementation of control structures and system rebuilds to improve operations across several initiatives, including but not limited to:
 - Big Cypress Basin – Faka Union Tower Upgrades
 - Site Recondition
 - Motorola Obsolete System Upgrades (20 locations)
 - C-139 FEB Project

Water Quality Bureau

- Initiated start up water quality monitoring for the STA1-W Expansion #2, C-139 FEB and the EAAA-2 STA projects, including the collection of water, fish, and sediment, to demonstrate that the projects do not increase mercury and toxicants above basin background levels.
- Secured third Year of DEP's Blue Green Algae (BGA) Grant based on District's BGA Response Plan to proactively combat and treat harmful algal blooms in the Kissimmee River and Upper Chain of Lakes; Lake Okeechobee; the Pahokee Marina; the Eastern Basins - St. Lucie River/Indian River Lagoon (IRL) including the C-44, C-23, and C-24 canals; the Western Basins – Caloosahatchee River (C-43 Canal) including upstream basins and the southwest coast; the L-8 Canal/C-51 Canal/Lake Worth Lagoon including the S-5A Basin, and L-10, L-12, and M canals; the Southern Basins including anything in Broward and Miami-Dade counties and the Central Southern region, which is located south of the Arthur R. Marshall Loxahatchee National Wildlife Refuge. Developed and revised the second annual SFWMD BGA Response report to DEP. Executed work orders for post treatment sample collection (2) and laboratory analyses (1). The District anticipates 25+ BGA treatments, associated post treatment sampling events, and laboratory analyses during the third and fourth quarters.
- Enhanced the Lake Okeechobee daily conditions BGA reporting by expanding the existing R-based reporting and notification system and developed BGA dashboards for freshwater portions of St. Lucie River and Caloosahatchee River watersheds and for the areas east of Lake Okeechobee for monitoring locations located along the L-8, C-51, L-10, L-12, and M canals; the S-5A Complex, and the Lake Worth Lagoon. During the next three quarters, the enhanced BGA Daily Condition Report will be placed on a test website for testing functionality and will be implemented for public viewing along with developing a BGA Daily Digest status report to track BGA treatment and post-treatment sampling activities.

III. BUDGET HIGHLIGHTS

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.

Application Review and Public Involvement

- Continued to conduct pre-application meetings upon request for both Environmental Resource Permits and Consumptive Use Permits.

ePermitting/RegPermitting

- Completed working with the Information Technology team to transition the ePermitting external interface to the RegPermitting portal application, providing one location for permitting/application submittals, review, post permit tracking, document retrieval for all regulatory programs, and notification subscriptions.

5.0 Outreach

This program includes all environmental education activities, such as water conservation campaigns and water resource education; public information activities; all lobbying activities relating to local, regional, state, and federal governmental affairs; and all public relations activities, including public service announcements and advertising in the media.

Events Held to Date:

- September 2024 - Partin Family Ranch Project Ribbon Cutting
- November 2024 - Clewiston Field Station Groundbreaking
- November 2024 - Completion of the Construction Phase of Restoration Strategies Ribbon Cutting
- December 2024: El Maximo Dispersed Water Management Project Ribbon Cutting

Public Information

- Sent 360 emails to the public on various issues including meeting notices, news releases, Did You Know emails, Weekly Water Level emails, Weekly Environmental Conditions Reports, Navigation Notices, advisories about major storm events and a water shortage warning and water shortage order. These emails reached over 1.59 million people.
- Social media platforms have experienced growth:
 - Facebook: 11,300 Followers
 - Twitter: 16,675 Followers
 - Instagram: 3,592 Followers
 - LinkedIn: 13,176 Followers
 - YouTube: 1,100 Followers

District Clerks Office

III. BUDGET HIGHLIGHTS

- Governing Board Business Meetings / Budget & Millage – 13 (including 2 offsite Board Meetings in other counties)
- Governing Board Receptions / Public Events / Site Visits Public – 5
- Governing Board Audit & Finance Committee Meetings – 3
- SFWMD Leasing Corporation – Annual – 1
- Resiliency Coordination Forums – 4
- Recreational Public Forums – 3
- District Resolutions Prepared / Finalized / Attested – 150

6.0 District Management and Administration

This program includes all governing [and basin board] support; executive support; management information systems; unrestricted reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

Human Resources (HR)

- Risk and Insurance Administrator completed insurance requirements for 84 District contracts to ensure District contractors are adequately insured for all risks; as well as provided advice on insurance requirements for Right of Entry Agreements, Right of Way Permits, real estate easements and vendor purchase orders.
- The Safety team conducted 30 in-person safety inspections at the Field Operations Center, Service Centers, Field Stations, and Pump Stations. The inspection results are recorded in the I-Auditor program. Through review of the safety inspections safety issues are identified and addressed.
- During Fiscal Year 2024-25 the Safety program will be augmented with two safety consultants focused on conducting safety inspections on construction sites.
- The CIGNA Life and Health Insurance Company contract has been extended for five years from January 1, 2025, through December 31, 2029. The current administrative service fees will remain unchanged for the five years.
- During the first quarter of Fiscal year 2024-25, Angio and dermatology cancer screenings were held at the Miami, Homestead, and Fort Lauderdale field stations and during the fourth quarter of Fiscal Year 2024-25, the District plans to hold the health fair.
- The Fidelity 457b plan participation rose to 88%, Fidelity representatives will continue to visit and offer workshops at Field Stations and the headquarters location.
- To educate employees and supervisors on compliance with the Americans with Disabilities Act (ADA), a new ADA procedure will be rolled out in Fiscal Year 2024-25 along with training for employees and supervisors.

Finance Bureau

- The Finance Bureau has coordinated and spearheaded the multi-year effort of obtaining reimbursement funding from the Federal Emergency Management Agency (FEMA) as well as the Florida Department of Emergency Management (FDEM) related to Hurricane

III. BUDGET HIGHLIGHTS

Dorian (declared 8/2019) and Hurricane Ian (declared 9/2022). The District has received over \$1 million thus far and has additional claims that approximate \$20 million, which is currently being worked on or reviewed by these agencies. In addition to the above, the Finance Bureau has submitted a formal Request for Public Assistance for the following events: Hurricane Nicole (declared 11/2022), Broward Flooding Event (declared 04/2023), Hurricane Idalia (declared 08/2023), and Hurricane Helene (09/2024). The Finance Bureau continually pursues every legal opportunity to maximize FEMA reimbursement funding and satisfies formal (as well as informal) FEMA/FDEM requests for additional information in a timely manner.

- Annual Physical Asset Inventory expected to be greater than 98 percent find rate after achieving a 99.6% find rate in the prior fiscal year. Anticipate processing greater than 1,000 units for disposal with the majority being sold via online auction. Revenue from sales of surplus assets is projected to be greater than \$450,000 after a strong prior fiscal year auction sales of just over \$500,000 through online auctions, recycling, and spoil sales.
- Continued the data collection process for compliance with Governmental Accounting Standards Board (GASB) 96 and GASB 87 Contract Data Collection for the District – Contract reviews, Documentation, and Personnel training. District staff have reviewed more than 300 contracts for initial classification and compliance with both GASB standards over the past fiscal year and continue to review for compliance.
- Annual Comprehensive Financial Report (ACFR) – The District will issue the ACFR on time and will receive a “clean” opinion from the external auditors with respect to financial reporting, federal and state grant accounting, and internal controls. The Finance Bureau is expected to earn the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 36th consecutive year.

Budget Bureau

- Coordinated and developed the Fiscal Year 2025-26 Preliminary Budget for submission to the Legislature and Governor on January 15, 2025; the Fiscal Year 2025-26 Tentative Budget will be submitted to the Governor and members of the Legislature by August 1st, in compliance with Section 373.536, F.S.
- Updated the five-year reserve allocation plan for the Fiscal Year 2025-26 Preliminary Budget, identifying funds from accumulated reserves to implement the priorities of the Governing Board in support of critical flood control infrastructure projects.
- In December 2024, received the Compliance Certification of Truth in Millage (TRIM) submittal from the Florida Department of Revenue for the Fiscal Year 2024-25 Budget.
- Updated the five-year forecast and presented the Fiscal Year 2025-26 Preliminary Budget.
- Provided Project Controls support to District Project Managers within the System Applications and Products (SAP) Project System module. The District uses the Project System module as the system of record for project expenditures and manpower requirements. This includes project creation and requirements for approval, project

III. BUDGET HIGHLIGHTS

status, and performance reporting, support of Project System and Plant Maintenance integration, and project closeout.

- Provided direct support to Field Operations & Land Management Division to manage SAP Plant Maintenance master data quality improvement efforts for the District's maintenance of flood control and fleet operations. Efforts focus on a communication plan between field station planner/schedulers, Plant Maintenance activity type standards, and historical analysis/reporting tools development to improve SAP master data quality necessary to make Plant Maintenance the system of record for operations and maintenance expenditures.
- The 2025-2030 Strategic Plan was submitted and accepted by the Governing Board at the December 2024 meeting. As part of the District's annual business cycle in the development of the 2025 Strategic Plan, the 2024 Strategic Plan Strategic Priorities were reviewed by the Executive Team, and related Success Indicators were updated as necessary to reflect the current business needs of the District and environmental priorities for all stakeholders.

Procurement Bureau

- Procurement released 19 solicitations during the first quarter of Fiscal Year 2024-25. A few of the most notable solicitations released during the first quarter included, Request for Proposals (RFP) for the C-38S Aquifer Storage and Recovery (ASR) Treatment Facility for Demonstration Testing Membrane Equipment Pre-Selection and Pre-Purchase, RFP re-solicitation of the Design Build of Crew Bird Rookery Boardwalk, Request for Bids (RFB) for Side Slope Hand Mowing and Trimming Services for Big Cypress Basin Field Station, RFB for Datalogger Maintenance Services South Areas, RFB for Eco Friendly Janitorial Services Field Operations Center, RFB for EAA Canal Conveyance Miami Canal Improvements, RFB for Central Everglades Planning Project (CEPP) S-8 Pump Station Modification, RFB C-44 Recreational Features, and RFB for CEPP North L-5 Remnant Canal Improvements.
- Cost savings/avoidance was approximately \$51 million dollars because of 9 competitive solicitations. An overall savings rate of 22% of contractual values.
- Approximately 80 more solicitations will be released in the next 3 quarters that includes construction and other contractual services such as an RFB for the EAA A-2 Reservoir S-623 Pump Station, RFB for the STA 5/6 Connect to Lake Okeechobee and STA 5/6 Stilling Well, RFB for Lake Hicpochee Flow Equalization Basin (FEB), RFB for the G-372 Pump Station Upgrade, RFP for the Environmental Risk Assessment Services and an RFB Emergency Debris Management Site Services.
- Procurement issued over 1,900 Purchase Orders during the first quarter of the fiscal year for various goods and services required to support District operations. It is projected that over 7,800 Purchase Orders will be issued by the end of this fiscal year predicated on the average volume of monthly Purchase Orders.
- Procurement executed 47 new contracts in the first quarter of this fiscal year. Over 94 work orders were also executed for services, such as professional engineering services, environmental risk assessment, ground application services, ecological and

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environmental scientific support services, and slope mowing services. The District currently has over 833 active contracts.

- Procurement processed 71 new vendor registration applications. All applications are reviewed for completeness, including validation of the firm's legal name, federal tax identification number and active status with the State of Florida or its home state. The vendor database is maintained to ensure the availability of firms by industry classification or material code. It is expected that another 450 vendors will be registered by the end of the fiscal year.
- The District's Small Business Enterprise (SBE) Program continues to help small businesses expand through purchasing and contract opportunities. The District paid over \$7.6 million dollars directly to SBE primes and over \$14 million dollars to SBE subcontractors during the first quarter of the fiscal year. Currently, there are over 645 small businesses certified by the District pursuant to the District's SBE Rule, Chapter 40E-7, Florida Administrative Code. Procurement staff will also participate in various outreach events to promote the District's mission, the SBE program, and how to do business with the District.

Information Technology

- Implement Euna Solutions' Sherpa Budget Cloud-based application modernizing and enhancing the budgeting processes by integrating it with the District's SAP S/4HANA ERP system. This will streamline budgeting workflows, enhance data transparency, and improve reporting accuracy while ensuring seamless interaction with the transactional financial system.
- Migrate the Oracle Forms ePermitting Works of the District (WOD) module to the Pega business management workflow software. This will be the last regulation module removed from the Oracle Forms legacy technology.
- Replace legacy DBHydro Browser application with modernized DBHydro Insight's Data Lens enabling the decommission of DBHydro Browser legacy technology.
- Design, build and deploy a new rugged SCADA field laptop that supports the Motorola and Campbell applications with the most robust and secure protocols.
- Implement ServiceNow, replacing RemedyForce's IT Service Management and Ivanti's IT Asset Management applications for hardware and software assets. This transition will improve customer service and streamline IT operations while integrating these functions under a single unified platform, enhancing efficiencies and service delivery.
- Upgrade the GIS Portal modernizing the web-based access to geographic information used by staff to perform mapping and geospatial analysis.
- Replace the End-of-Life Emerson Ovation hardware including but not limited to servers, firewalls, network switches and storage.
- Perform continual maintenance for the District's Data Center by maintaining and upgrading servers, firewalls, network switches and storage in accordance with our lifecycle management plan.

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Office of the General Counsel

- Implement document and litigation case management software application enabling the Office of Counsel to manage, track, and analyze all aspects of a case in one central location. This will streamline case organization; improve efficiency and increase productivity; provide real-time collaboration and communication among Office of Counsel staff and with District clients; enhance the generation of comprehensive reports in real time, assisting in tracking progress and performance.
- The Office of Counsel filed an injunction to enforce an Administrative Complaint and Order for Corrective Actions in circuit court against connected business entities with multiple violations on multiple properties in Miami-Dade County. These violations included unauthorized dredging and filling in wetlands and unauthorized construction and operation of works. The District and 28 of the defendants entered into a Consent Order where these defendants agreed to apply for the required permits, construct needed stormwater management systems and pay \$747,360.10 in total civil penalties and costs. The District and these defendants agreed to stay the litigation until all Consent Order requirements are met; failure to do so will be grounds to vacate the stay. Moreover, these defendants have agreed to the entry of an automatic injunction should they fail to make timely payments or timely construct the stormwater management systems.
- Issued an Administrative Complaint and Order for Corrective Action against connected business entities with multiple violations on multiple properties in Miami-Dade County, including unauthorized dredging and filling in wetlands and unauthorized construction and operation of works. Filed an injunction in circuit court against the same entities for the violations.
- Initiated the rulemaking process and continued to draft a proposed rule to prevent trash and vegetation debris buildup in District canals and works, which will protect the water management infrastructure of South Florida from damage and prevent flooding.
- Settled a suit for declaratory relief asking the Court to determine the validity of easements over District land, injunctive relief, and inverse condemnation. The settlement included a land exchange, land purchase, and access for landowners.

Inspector General

- Prepared Fiscal Year 2024-25 Audit Plan and Long-Term Audit Plan for Fiscal Years 2026-30 for presentation to the Audit and Finance Committee for approval.
- Completing Inspector General Annual Report for the Fiscal Year ended September 30, 2024.
- Coordinated annual financial statement audit with external accounting firm for the fiscal year ended September 30, 2024.
- Coordinated operational audit performed by the State of Florida Auditor General.
- Completed four investigation reports.
- Completed four audit and review reports.

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Efficiencies

The District continues to evaluate programs to increase efficiency and effectiveness and maximize the use of funds spent on protecting and improving the state of Florida's water resources.

Overall Efficiencies and not Program Specific:

- Over the past 15 years reduced FTE's by over 300 positions or more than 18 percent:
 - New infrastructure to maintain has increased by over 650 or 52 percent. Some of the increased infrastructure includes:
 - 293 additional operable structures;
 - 37 additional pump stations;
 - 136 additional pumps;
 - 136 additional diesel engines and electric motors; and
 - 50 generators.
 - Management of construction contracts has increased by \$1.8 billion or 586 percent.
 - Permits have increased by 23 percent.
 - 39 percent for Environmental Resource Permits
 - 6 percent for Consumptive Use Permits
 - Acres to manage has increased by 316,346.18, an 80 percent increase.
 - Evaluated 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.
 - Implemented alternative health insurance plan options that provide valuable health benefits, while controlling and avoiding increases in out-of-pocket costs for employees and to the District's self-insured health insurance budget.
- For Fiscal Year 2025-26 budget reductions to redirect to Operations and Maintenance of Critical Flood Control Infrastructure:
 - \$2.5 million reduction in Salary
 - 10 percent in Travel
 - 40 percent in Conferences
 - 31 percent in Memberships and Licenses
 - 10 percent in Office Supply
 - 36 percent in Mail Courier Services
 - 50 percent in Employee Relocation
 - 3 percent in Information Technology
 - 10 percent in Regulation Bank Fees

III. BUDGET HIGHLIGHTS

- 13 percent in Departments budgets for Parts and Supplies, Subscriptions, Printing Services, Science and Technology Services, permit fees.
- District is utilizing its land and owned office space in the most efficient manner possible by leasing out available space. The District currently leases over 30,000 sq. ft. of office space to DEP at its headquarters in West Palm Beach, daycare facility on headquarters campus, space in Ft. Myers Service Center to the Edison & Ford Winter Estates, and space to Collier County BCC in the BCB Service Center. The District leases 1,016,978.13 acres of owned conservation land and project land.

1.0 Water Resources Planning and Monitoring

- The Water Quality Bureau (WQB) continued implementation and outreach associated with the process for providing review and support on requests for water quality monitoring, laboratory analyses, and other bureau support services resulting in improved resource planning and customer service, more comprehensive quality assurance and well-developed data management plans. The entire process is managed by the Environmental Monitoring Review Team (EMRT) which has been restructured to integrate cross-disciplinary expertise for better support of District programs and projects. Working with the Comprehensive Everglades Restoration Plan (CERP) Quality Assurance Oversight Team, the EMRT has effectively incorporated Corps' CERP project specific requests such as the Picayune Strand Restoration Project (PSRP), CEPP South, and ASR Program, leading to optimized water quality monitoring efforts and documentation processes. During the first quarter, EMRT in collaboration with Analytical Services developed and shared Electronic Data Deliverable guidance for the CERP and District Project Managers and received 3 monitoring projects, approved 6 projects including 2 monitoring reductions.
- The Water Quality Bureau (WQB) continued optimizing the use of Microsoft Planner and Teams to track and collaborate for the editing and production process for all SFER volumes across the District to improve collaboration and provide the real-time status of all activities associated with this effort.
- The District Laboratory continues to improve efficiencies by optimizing workflows, developing new robust analytical methods, updating LIMS batch rules, streamlining external laboratory fish toxicant analysis by utilizing only one certified laboratory, and coordinating annual field filter supply purchases to maintain operational continuity. The District Laboratory is further improving efficiencies by replacing antiquated instruments with new equipment, such as FIAlyzer-FLEX, Inductively Coupled Plasma Emission Mass Spectrometer (ICP-MS) and Liquid Chromatograph with tandem Mass Spectrometer (LC-MSMS), which will provide lower detection limits for some analytes and increase the overall analytical capabilities of the lab.
- Optimization of the Expanded Monitoring Network in the Northern Everglades is ongoing. Stations with lower numbers of samples are routinely reviewed to determine if there are ongoing issues that make sample collection difficult, and steps are taken to rectify the issue or relocate to a different site that provides needed data.

III. BUDGET HIGHLIGHTS

- Optimize the use of Microsoft Planner and Teams to track and collaborate for the editing and production processes for all SFER volumes across the District to improve collaboration and provide the real-time status of all activities associated with this effort.
- The WQB established a central learning hub within the Water Resources Division known as Tech Connect to facilitate the sharing and development of expertise in Microsoft and other technological tools from the District Staff Experts. During the first quarter, Tech Connect was expanded to the District level, monthly meetings were well-attended, with over 50 staff members participating in discussions on a variety of topics, including the IT Updates including Power BI, and SharePoint.
- Initiated implementation of scheduling software for WQM personnel to improve the efficiency of water quality field operations.
- Streamlined blue-green algae (BGA) collection specifications and reporting processes. Revised BGA reporting and sampling SOP by refining the responsibilities of the sample collectors depending on the collection type. The three kinds of BGA sampling were improved and clarified in new sections for Routine, Response, and Treatment sampling. Survey123 forms are an integral part of the BGA sampling procedure, and their usage is described in detail throughout the document.
- Enhanced and streamlined BGA reporting for daily surveys, treatment applications and treatment sampling efforts which resulted in more efficient ways to retrieve and summarize BGA data. In the 1st Quarter, the WQB staff developed a daily BGA digest for treatment, associated water quality sampling and analyses for District, State, and public consumption.

3.0 Operation and Maintenance of Lands and Works

- The Land Resources Bureau continued to manage the District volunteer program which is expected to provide 4,681 hours of volunteer time performing functions such as waterway clean-ups, trail maintenance, campground host activities, and environmental education programs by the end of the first quarter. This program will provide in-kind services valued at \$147,966 at the standard volunteer rate of \$31.61 per hour.
- The Land Resources Bureau continued management of the District's Ft. Basinger Gopher Tortoise Recipient site. The bureau provided an approximate savings of \$48,000 to the District in Quarter 1 by relocating tortoises from District project land sites to the Ft. Basinger Gopher Tortoise Recipient site (the cost would have been \$6,000 per tortoise if this had been outsourced).
- The Land Resources Bureau received \$2.9 million in grant awards for vegetation management and land stewardship activities to help offset the need to request ad valorem or state funding:
 - \$316,685 from Natural Resources Conservation Service and \$1,038,183 from FWC's Invasive Plant Management Section to control invasive plant species on District's conservation lands.

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- \$239,984 from the North American Wetlands Conservation Act for the Rolling Meadows hydrological improvements project to be utilized over the next 3 years.
- \$713,364 from the North American Wetlands Conservation Act for the Cypress Lake (KCOL) hydrological improvements project to be utilized over the next three years.
- \$642,000 from the Florida Forest Service for the purchase of fire equipment, the creation of fire breaks, and support of the aerial fire program on District lands and Lake Okeechobee.
- The Land Resources Bureau continued to efficiently administer the District's prescribed burn program by augmenting existing District resources through a Memorandum of Understanding with multiple cooperating organizations and agencies to optimize jointly available resources. The District would have needed to hire a contractor to burn up to 5,000 acres if it weren't for this cooperative assistance. The average cost per acre to contract prescribed burning services through a private vendor is \$93. Working cooperatively with other public agencies saved the District up to \$465,000 in contracted services costs.
- **Big Cypress Basin Field Station:**
 - The conversion of a manually operated water control structure 951 North, to a remotely operated automated structure was performed to increase system efficiency and reduce staff time and overtime costs. All electrical work was performed by District staff with a \$26,000 savings over using an outside contractor. After the automation the structure can be operated remotely from the Control Room. Before the automation, personnel had to go to the site at any hour of the day to move the gate according to desired water levels. This would take a minimum of 1 hour at each manual gate change.
 - Cost saving and improved efficiencies by using a drone to arial spray area difficult to access canals. Two drone treatments totaling 42 surface acres cost \$4,000. If the areas were to be sprayed by ground contractor, it would have been \$9,000. Total savings was \$5,000 and a time savings of 6 days.
 - L.E.D. lighting was installed on the interior and exterior lights at three of BCB Pump Stations. The L.E.D. lights are brighter than the conventional lights which enhance the safety during night operations. L.E.D. lights also consume ¼ of the electric conventional lights consume which leads to a budget savings.
 - The pump shaft in the main pump at Merritt pump station needed to be replaced. A contractor quoted \$61,720 to remove and reinstall the pump. The pump was removed and reinstalled utilizing District staff costing \$13,500. Total savings by using District staff was \$48,220.
- **Ft. Lauderdale field Station:**
 - The Ft. Lauderdale Field Station identified a critical issue with the trash rake at the S-13 pump station that required immediate attention. A contractor estimated a total cost of \$154,313 for parts and labor, which underscored the need for a more cost-effective solution. The Ft. Lauderdale trade support team reviewed the contractor's quote and made the same repairs to the unit for \$25,000. By opting to perform these

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repairs internally, we achieved an impressive savings of approximately \$129,313. This approach not only addressed the immediate repair needed but also reinforced our commitment to efficient resource management.

- **West Palm Beach Field Station:**

- During a culvert inspection on canal 18; Project Culvert PC-18B was identified as one of the culverts being undermined and needing replacement. By looking at the specifications of this culvert the West Palm Beach Field Station discovered this a 42-inch culvert, 42 ft long culvert that was installed in 1956. A contractor quoted the replacement job for a total cost of \$251,428.86. The West Palm Beach Field Station decided to do the job with District staff. They procured the materials, dismantle the culvert and install an in-kind culvert for a total cost of \$175,910.80. This represented a total savings to the District of \$75,518.06.
- Flood prevention is part of the District's mission. The District operates and maintains the system to protect residents and business from floods and droughts. Pumping operations is a key component of flood protection. The reliability, availability and trouble-free operation of pumping system is "always" an important factor. All major pumping system components need to be overhauled and refurbished periodically to ensure system reliability. District staff completed a major overhaul at Pump Station S-6 including all materials, services and labor at a cost of \$294,752.22. Compared to the total cost of contractors performing this same overhaul for \$1,450,198.47, District staff saved \$1,155,446.25.

- **St. Cloud Field Station:**

- Sunbridge Community is a new house development being built in the St. Cloud area. The community focus is to intertwine with nature. Because of this, the Sunbridge community requested to allow an 80 acres linear trail park for their residents. The St. Cloud Field Station negotiated with the Sunbridge community to take responsibility of these 80 acres in perpetuity and maintain the area at or above District standards. The savings on mowing the 80 acres (20 acres @ 4 cycles/ year) represented a savings to the District of \$2,560 annually.
- On the C-33 canal Right of Way there were six dead pine trees standing adjacent to a residence. The St. Cloud Field Station received a quote from a contractor for \$12,000 to remove the six trees but it was decided this work could be done in-house spending only \$1,902.16 resulting in a cost savings of \$10,097.84.
- The District has a contract with an outside vendor to operate all boat locks throughout the District. On the S-65 and S-S5A boat locks there are two residences which are part of the contract and are being occupied by the boat lock operators. Currently, there is only one utility bill for the entire site which includes the navigational lock, structure, and residence. The St. Cloud Field Station decided and is in the process of installing individual meters at the lock tender residences (S65 and S65A) to establish a separate account so that the tenants(contractor) will pay the utility bill instead of the District, starting on the next contract. This decision will save the District approximately \$3,000/year per residence.

- **Clewiston Field Station:**

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- As part of the regular preventative maintenance for vehicles the Clewiston Field Station evaluated the cost of performing oil changes and safety inspections by District staff compared to outside vendors. After reviewing the equipment and time investment for this activity, these are the expenses the District incurs on: Median parts \$60.00, Labor @1.0 hrs. (including overhead) \$39.00, for a total internal cost of \$99.00. The median service price by an outside vendor is \$75.00. Based on the frequency of oil changes per vehicle (4/year) and the number of vehicles District wide, it was decided it is more cost-effective to perform oil changes and safety inspections by outside vendors since this represents a saving to the District of over 30 percent per vehicle.
- The Clewiston and West Palm Beach Fields Station have recently established an internal aquatic vegetation spray program. The programs were developed to control undesirable and promote the growth of desirable vegetation within the stormwater treatment areas to increase their effectiveness in removing phosphorus from the stormwater entering these systems. The average monthly cost for internal staff to perform is \$8,254 compared to the monthly external cost of \$18,050. This is a savings of \$9,805 or over 50 percent for performing these activities in-house versus contracting out the same spray services.
- The Clewiston Field Station has begun implementing the process of road reclamation rather than the traditional shellrock road repair method. Employing this alternative method has reduced cost by more than 40 percent per mile and has eliminated the need to haul material many miles to the project site thereby reducing wear and tear on District trucks. The average cost per mile for shellrock is \$15,647 and road reclamation is \$8,785 per mile.
- **Okeechobee Field Station**
 - The final report of the Canal Conveyance Capacity Report (CCCP) includes an analysis of the C-23 canal. The CCCP report recommended dredging the canal to restore it to its original design specifications. This project has been conducted internally, utilizing District funding and Operations and Maintenance personnel. This approach has yielded significant cost savings compared to hiring an external contractor to complete the tasks. The Okeechobee Field Station Canal Levee Team has successfully completed Phase 3 of the C-23 Canal Maintenance Dredging project. This phase involved dredging 34,825 cubic yards of material and reshaping 10,200 linear feet of the spoil pile, achieving a cost of \$6.57 per cubic yard, compared to \$11.04 when using a contractor. Phase 4 has now commenced, with the goal of dredging an additional 25,000 cubic yards of material by the end of Fiscal Year 2024-2025. By utilizing internal staff for this work, phase 3 and phase 4 for a total of 59,825 cubic yard of dredged material, will yield a total savings of \$267,418 or 40 percent.
 - The District needed a means to deliver water from Lake Okeechobee via the Miami Canal to Stormwater Treatment Area (STA) 5/6. This was needed to reduce the potential for the STA to dry-out during the winter months and thereby reduce its treatment efficiency and capacity at the start of the wet season. Additionally, this effort would benefit the lake during high stages by having increase capacity to treat

III. BUDGET HIGHLIGHTS

this water and discharge it south into the Everglades. The Okeechobee Field Station Construction Team supported by the Clewiston Field station undertook the project of constructing a 300 cubic foot per second (CFS) pump station to facilitate this task. The estimated cost for a contractor to construct the pump station was \$1,538,138.39. The District was able to complete the project including all labor, services, materials and equipment for \$614,269.96, which provided an estimated \$923,868.43 in savings. The team was recognized for their efforts by being named the November 2024 District Team of the Month.

- **Homestead Field Station**

- With the assistance of the Miami field station and vegetation management section, the Homestead field station was able address 1,377-acre ft of invasive aquatic vegetation in the C-111, C-111E, and C-113 canals. It was estimated that by having our aquatic contractor complete this application would have caused the district to secure pump station S-199 and multiple structures for a period of 5 days which was not a viable option for the water managers. By combining district resources (Miami field station, Land management), the aquatic application timeframe was reduced from 5 days to only 2 days. This time saving effort allowed for our S-199 pump station and multiple structures to resume their flood control objective 3 days earlier.
- During the S-332C emergency pump station repair construction project, the Homestead Field Station supported the Okeechobee Field Station by processing approximately 37,343 cubic yards (38,280 tons) of select fill and 5,348 cubic yards (7,487 tons) of rubble rip rap. The District's aging rock sifter was facing the unavailability of parts and therefore had reached its end of life. Therefore, a conscious decision was made to replace it with a newer model at a cost of \$270,500. The procurement of the required material from local vendors would have cost an estimated \$1,060,906. By the district purchasing a new rock sifter to continue producing its own select fill and rubble rip rap, the district was able to save approximately \$790,406 in material cost for this single job. Currently, the rock sifter is preparing the equivalent material for the S-332B emergency pump station repair, which is anticipated to save the district over \$800,000 in material cost alone.

- **Fleet Management Section:**

- Fleet staff worked with approved vendors to purchase remaining model year 2024 light and medium duty units ahead of model year 2025 price increases for a cost avoidance of approximately \$280,000.

- **Engineering, Construction & Modeling**

- Supporting operations by soliciting and coordinating pump repairs through multiple pump shops. Benefit to the District is reduced cost, more reliable repairs, and many cases faster turnaround times.
- The District's construction changes orders averaged 4 percent which is lower than the industry average of 11 percent.

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- Surveying & Mapping provided in-house resources to various groups eliminating the need for several large consultant contracts resulting in high District cost savings. These projects include but are not limited to:
 - Completing a highly detailed three-dimensional (3D) survey of Levees L-29 and L-67A supporting the S-333N Dredging project along the Tamiami Trail.
 - Lakeside Ranch Stormwater Treatment Area, Cells 1, 2, and 3, along with Vegetation Management and the Marsh Master equipment to survey approximately 1,000 acres of sensitive STA bottom depths.
 - Collected over 90 elevations throughout the Kissimmee Chain of Lakes region supporting the Central Florida Water Initiative.
 - Layout of approximately 150 boring locations supporting the CEPP North project along Levees L-4 and L-5.
 - Survey staff effectively and efficiently located and reported High Water Marks following storm events such as Hurricane Milton.
- SFWMD Surveying & Mapping continued to manage the District's Drone Program bringing efficiency and safety to staff workflows. These efficiencies include:
 - Utilizing Unmanned Aerial Systems (UAS) to provide a 330-acre Topographic survey of the Pepper Farm located in Cypress Creek natural area as part of the Loxahatchee River Watershed Restoration project in conjunction with the Florida Wildlife Commission.
 - Emergency management training allowing staff to effectively and efficiently provide up to date information and images following storm events such as Hurricane Milton. The EOC-Drone Team provided several, large, aerial images to document the cleanup of Stormwater Treatment Area 1, Cells 1 & 2 following the scattering of tornado debris.

4.0 Regulation

- Reallocated FTEs within Regulation Division to better meet the changing workload needs as computer programs and resources have been updated and programmatic shifts were implemented through rulemaking.
- Held required training in-house for Regulation's staff rather than sending large groups to conferences. This resulted in focused and customized training relevant to their roles that resulted in a more efficient workload review while reducing the costs of staff travel and conference fees.
- Reduced the cost of Regulation's long term offsite storage of permit file boxes by increasing the number of files scanned and converted to electronic records.
- Implemented a process to remind permittees of their stormwater management system operation responsibilities and the need for regular system maintenance to reduce more costly repairs. This will reduce the staff time and resources necessary to pursue and monitor more extensive system failures that could have been avoided.

III. BUDGET HIGHLIGHTS

6.0 District Management & Administration

- Cost savings/avoidance was approximately \$51 million dollars because of 9 competitive solicitations. An overall savings rate of 22% of contractual values.
- Negotiated with CIGNA Life and Health Insurance Company to successfully extend the contract for five years (effective January 1, 2025, through December 31, 2029) with no increase in the administrative service fees for the five years.
- During Fiscal Year 2023-24 started a new employee on-boarding system, to be completed during the second quarter of Fiscal Year 2024-25. The new system will create efficiencies by reducing data entry, provisioning new employee access earlier, and reduce the amount of time required for new employees to complete new hire forms in-person, staff time required to conduct in-person induction will also be reduced.
- Continue to offer training webinars and in-person courses to employees while minimizing the costs by supplying in-house, customized training based on specific needs. Topics include software training, Safety, Human Resources topics, Engineering continuing education, Science, Emergency Management, Teambuilding, and Supervisory. Additionally, provided closed-captioned recorded sessions for increased accessibility.
- Increased investment earnings revenues to help offset Operations and Maintenance. This has been accomplished by staff changing investment efficiencies - Staff have invested 30% of funds into short-term money markets earning a higher overall yield while, simultaneously, maintaining daily liquidity on those funds to fund capital project expenditures. We have increased our yield on cash from 1% in the Operating Account to a rate of 4.83-5.24% in the Federated Money Market Funds, while maintaining safety of said funds. All money markets meet the safety/liquidity criteria of the District's internal investment policy.
- In accordance with Florida Statute, the District produces a Preliminary and Tentative Budget. This is currently produced with an end-of-life budgeting tool that is inefficient and does not communicate with the Districts Enterprise Financial System. The Information Technology Division will implement Euna Solutions' Sherpa Budget Software as a Service (SaaS) to modernize and enhance the District's budgeting process by integrating it with the existing SAP S/4HANA ERP system. This effort is driven by the need to retire the current "in-house" developed Oracle-based budgeting tool, which relies on Oracle Forms, a component that has reached end-of-life and soon to be unsupported. The District's Budget Bureau will use the new system to modernize and enhance its budgeting processes by integrating it with the District's existing SAP S/4HANA ERP system. Transitioning to Sherpa ensures continuity in financial operations, mitigates the risk associated with outdated technologies, and leverages the scalability and flexibility of a cloud-based solution. This integration aligns with the District's goals to optimize resource management and increase operational efficiency.

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's objective in developing its budget is ensuring South Florida taxpayers receive efficient and effective customer service and protect the region's water resources. To that end, the District's available resources in the Fiscal Year 2025-26 Preliminary Budget are allocated to continue the advancement of the 29 Key Everglades restoration Projects identified in Governor DeSantis' Executive Order 19-12 - *Achieving More Now for Florida's Environment* and the implementation his historic Executive Order 23-06 - *Achieving Even More Now for Florida's Environment*, in addition to ensuring support of key activities within its core mission: restoration of water resources and ecosystems, flood protection, water supply and natural systems / water quality.

The Strategic Plan is a key component of the District's integrated business cycle. It establishes the overall policy direction and strategic priorities set by the Governing Board to carry out the agency's core mission responsibilities. Serving as the agency blueprint for long-term planning and implementation, the Strategic Plan provides overarching guidance in development of the annual budget and work plan and the success indicators used for measuring progress.

The District has developed and the Governing Board has approved the Fiscal Year 2025-30 Strategic Plan, which is available online at <https://www.sfwmd.gov/who-we-are/strategic-plan>. This Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below:

1. Restoration of Water Resources and Ecosystems (Natural Systems/Water Quality): Safeguarding and Restoring South Florida's Delicate Ecosystem.
2. Flood Protection: Protecting South Florida's Communities from Flooding, Ensuring and Managing Water Flow.
3. Water Supply: Ensuring Water for South Florida's Communities.
4. Public Engagement & Administration: Delivering Efficient and Cost-Effective Services on Behalf of South Florida Citizens.

III. BUDGET HIGHLIGHTS

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2025-26 Preliminary Budget
<p><u>Restoration of Water Resources and Ecosystems (Natural Systems / Water Quality):</u> Expediting restoration results in the Everglades by:</p>	<ul style="list-style-type: none"> • Advancing the projects identified by Governor DeSantis, • Implementing solutions to improve water quality treatment, reduce nutrient loads and reduce the potential for harmful algal blooms in the Northern Everglades, • Implementing water quality treatment solutions to reduce nutrient loading in the Southern Everglades, • Utilizing regulatory permitting and compliance authority • Restoring native habitats through invasive species management and prescribed fire • Increasing access and recreational opportunities on public lands when it does not conflict with ecosystem goals. 	\$ 950,134,488
<p><u>Flood Protection:</u> Refurbishing, replacing, improving and managing the components of our water management system by:</p>	<ul style="list-style-type: none"> • Implementing flood protection infrastructure refurbishment projects • Assessing and operating the water management system to meet flood protection and water supply needs into the future considering sea level rise and the impacts of a changing climate • Coordinating with the U.S. Army Corps of Engineers on infrastructure inspections and results • Coordinating with state/federal partners and assisting local governments to ensure operational readiness for optimal level of flood control by optimizing infrastructure maintenance, adhering to, or exceeding, industry standards and best management practices, • Assessing sea level rise and changing weather patterns to determine impacts of future conditions on District mission • Advancing adaptation strategies and infrastructure investments, in coordination with local, regional, State and Federal partners to continue to increase resiliency of its flood protection system and other mission critical services 	\$ 273,795,967
<p><u>Water Supply:</u> Meeting the water needs of the environment and preparing for current and future demands of water users by:</p>	<ul style="list-style-type: none"> • Developing and implementing regional water supply plans in coordination with local governments, utilities, stakeholders, and the public, • Planning for region's water resource needs with consideration of climate change and sea level rise challenges, • Encouraging development of alternative water supply projects to diversify water supply • Promoting water conservation measures • Utilizing regulatory permitting and compliance authority • Using water reservation and minimum flow and level authority to protect water for natural systems 	\$ 329,772,711
<p><u>Public Engagement & Administration:</u> Ensuring South Florida taxpayers receive efficient and effective customer service by:</p>	<ul style="list-style-type: none"> • Focusing resources on core functions, minimizing administrative costs and measuring performance • Ensuring accountability, transparency and public involvement in agency decisions • Employing and developing a high-quality, diverse workforce 	\$ 40,901,461

III. BUDGET HIGHLIGHTS

C. Budget Summary

1. Overview

a. Standard Overview

The Fiscal Year 2025-26 Preliminary Budget demonstrates the District's commitment to protecting and restoring Florida's water resources. The District proposes to continue to focus on mission critical areas, Everglades restoration, completing District projects, including Alternative Water Supply (AWS) projects, and funding capital investment 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 Fiscal Year 2025-26 Preliminary Budget is \$1,594,604,627 compared to \$1,630,332,002 for the Fiscal Year 2024-25 Adopted Budget, a decrease of \$35,727,375. The decrease is attributable to the reduction in federal grant awards in support of resiliency and the reduction in allocated fund balances.

The District's largest revenue sources are state sources \$1,048,520,599, ad valorem property taxes \$391,954,289 and fund balance \$69,996,156.

The Fiscal Year 2025-26 Preliminary Budget includes \$391,954,289 in ad valorem property tax revenue. This estimated ad valorem revenue is based on maintaining the current year millage rates. Estimated ad valorem revenues are \$391,954,289 (24.6 percent) of total projected revenue sources, compared to \$365,765,480 (22.4 percent) of the Fiscal Year 2024-25 Adopted Budget.

Total anticipated state sources in the Fiscal Year 2025-26 Preliminary Budget are \$1,048,520,599 (65.8 percent) and the total estimated federal sources are \$16,356,481 (1.0 percent). In the Fiscal Year 2024-25 Adopted Budget, the total state sources are \$973,342,052 (59.7 percent) and the federal sources are \$121,989,084 (7.5 percent).

The revenue sources that make up the remaining portion of the Fiscal Year 2025-26 Preliminary Budget are agricultural privilege taxes, permit fees, local revenues, and other sources for \$67,777,102 which represents 4.2 percent of the total budget, compared to the \$73,859,319 or 4.5 percent of the Fiscal Year 2024-25 Adopted Budget for the same revenue sources.

Fund balance of \$69,996,156 makes up 4.4 percent of the Fiscal Year 2025-26 Preliminary Budget compared to \$95,376,067 in the Fiscal Year 2024-25 Adopted Budget which represents 5.9 percent.

In accordance with Section 373.535, F.S., the District is submitting this Fiscal Year 2025-26 Preliminary Budget for legislative review January 15, 2025. The table on the following page provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the Fiscal Year 2024-25 Adopted Budget to the Fiscal Year 2025-26 Preliminary Budget.

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SOURCE AND USE OF FUNDS AND WORKFORCE

Fiscal Years 2024-25 and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Adopted)	New Issues (Increases)	Reductions	Fiscal Year 2025-26 (Preliminary Budget)
SOURCE OF FUNDS				
Fund Balance	\$ 95,376,067		\$ (25,379,911)	\$ 69,996,156
District Revenues	\$ 434,251,169	\$ 26,203,534	\$ (796,942)	\$ 459,657,761
Local Revenues	\$ 5,373,630		\$ (5,300,000)	\$ 73,630
State Revenues	\$ 973,342,052	\$ 270,816,315	\$ (195,637,768)	\$ 1,048,520,599
Federal Revenues	\$ 121,989,084		\$ (105,632,603)	\$ 16,356,481
TOTAL SOURCE OF FUNDS	\$ 1,630,332,002	\$ 297,019,849	\$ (332,747,224)	\$ 1,594,604,627
USE OF FUNDS				
Salaries and Benefits	\$ 191,369,963	\$ 1,801,161	\$ (2,824,240)	\$ 190,346,884
Other Personal Services	\$ 239,128	\$ 24,000	\$ -	\$ 263,128
Contracted Services	\$ 99,701,234	\$ 28,666,322	\$ (21,537,247)	\$ 106,830,309
Operating Expenses	\$ 206,300,180	\$ 38,464,380	\$ (15,272,516)	\$ 229,492,044
Operating Capital Outlay	\$ 79,004,633	\$ 129,440,399	\$ (44,718,383)	\$ 163,726,649
Fixed Capital Outlay	\$ 912,103,320	\$ 175,463,693	\$ (308,275,573)	\$ 779,291,440
Interagency Expenditures (Cooperative Funding)	\$ 52,363,147	\$ 13,561,894	\$ (30,496,015)	\$ 35,429,026
Debt	\$ 30,269,875	\$ -	\$ (25,250)	\$ 30,244,625
Reserves - Emergency Response	\$ 58,980,522	\$ -	\$ -	\$ 58,980,522
TOTAL USE OF FUNDS	\$ 1,630,332,002	\$ 387,421,849	\$ (423,149,224)	\$ 1,594,604,627
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	1,547.00			1,547.00
Contingent Worker (Independent Contractors)	-			-
Other Personal Services (OPS)	3.00			3.00
Intern	-			-
Volunteer	-	-	-	-
TOTAL WORKFORCE	1,550.00	-	-	1,550.00

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.

Evaluation of Fiscal Resources Over a Five-Year Horizon:

The District's Fiscal Year 2025-26 Preliminary Budget of \$1,594,604,627 and five-year horizon is focused on ongoing progress in environmental restoration and water resource projects throughout South Florida, funded mostly by state appropriations, while ensuring the District continues to deliver on its mission-critical responsibilities, strategic priorities of natural systems, water quality, flood control, and water supply. The District will continue to align available Everglades Restoration state appropriated sources to focus support of the implementation of Governor Ron DeSantis' historic Executive Order 23-06, Achieving Even More Now for Florida's Environment. The District continues to prioritize ad valorem and savings through efficiencies to deliver on management of South Florida's primary water management critical flood control infrastructure that provides flood control and water supply for over 9 million residents and tens of millions of visitors.

As illustrated in the long-term funding plan graph presented later in this section, over the next five-years, the District's reserve balances have been dedicated to cover expenses aligned with the restricted usage of those fund balances. Per District policy, an Economic Stabilization Fund in the amount of at least \$60,000,000 in the aggregate within all ad valorem governmental funds is to be categorized as reserves and be included in the District budget each year. The Economic Stabilization Fund is to address unforeseen events and emergencies and to meet unexpected demand in service delivery costs or expenditure increases after budget adoption. If the Economic Stabilization Fund is used, based on an emergency declaration by the Governor of Florida or the President of the United States or Board approval, per District policy the amount must be paid back. Currently, the District has a balance of \$58,980,522 set aside for the Economic Stabilization Fund. Within the Fiscal Year 2022-23, the District used funds from the Economic Stabilization Fund in support of Hurricane Ian expenditures. The Economic Stabilization Fund will remain at the current balance, until the remaining reimbursements has been processed by FEMA or FDEM or directed by the Board differently. The District intends to fully pay back the Emergency Stabilization fund in accordance with policy.

The long-term graph includes forecasted new operational expenses related to Everglades restoration projects being completed, operational increases such as fuel, electricity, health insurance, FRS, aging critical flood control infrastructure and backlog maintenance, and coastal resiliency projects affected by sea level rise.

III. BUDGET HIGHLIGHTS

District Revenue Sources:

Ad Valorem Tax Revenue

The District continues the commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of South Florida taxpayer investments. The Fiscal Year 2025-26 Preliminary Budget estimates \$391,954,289 in ad valorem property tax revenue, which is \$26,188,809 more than the Fiscal Year 2024-25 Adopted revenue of \$365,765,480. The estimated revenue increase is a result of maintaining the current year millage rate to ensure mission critical functions continue and to support operations of new and existing critical flood control infrastructure.

The District's work is achieved through ad valorem revenues and continued support from the Florida Legislature through state appropriations. The District also relies on federal and local funding sources, reserve balances, fees, investment earnings, and agricultural privilege taxes to deliver the current level of service to our customers.

State Revenue Sources

The District's Fiscal Year Fiscal Year 2025-26 Preliminary Budget contains \$1,048,520,599 in requested state revenue sources. Everglades restoration appropriations at \$805,458,194 being the largest source of requested state revenues from the 2025 Legislative Session to continue multi-year planning, design, and construction of Everglades restoration projects such as: Comprehensive Everglades Restoration Plan (CERP), Northern Everglades & Estuaries Protection Program (NEEPP) projects, and Dispersed Water Management. The request also includes \$150,000,000 for critical flood control infrastructure to address a more than 50-year-old flood control system.

Anticipated state revenues, including potential grants, that the District has included are: \$26,150,000 to cover costs associated with aging C&SF infrastructure and Coastal Resiliency, \$20,750,000 for water quality projects, \$18,000,000 for S-333/S-333N Maintenance Dredging and Low-Sill Weirs, \$14,000,000 for Alternative Water Supply Program, \$2,220,000 for monitoring at S-333, as well as \$6,967,303 from Florida Fish and Wildlife Conservation Commission for vegetation management, \$1,000,000 for land stewardship and wetlands restoration, and \$612,102 in prior year appropriations for Lake Okeechobee Watershed Restoration Project. The District maintained the same level funding for land management at \$2,350,000, \$263,000 Everglades and Snook (IRL) License Tag, and \$750,000 from FDACS for prescribed burns.

Future state revenue source requests are consistent to support multi-year restoration projects such as CERP in accordance with the integrated delivery schedule, dispersed water management recurring operational requirements, and Northern Everglades. The Everglades restoration project expenses are classified as a recurring expense over this five-year horizon in support of the Governor's Executive Order 23-06. The revenue to offset the expenses are classified as recurring and non-recurring in accordance with the General Appropriations Act (GAA).

Future expenses for expanded monitoring, land management, dispersed water management operations, aging critical flood control infrastructure, Coastal Resiliency, and Florida Fish and Wildlife Conservation Commission for exotic and aquatic plant control are classified as recurring expenses and offset by recurring and non-recurring state revenues in accordance

III. BUDGET HIGHLIGHTS

with the GAA. These state sources aid in covering recurring expenses that would otherwise require funding from ad valorem taxes.

The District works cooperatively with DEP prior to the Legislative Session to provide the upcoming multi-year project needs through a legislative budget request as well as with Florida Fish and Wildlife to identify upcoming exotic and aquatic plant control work plan tasks. The District's funding requests to the Florida Legislature support continued commitment to the Districts mission.

Other Revenue Sources

Other sources include non-ad valorem agricultural privilege taxes, environmental resource, water use, compliance and right-of-way permit fees, lease revenue, investment earnings, local and federal sources, release of reservations funds, department charges self-insurance and health insurance, and surplus sale of District property. These revenues remain consistent over the five-year horizon except for the agricultural privilege taxes based on projected lands coming off of lease and Fiscal Year 2027-28 rate reduction from \$25.00 to \$20.00 per acre in accordance with Section 373.4592, F.S. These changes to agricultural privilege tax revenues are projected to decrease by \$2,100,000, which funds the storm water treatment areas.

Accumulated Unaudited Fund Balance

The Districts Fiscal Year 2023-24 financials (prior year) are unaudited. The District's projected unaudited prior year fund balance is \$351,907,982 of which \$23,606,905 is non-spendable, \$304,434,787 restricted, and \$23,866,290 assigned. A summary of the breakdown and illustrated on the Projected Utilization of Fund Balance Table, is as follows:

- \$23,606,905 of non-spendable funds which represents the value of inventory on hand such as fuel and chemicals, and wetlands mitigation permanent fund for long term land management on specific wetland mitigation projects and bank. The non-spendable funds are not available to be used on projects and have not been included in the Long-Term Funding Graph.
- \$304,434,787 of Restricted fund balance and may only be used to fund expenses as defined by the source. Most of these funds are balances within the Economic Stabilization fund, Lake Belt and Wetland Mitigation funds, lease revenues on state and federally purchase lands restricting the use of the revenues accordingly, and advanced state appropriations for the EAA A-2 STA, Lake Okeechobee Watershed ARPA funds and Dispersed Water Management. There is an increase projected in the restricted fund balance due to the transfer from the state in the amount of \$100,000,000 pursuant to the 2022 Florida legislative session through Section 197, Chapter 2022-156 for Water Quality Improvements – Everglades Restoration, which have been designated for the Comprehensive Everglades Restoration Plan - Lake Okeechobee Watershed Restoration Project. The \$100,000,000 does have a spend plan associated with it and is reflected separately on the fund balance utilization schedule.
- \$23,866,290 of Assigned Fund Balance. This includes \$15,742,735 Economic Stabilization fund, which is re-budgeted in each year's budget and assumed to remain available, and the remaining funding allocated for land management activities derived from release of reservations proceeds and funds to cover critical flood control infrastructure projects.

III. BUDGET HIGHLIGHTS

Long-term Funding Plan

The District continues to look for efficiencies and cost-saving measures to fund operations and maintenance of critical flood control infrastructure. The District has also taken measures to set aside an Economic Stabilization reserve balance to use for emergency purposes. It is projected that there will be very limited, if any, assigned or committed fund balances that are available for future years budget development. Opportunities for planned usage of the remaining restricted fund balances to cover ongoing expenses, that qualify based on the source of funds, to help reduce the need for ad valorem funding has been forecasted within the projected utilization of fund balance schedule and long-term graph. The usage of restricted fund balances is limited due to the sources of those available fund balances. The long-term graph includes forecasted Capital projects for Everglades restoration, new operational expenses related to Everglades restoration projects being completed, increased expenses to address aging critical flood control infrastructure and backlogged maintenance, and coastal resiliency projects for areas effected by sea level rise.

To plan for future increases, the District has developed a ten-year financial forecast to project estimated long-term revenue and expenditures for the operations and maintenance and monitoring of newly completed restoration projects, Everglades restoration, aging critical flood control system capital improvements, Big Cypress Basin operations, and resiliency. Although the availability of future budget years fund balances is limited, at any time and in accordance with Chapter 373, F.S., the District Governing Board may also change the priorities and usages of the remaining cash balances, based on the source of the fund, as the five-year fund balance allocations are planned usages.

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
PRELIMINARY BUDGET - Fiscal Year 2025-26

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2025					
		Total Fund Balance Sept 30, 2024 (Unaudited)	Utilization of Fund Balance FY2024-25 (Adopted)	Other Adjustments Prior to Sept 30, 2025	Projected Total Fund Balance Sept 30, 2025	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventories	8,274,859	-	-	8,274,859	-	-	-	-	-	8,274,859
WS/WQ/FP/NS	Permanent Fund Principal (Wetlands Mitigation)	15,332,046	-	-	15,332,046	-	-	-	-	-	15,332,046
NONSPENDABLE SUBTOTAL		23,606,905	-	-	23,606,905	-	-	-	-	-	23,606,905
RESTRICTED											
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations) - Encumbrance	1,765,980	-	-	1,765,980	(1,765,980)	-	-	-	-	-
WS/WQ/FP/NS	Okeechobee Basin(O&M New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	945,092	(945,092)	603,933	603,933	(603,933)	-	-	-	-	-
WS/WQ/NS	Water Protection, Ecosystem Management, and Restoration Projects - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Big Cypress Basin Operations - Encumbrance	10,300,000	-	-	10,300,000	(1,500,000)	(2,500,000)	(3,100,000)	(1,500,000)	(1,700,000)	-
WS/WQ/FP/NS	Big Cypress Basin Operations	7,787,647	(3,407,797)	-	4,379,850	-	(3,002,035)	-	-	-	1,377,815
WS/WQ/FP/NS	Big Cypress Basin Capital/Operations - Collier County MOU	5,200,000	(2,000,000)	5,200,000	8,400,000	(900,000)	(3,100,000)	(1,500,000)	(1,000,000)	(48,000)	1,852,000
WS/WQ/FP/NS	C-51 Operations	1,086,427	(1,086,427)	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Debt service	312,154	-	-	312,154	(312,154)	-	-	-	-	-
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration - Encumbrance	144,127	-	-	144,127	(109,629)	(34,498)	-	-	-	-
WS/WQ/NS	Indian River Lagoon / St. Lucie Restoration	61,446	-	-	61,446	-	(61,446)	-	-	-	-
WS/WQ/NS	Florida Bay Restoration - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/NS	Florida Bay restoration	8,732	(8,732)	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management - Encumbrance	17,964,649	-	-	17,964,649	(1,200,000)	(8,000,000)	(8,000,000)	(764,649)	-	-
WS/WQ/FP/NS	Lake Belt / Wetland Creation, Restoration and Management	24,929,313	(8,005,315)	-	16,923,998	(3,023,049)	(2,951,285)	(2,340,665)	(1,951,285)	(1,951,285)	4,706,429
WS/WQ/NS	Restoration Strategies Projects - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues) - Encumbrance	2,814,531	-	-	2,814,531	(314,531)	(500,000)	(2,000,000)	-	-	-
WS/WQ/FP/NS	Land Management Activities (State and Federal Lease Revenues)	10,959,127	(3,253,608)	7,500	7,713,019	(3,235,224)	(1,258,468)	(1,258,468)	(1,258,468)	(702,391)	-
WS/FP/NS	Aquatic Plant Control - Encumbrance	-	-	7,500	-	-	-	-	-	-	-
WS/WQ/NS	Land acquisitions and Surplus Land Sales - Encumbrance	11,783,041	-	(5,400,000)	6,383,041	(6,383,041)	-	-	-	-	-
WS/WQ/NS	Land acquisitions and Surplus Land Sales	246,264	(246,251)	-	13	(13)	-	-	-	-	-
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transfer to District pursuant to 375.041(3)(b)4 F.S.) - Encumbrance	54,522,919	-	6,000,000	60,522,919	(60,522,919)	-	-	-	-	-
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	10,365,551	(10,286,092)	1,500,000	1,579,459	(1,579,459)	-	-	-	-	-
WS/WQ/FP/NS	Lake Okeechobee Watershed - FY22/23 BOB SECTION 197 - Transfer to the District (ARPA Funds) DEP Agreement APE03	100,000,000	-	(31,881,000)	68,119,000	(68,119,000)	-	-	-	-	-
WS/WQ/FP/NS	Economic Stabilization	43,237,787	(43,237,787)	43,237,787	43,237,787	-	-	-	-	-	43,237,787
RESTRICTED SUBTOTAL		304,434,787	(72,477,101)	19,268,220	251,225,906	(149,568,932)	(21,407,732)	(18,199,133)	(6,474,402)	(4,401,676)	51,174,031
COMMITTED											
WS/WQ/FP/NS	District (O&M new works, recurring shortfall, flood control, mandates & operations) - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	District (O&M new works, recurring shortfall, flood control, mandates & operations)	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	IT Capital Projects - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Restoration Strategies Projects - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/NS	Everglades Restoration, EAA A2 STA, and O&M Projects - Encumbrance	-	-	-	-	-	-	-	-	-	-
COMMITTED SUBTOTAL		-	-	-	-	-	-	-	-	-	-
ASSIGNED											
WS/WQ/FP/NS	District (O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations) - Encumbrance	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	District (O&M of New Works, Recurring Shortfall, Flood Control, Mandates & Operations)	5,644,093	(5,644,093)	865,802	865,802	(865,802)	-	-	-	-	-
WS/WQ/FP/NS	Land Management Activities	1,512,138	(1,512,138)	496,000	496,000	(496,000)	-	-	-	-	-
WS/WQ/NS	Everglades Restoration, EAA A2 STA, and O&M Projects - Encumbrance	967,324	-	-	967,324	(967,324)	-	-	-	-	-
WS/WQ/FP/NS	Everglades, EAA A-2 STA, and O&M Projects (Includes funds Transferred to District pursuant to 375.041(3)(b)4 F.S.)	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Economic Stabilization	15,742,735	(15,742,735)	15,742,735	15,742,735	-	-	-	-	-	15,742,735
ASSIGNED SUBTOTAL		23,866,290	(22,898,966)	17,104,537	18,071,861	(2,329,126)	-	-	-	-	15,742,735
UNASSIGNED											
	Fund Balances for Deferred Revenues for Invoices Due to the District from State Revenues + Unrealized Investment Loss	-	-	-	-	-	-	-	-	-	-
UNASSIGNED SUBTOTAL		-	-	-	-	-	-	-	-	-	-
TOTAL		\$351,907,982	(\$95,376,067)	\$36,372,757	\$292,904,672	(\$151,898,058)	(\$21,407,732)	(\$18,199,133)	(\$6,474,402)	(\$4,401,676)	\$90,523,671

COMMENTS/NOTES:

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

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
USE OF FUND BALANCE
 Fiscal Year 2025-26
 PRELIMINARY BUDGET - Fiscal Year 2025-26

	PRELIMINARY BUDGET - Fiscal Year 2025-26	SOURCES OF FUNDS							TOTAL
		District Revenues	Fund Balance	Debt	Local	State	Federal		
1.0 Water Resources Planning and Monitoring	61,294,516	953,933	-	-	-	79,459	-	1,033,392	
2.0 Land Acquisition, Restoration and Public Works	925,445,934	312,154	-	-	-	1,500,000	-	1,812,154	
3.0 Operation and Maintenance of Works and Lands	539,914,858	62,833,044	-	-	900,000	13	2,551,751	66,284,808	
4.0 Regulation	25,576,326	-	-	-	-	-	-	-	
5.0 Outreach	1,471,532	-	-	-	-	-	-	-	
6.0 District Management and Administration	40,901,461	-	-	-	-	-	-	865,802	
TOTAL	1,594,604,627	64,964,933	-	-	900,000	1,579,472	2,551,751	69,996,156	

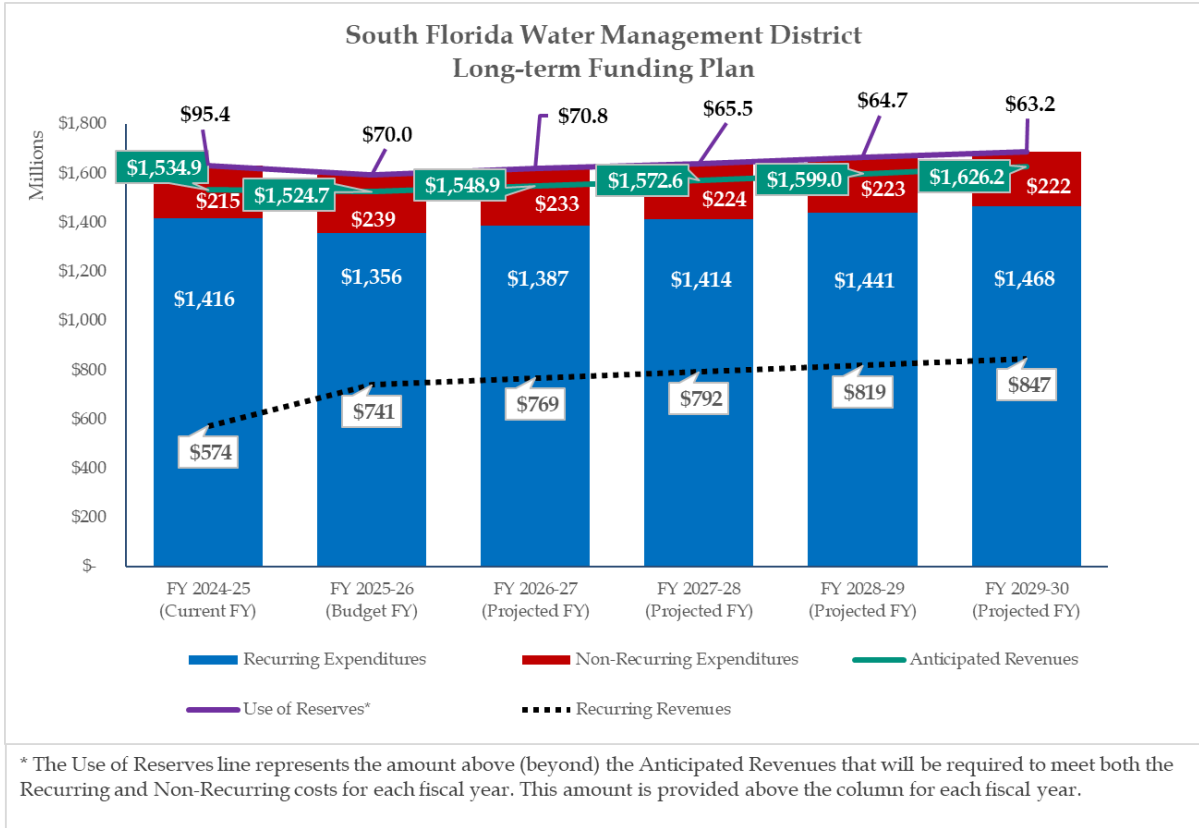
	USES OF FUNDS									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	-	-	350,000	683,392	-	-	-	-	-	1,033,392
2.0 Land Acquisition, Restoration and Public Works	-	-	-	-	-	1,500,000	-	312,154	-	1,812,154
3.0 Operation and Maintenance of Works and Lands	691,485	-	300,000	5,412,788	-	900,013	-	-	58,980,522	66,284,808
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	865,802	-	-	-	-	-	865,802
TOTAL	691,485	-	650,000	6,961,982	-	2,400,013	-	312,154	58,980,522	69,996,156

III. BUDGET HIGHLIGHTS

The graph below displays the Fiscal Year 2024-25 Adopted Budget, Fiscal Year 2025-26 Preliminary Budget, and proposed expenses and projected revenues through Fiscal Year 2029-30. The blue and red bars represent expenses, and the lines represent the projected revenues with the use of fund balance filling in for the revenue gap. The information in the graph below shows the rates at which fund balance (not including Non-spendable) are projected to be spent down. The current \$58,980,522 Economic Stabilization reserve, which is at a reduced amount due to usage of funds for hurricane Ian, is shown re-budgeted every year in anticipation of not having to utilize the authority. Revenue assumptions for Ad Valorem are based on maintaining the current year millage rates and EDR estimated taxable value growth. State revenues for everglades restoration and Operations and Maintenance of critical flood control infrastructure are based on requested legislative budget request for Fiscal Year 2025-26. Grant funding for state, federal and local revenues are adjusted based on grant terms and projected new requests. Other revenues such as fees, lease revenue, and investment earnings assumptions were projected according to prior year trends. Non-ad valorem agricultural privilege taxes are reduced based on projected lands coming off lease and Fiscal Year 2027-28 rate reduction from \$25.00 to \$20.00 per acre in accordance with Section 373.4592, F.S.

The long-term graph includes recurring expenditures such as: Everglades restoration projects due to the long-term commitment with USACE for CERP projects and the suite of Northern Everglades projects and Dispersed Water Management; new operational expenses related to Everglades restoration projects being completed; O&M of the C&SF and STA's; increased expenses to address aging critical flood control infrastructure; backlog maintenance; and coastal resiliency projects effected by sea level rise; regulatory programmatic expenses; and general overhead. Over the years, the District has taken opportunities to reduce costs by removing non-mission critical expenses and savings from efficiencies to redirect funds towards critical flood control infrastructure. The District has also worked to align ad valorem funded increased expenses with alternative funding sources such as investment earnings, lease revenues, permit fees, surplus sales revenues of district property, and sales of scrap metal. Non-recurring expenses include economic stabilization, one-time projects funded with state, federal and local grants and mitigation, and land management funded with lease revenue as well as mitigation balances.

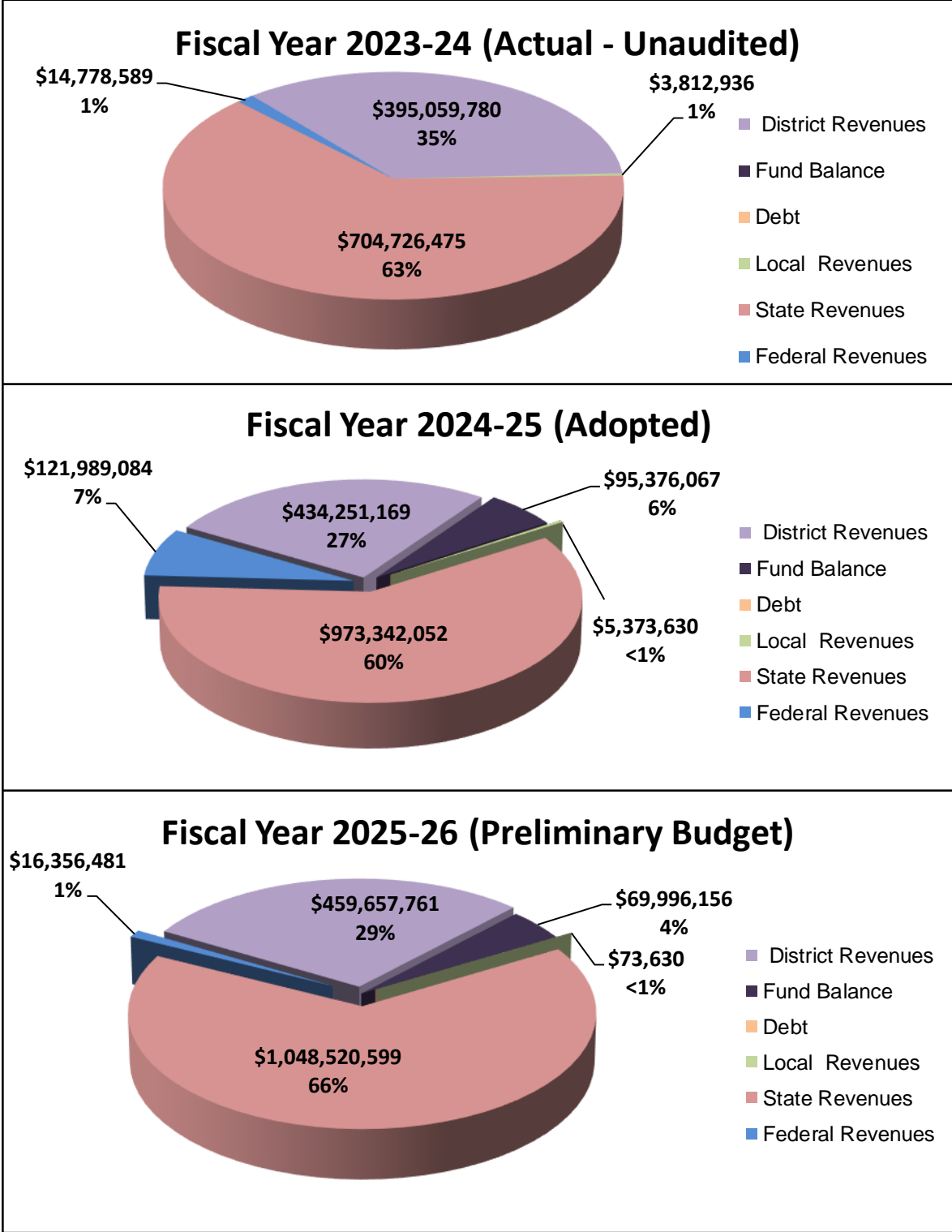
III. BUDGET HIGHLIGHTS



III. BUDGET HIGHLIGHTS

3. Source of Funds Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PRELIMINARY BUDGET - Fiscal Year 2025-26
REVENUES BY SOURCE



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023-24 (Actual - Unaudited) 2024-25 (Adopted) 2025-26 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
District Revenues	395,059,780	434,251,169	459,657,761	25,406,592	5.9%
Fund Balance	-	95,376,067	69,996,156	(25,379,911)	-26.6%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	3,812,936	5,373,630	73,630	(5,300,000)	-98.6%
State General Revenues	140,380,530	247,295,787	518,112,102	270,816,315	109.5%
Land Acquisition Trust Fund	557,322,396	633,487,539	465,808,194	(167,679,345)	-26.5%
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-
Florida Forever	162,433	-	-	-	-
Save Our Everglades Trust Fund	2,006,984	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	4,854,132	92,558,726	64,600,303	(27,958,423)	-30.2%
Federal Revenues	14,778,589	121,989,084	16,356,481	(105,632,603)	-86.6%
Federal through State (FDEP)	-	-	-	-	-
SOURCE OF FUND TOTAL	1,118,377,780	1,630,332,002	1,594,604,627	(35,727,375)	-2.2%

District Revenues include:

Ad Valorem	333,148,300	365,765,480	391,954,289	26,188,809
Ag Privilege Tax	10,772,213	10,722,932	10,722,932	-
Permit & License Fees	5,830,970	3,714,000	3,714,000	-
PBA C-51 Operations	1,086,426	500,000	-	(500,000)
Lease/Land Management Revenue	10,393,133	6,329,882	6,047,544	(282,338)
Investment Earnings (Loss) - Include Interest	28,347,188	6,256,106	6,256,307	201
Self Insurance	-	3,677,555	3,662,951	(14,604)
Health Insurance	-	36,430,604	36,445,128	14,524
Sale of Assets	515,262	320,000	320,000	-
Sale of Surplus Lands	1,305,138	-	-	-
Penalties & Fines	161,128	209,700	209,700	-
Other Revenues	1,347,571	324,910	324,910	-
Mitigation Revenues	2,152,451	-	-	-

REVENUES BY SOURCE	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
District Revenues	395,059,780	434,251,169	459,657,761	25,406,592	5.9%
Fund Balance	-	95,376,067	69,996,156	(25,379,911)	-26.6%
Debt	-	-	-	-	-
Local Revenues	3,812,936	5,373,630	73,630	(5,300,000)	-98.6%
State Revenues	704,726,475	973,342,052	1,048,520,599	75,178,547	7.7%
Federal Revenues	14,778,589	121,989,084	16,356,481	(105,632,603)	-86.6%
TOTAL	1,118,377,780	1,630,332,002	1,594,604,627	(35,727,375)	-2.2%

III. BUDGET HIGHLIGHTS

4. Major Source of Funds Variances

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

District Revenues

- Estimated revenues of \$392.0 million from ad valorem taxes in the Fiscal Year 2025-26 Preliminary Budget increased by \$26.2 million (7.2 percent) from the Fiscal Year 2024-25 Adopted Budget. The estimated increase is a result of additional tax revenues from maintaining the current year millage rate to ensure mission critical functions continue and support operations of new infrastructure and operations and maintenance of aging critical flood control infrastructure.
- Estimated revenues of \$10.7 million from non-Ad Valorem Agricultural Privilege Taxes in the Fiscal Year 2025-26 Preliminary Budget is the same as the Fiscal Year 2024-25 Adopted Budget.
- Estimated revenues of \$3.7 million from Permit, License, and Fees in the Fiscal Year 2025-26 Preliminary Budget is the same as the Fiscal Year 2024-25 Adopted Budget. The permit, license and fees category contain right of way, water use permit and ERP fees. Lake Belt mitigation funds are not included and will be budgeted for activities based on the actions of the Lake Belt Mitigation Committee before the Tentative submission. The District administers the Lake Belt Mitigation Trust Fund pursuant to Section 373.41495, F.S.
- Estimated Miscellaneous Revenues of \$53.3 million in the Fiscal Year 2025-26 Preliminary Budget decreased by \$782,217 (1.4 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is due primarily to the removal of the \$500,000 in Palm Beach Aggregates C-51 Operations revenue, \$282,338 reductions in lease revenues and increases in self-insurance and interest earnings (\$121). The components of the estimated \$53.3 million include \$40.1 million for the District's Health/Self Insurance contribution, \$6.3 million for Investment Earnings, \$6.0 million for Leases, \$320,000 for Sale of District Assets/Property, \$209,700 for Compliance Fees, and \$324,910 as other sources.

Unaudited Fund Balance

- The appropriated fund balance of \$70 million in the Fiscal Year 2025-26 Preliminary Budget decreased \$25.4 million (26.6 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is attributed to the districts prior year financials that will be audited in the spring as well as the expenditure of available fund balance on capital expenditures in the O&M Program and the C-139 restoration project allocated in Fiscal Year 2024-25.

Debt

- The Fiscal Year 2025-26 Preliminary Budget includes no new debt.

Local Revenues

- Estimated revenues of \$73,630 from cooperative agreements with local agencies in the Fiscal Year 2025-26 Preliminary Budget is \$5.3 million (98.6 percent) lower than

III. BUDGET HIGHLIGHTS

the Fiscal Year 2024-25 Adopted Budget. This decrease is due to the removal of \$5.3 million in Resiliency Grants. Included in local revenues are Water Management Districts for Model Archive \$50,000, Miami-Dade for land maintenance \$15,000 and Lake Worth Drainage District for rain gauges maintenance \$8,630.

State Revenues

- General revenues of \$518.1 million in the Fiscal Year 2025-26 Preliminary Budget increased by \$270.8 million (109.5 percent) from the Fiscal Year 2024-25 Adopted Budget. This increase is due to additions of anticipated grants from the state. Included in General Revenues is \$340.0 million CERP Grant, \$150.0 million Flood Control Infrastructure Grant, \$14.0 million for Alternative Water Supply, \$13.5 million for Caloosahatchee Water Quality Grant, and \$612,102 for Lake Okeechobee 2019 SA1642 funds.
- Land Acquisition Trust Fund revenue of \$465.8 million in the Fiscal Year 2025-26 Preliminary Budget decreased \$167.7 million (26.5 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is attributed to Everglades restoration appropriation funds in support of CERP reduced from \$450.0 million to \$273.4 million netted against NEEP increase to \$71.0 million from \$61.5 million. Also included in LATF are EAA Reservoir for \$64.0 million, Lake Okeechobee Watershed Restoration Project for \$50.0 million, Dispersed Water Management for \$5.0 million and land management for \$2.4 million.
- There is no Save Our Everglades Trust Fund revenue in the Fiscal Year 2025-26 Preliminary Budget.
- There are no Alligator Alley tolls revenue in the Fiscal Year 2025-26 Preliminary Budget.
- Other state revenue of \$64.6 million in the Fiscal Year 2025-26 Preliminary Budget decreased by \$28.0 million (30.2 percent) from the Fiscal Year 2024-25 Adopted Budget. The decrease is due primarily to removal or changes in grant awards from DEP for various projects. The Other State revenue category includes anticipated state revenues, including potential grants, such as \$26.1 million to cover Coastal Resiliency, \$18.0 million DEP Grant for S-333 maintenance and dredging, \$7.0 million from FWC for vegetation management, DEP \$7.2 million Water quality grant, \$2.2 million from DEP for Recover activities and S-333 Monitoring, DEP \$2.0 million for expanded monitoring, \$1.0 million Land Stewardship Apps, \$750,000 from FDACS for prescribed burns, and \$263,000 of License Tag revenue for Everglades and Indian River Lagoon.

Federal Revenues

- Federal revenues of \$16.4 million the Fiscal Year 2025-26 Preliminary Budget decreased by \$105.6 million (86.6 percent) from the Fiscal Year 2024-25 Adopted Budget. This is due primarily to the removal of FEMA BRIC Grant of \$100.0 million, FEMA Grant for Hurricane Ian repairs for \$2.6 million and NOAA Resiliency Grant of \$1.4 million. Included in federal revenues are FWC Endangered Species Grant of \$1.0 million, United States Fish and Wildlife Service (USFWS) Invasive Plant Management Grant of \$1.5 million, Land Stewardship Grant of \$1 million, FWS Grant for Loxahatchee Refuge of \$2 million and NRCS Allapattah Grant of \$316,685. Also

III. BUDGET HIGHLIGHTS

included in Federal Revenues are funds to be reimbursed from the USACE for Operation, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Costs related to completed CERP and foundation projects \$10.5 million.

III. BUDGET HIGHLIGHTS

5. Source of Funds by Program (Actual – Unaudited)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2023-24 (Actual - Unaudited)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023-24 (Actual - Unaudited)
District Revenues	35,284,597	44,884,669	260,586,885	18,252,673	1,407,494	34,643,462	395,059,780
Fund Balance	-	-	-	-	-	-	-
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	3,738,733	-	74,203	-	-	-	3,812,936
State General Revenues	718,779	138,045,364	1,616,387	-	-	-	140,380,530
Land Acquisition Trust Fund	-	538,063,265	19,259,131	-	-	-	557,322,396
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	162,433	-	-	-	-	162,433
Save Our Everglades Trust Fund	-	2,006,984	-	-	-	-	2,006,984
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	66,708	606,462	4,175,451	2,002	-	3,509	4,854,132
Federal Revenues	32,000	511,498	12,978,319	2,698	-	1,254,074	14,778,589
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	39,840,817	724,280,675	298,690,376	18,257,373	1,407,494	35,901,045	1,118,377,780

District Revenues include:

Ad Valorem	333,148,300
Ag Privilege Tax	10,772,213
Permit & License Fees	5,830,970
Palm Beach Aggregates	1,086,426
Lease/Land Management Revenue	10,393,133
Investment Earnings (Loss) - Include Interest	28,347,188
Self Insurance	-
Health Insurance	-
Sale of Assets	515,262
Sale of Surplus Lands	1,305,138
Penalties & Fines	161,128
Other Revenues	1,347,571
Mitigation Revenues	2,152,451

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2023-24 (Actual - Unaudited)
District Revenues	35,284,597	44,884,669	260,586,885	18,252,673	1,407,494	34,643,462	395,059,780
Fund Balance	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Local Revenues	3,738,733	-	74,203	-	-	-	3,812,936
State Revenues	785,487	678,884,508	25,050,969	2,002	-	3,509	704,726,475
Federal Revenues	32,000	511,498	12,978,319	2,698	-	1,254,074	14,778,589
TOTAL	39,840,817	724,280,675	298,690,376	18,257,373	1,407,494	35,901,045	1,118,377,780

III. BUDGET HIGHLIGHTS

5. Source of Funds by Program (Adopted)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2024-25 (Adopted)

PRELIMINARY BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024-25 (Adopted)
District Revenues	51,467,979	36,809,304	279,108,654	25,172,940	1,510,255	40,182,037	434,251,169
Fund Balance	1,318,551	3,788,051	89,403,663	-	-	865,802	95,376,067
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	5,323,630	-	-	-	5,373,630
State General Revenues	1,500,000	162,269,875	83,525,912	-	-	-	247,295,787
Land Acquisition Trust Fund	247,100	630,890,439	2,350,000	-	-	-	633,487,539
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	2,796,381	46,527,000	43,235,345	-	-	-	92,558,726
Federal Revenues	365,000	1,160,158	120,463,926	-	-	-	121,989,084
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	57,745,011	881,444,827	623,411,130	25,172,940	1,510,255	41,047,839	1,630,332,002

District Revenues include:

Ad Valorem	365,765,480
Ag Privilege Tax	10,722,932
Permit & License Fees	3,714,000
Timber Revenue	500,000
Lease/Land Management Revenue	6,329,882
Investment Earnings (Loss) - Include Interest	6,256,106
Self Insurance	3,677,555
Health Insurance	36,430,604
Sale of Assets	320,000
Sale of Surplus Lands	-
Penalties & Fines	209,700
Other Revenues	324,910
Mitigation Revenues	-

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2024-25 (Adopted)
District Revenues	51,467,979	36,809,304	279,108,654	25,172,940	1,510,255	40,182,037	434,251,169
Fund Balance	1,318,551	3,788,051	89,403,663	-	-	865,802	95,376,067
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	5,323,630	-	-	-	5,373,630
State Revenues	4,543,481	839,687,314	129,111,257	-	-	-	973,342,052
Federal Revenues	365,000	1,160,158	120,463,926	-	-	-	121,989,084
TOTAL	57,745,011	881,444,827	623,411,130	25,172,940	1,510,255	41,047,839	1,630,332,002

III. BUDGET HIGHLIGHTS

5. Source of Funds (Current – Preliminary)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2025-26 (Preliminary Budget)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2025-26 (Preliminary Budget)
District Revenues	52,567,024	68,749,426	271,257,794	25,576,326	1,471,532	40,035,659	459,657,761
Fund Balance	1,033,392	1,812,154	66,284,808	-	-	865,802	69,996,156
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State General Revenues	-	368,112,102	150,000,000	-	-	-	518,112,102
Land Acquisition Trust Fund	247,100	463,211,094	2,350,000	-	-	-	465,808,194
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	7,332,000	22,401,000	34,867,303	-	-	-	64,600,303
Federal Revenues	65,000	1,160,158	15,131,323	-	-	-	16,356,481
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	61,294,516	925,445,934	539,914,858	25,576,326	1,471,532	40,901,461	1,594,604,627

District Revenues include:

Ad Valorem	391,954,289
Ag Privilege Tax	10,722,932
Permit & License Fees	3,714,000
PBA C-51 Operations	
Lease/Land Management Revenue	6,047,544
Investment Earnings (Loss) - Include Interest	6,256,307
Self Insurance	3,662,951
Health Insurance	36,445,128
Sale of Assets	320,000
Sale of Surplus Lands	
Penalties & Fines	209,700
Other Revenues	324,910
Mitigation Revenues	

REVENUES BY SOURCE	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	District Management and Administration	Fiscal Year 2025-26 (Preliminary Budget)
District Revenues	52,567,024	68,749,426	271,257,794	25,576,326	1,471,532	40,035,659	459,657,761
Fund Balance	1,033,392	1,812,154	66,284,808	-	-	865,802	69,996,156
Debt	-	-	-	-	-	-	-
Local Revenues	50,000	-	23,630	-	-	-	73,630
State Revenues	7,579,100	853,724,196	187,217,303	-	-	-	1,048,520,599
Federal Revenues	65,000	1,160,158	15,131,323	-	-	-	16,356,481
TOTAL	61,294,516	925,445,934	539,914,858	25,576,326	1,471,532	40,901,461	1,594,604,627

III. BUDGET HIGHLIGHTS

6. Proposed Millage Rates

Ongoing policy direction is to levy rolled-back millage rates. In accordance with Florida Statute, the rolled-back millage rate is calculated in the following manner:

The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." [Excerpt from Section 200.065(1), F.S.]

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

In accordance with Section 200.065(2)(b), F.S., the District will advise all county property appraisers within its jurisdiction of the proposed millage rates for Fiscal Year 2025-26. The District will also provide the rolled-back rates and the date, time, and location of the public hearings on the matter, which the property appraisers shall include in the proposed property tax notices.

The District will hold two public hearings in September, where the general public will be allowed to speak and to ask questions before the Governing Board approves the budget and millage rates, pursuant to Subsections 200.065(2)(d) and (e), F.S.:

"...During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body." [Excerpt from Section 200.065(2)(d), F.S.]

III. BUDGET HIGHLIGHTS

“In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions before adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate before adopting its tentative or final budget.” [Excerpt from Section 200.065(2)(e), F.S.]

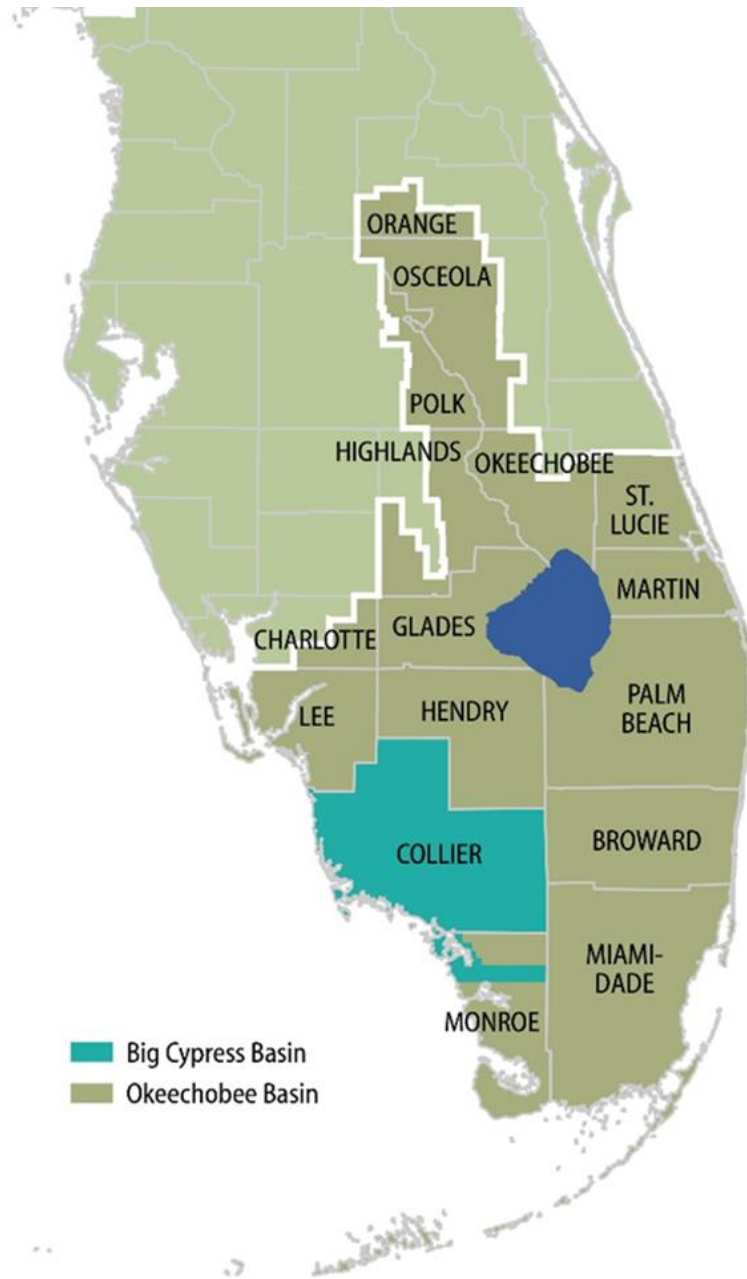
To continue the District commitment to deliver on our core mission functions while delivering efficient and cost-effective services on behalf of south Florida taxpayer investments, the District proposes maintaining the current millage rate to ensure mission critical functions continue and support operations of new infrastructure. This proposal will provide funding to align recurring expenses with recurring revenues and fund additional operational costs including operations, maintenance, monitoring, land and vegetation management of existing infrastructure and completed CERP, Restoration Strategies, and Northern Everglades projects turned over to operations. Any remaining additional revenues are dedicated to the aging flood control infrastructure.

The ad valorem tax revenue for the Fiscal Year 2025-26 Preliminary Budget is \$391,954,289, which represents \$26,188,809 or a 7.2 percent increase compared to the Fiscal Year 2024-25 Adopted Budget of \$365,765,480. The increase is a result of additional tax revenues from maintaining the same millage rate to ensure mission critical functions continue and support operations of new infrastructure and aging flood control infrastructure.

Pursuant to Section 373.503(3), F.S., taxes levied by each (water management district) Governing Board may be separated into a millage necessary for the purposes of the District and a millage necessary for financing basin functions. The tax levies of the South Florida Water Management District are set by the Governing Board for each of the two basins within the District: the Okeechobee Basin and the Big Cypress Basin. Figure 4 shows the geographic area of the two basins. Each basin millage rate is then combined with an overall “District-at-large” millage rate which determines the total millage to be assessed upon property owners within each basin.

III. BUDGET HIGHLIGHTS

Figure 4. Map of District Basins Geographic Areas



The following table illustrates the estimated ad valorem tax revenue for the Fiscal Year 2025-26 Preliminary Budget and the percentage change of the estimated Rolled-back-Rate. The Fiscal Year 2025-26 Preliminary Budget projected ad valorem revenue for Fiscal Year 2025-26 is \$391,954,289 which represents \$26,188,809 or a 7.2 percent increase in revenue compared to the Fiscal Year 2024-25 Adopted Budget of \$365,765,480. The increase is a result of additional revenues from maintaining the same millage rate to ensure mission critical functions continue and support operations of new infrastructure and aging Critical Flood Control Infrastructure.

III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
FIVE-YEAR AD VALOREM TAX COMPARISON
 Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
 Preliminary Budget - January 15, 2025

DISTRICT-AT-LARGE					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Unaudited)	FY 2024-25 (Adopted)	FY 2025-26 (Preliminary)
Ad Valorem Taxes	\$121,586,074	\$123,760,275	\$139,335,625	\$152,953,244	\$163,904,696
Millage rate	0.1061	0.0948	0.0948	0.0948	0.0948
Rolled-back Rate	0.1061	0.0948	0.0850	0.0847	0.0893
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	8.5%	6.2%
Gross Taxable Value for Operating Purposes	\$1,196,590,309,471	\$1,358,554,422,122	\$1,525,303,923,841	\$1,680,657,126,856	\$1,800,992,177,139
Net New Taxable Value	\$22,021,459,849	\$28,048,529,574	\$18,307,992,356	\$33,626,320,927	\$34,298,847,346
Adjusted Taxable Value	\$1,174,568,849,622	\$1,330,505,892,548	\$1,506,995,931,485	\$1,647,030,805,929	\$1,766,693,329,793

OKEECHOBEE BASIN					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Unaudited)	FY 2024-25 (Adopted)	FY 2025-26 (Preliminary)
Ad Valorem Taxes	\$119,841,505	\$121,754,318	\$137,085,209	\$150,531,163	\$161,309,194
Millage rate	0.1146	0.1026	0.1026	0.1026	0.1026
Rolled-back Rate	0.1146	0.1026	0.0920	0.0945	0.0965
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	8.6%	6.3%
Gross Taxable Value for Operating Purposes	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,637,723,297,487
Net New Taxable Value	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$29,575,580,196
Adjusted Taxable Value	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,608,147,717,291

EVERGLADES CONSTRUCTION PROJECT (OKEECHOBEE BASIN)					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Unaudited)	FY 2024-25 (Adopted)	FY 2025-26 (Preliminary)
Ad Valorem Taxes	\$38,165,672	\$38,782,141	\$43,709,991	\$47,976,306	\$51,411,410
Millage rate	0.0365	0.0327	0.0327	0.0327	0.0327
Rolled-back Rate	0.0365	0.0327	0.0293	0.0301	0.0308
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.6%	8.6%	6.2%
Gross Taxable Value for Operating Purposes	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,637,723,297,487
Net New Taxable Value	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$29,575,580,196
Adjusted Taxable Value	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,608,147,717,291

BIG CYPRESS BASIN					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Unaudited)	FY 2024-25 (Adopted)	FY 2025-26 (Preliminary)
Ad Valorem Taxes	\$11,250,081	\$11,589,593	\$13,017,475	\$14,304,767	\$15,328,989
Millage rate	0.1116	0.0978	0.0978	0.0978	0.0978
Rolled-back Rate	0.1116	0.0978	0.0877	0.0914	0.0930
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	7.0%	5.2%
Gross Taxable Value for Operating Purposes	\$104,851,351,483	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$163,268,879,652
Net New Taxable Value	\$2,363,497,580	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,723,267,150
Adjusted Taxable Value	\$102,487,853,903	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$158,545,612,502

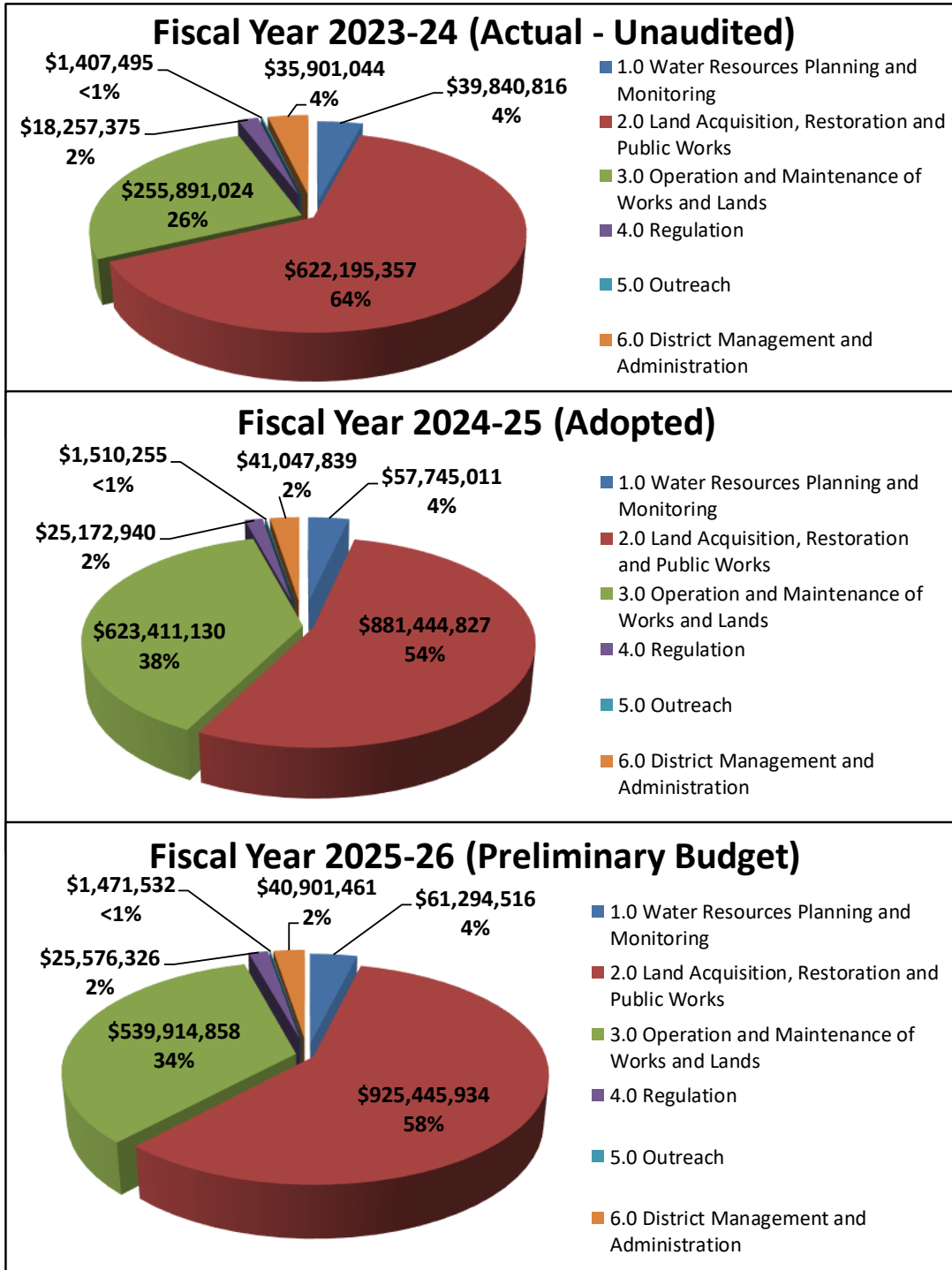
TOTAL OKEECHOBEE BASIN (District-at-Large + Basins)					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Unaudited)	FY 2024-25 (Adopted)	FY 2025-26 (Preliminary)
Ad Valorem Taxes	\$268,913,512	\$273,265,383	\$307,512,658	\$337,594,742	\$361,766,526
Millage rate	0.2572	0.2301	0.2301	0.2301	0.2301
Rolled-back Rate	0.2572	0.2301	0.2063	0.2120	0.2166
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	8.5%	6.2%
Gross Taxable Value for Operating Purposes	\$1,091,738,957,988	\$1,236,137,875,070	\$1,386,528,498,910	\$1,528,297,216,435	\$1,637,723,297,487
Net New Taxable Value	\$19,657,962,269	\$25,152,891,556	\$15,821,320,498	\$28,995,666,859	\$29,575,580,196
Adjusted Taxable Value	\$1,072,080,995,719	\$1,210,984,983,514	\$1,370,707,178,412	\$1,499,301,549,576	\$1,608,147,717,291

TOTAL BIG CYPRESS BASIN (District-at-Large + Basin)					
Ad valorem Tax Comparison	FY 2021-22 (Actual - Audited)	FY 2022-23 (Actual - Audited)	FY 2023-24 (Actual - Unaudited)	FY 2024-25 (Adopted)	FY 2025-26 (Preliminary)
Ad Valorem Taxes	\$21,929,820	\$22,620,944	\$25,635,642	\$28,170,738	\$30,187,763
Millage rate	0.2177	0.1926	0.1926	0.1926	0.1926
Rolled-back Rate	0.2177	0.1926	0.1727	0.1788	0.1823
Percent of Change of Rolled-back Rate	0.0%	0.0%	11.5%	7.7%	5.7%
Gross Taxable Value for Operating Purposes	\$104,851,351,483	\$122,416,547,052	\$138,775,424,931	\$152,359,910,421	\$163,268,879,652
Net New Taxable Value	\$2,363,497,580	\$2,895,638,018	\$2,486,671,858	\$4,630,654,068	\$4,723,267,150
Adjusted Taxable Value	\$102,487,853,903	\$119,520,909,034	\$136,288,753,073	\$147,729,256,353	\$158,545,612,502

III. BUDGET HIGHLIGHTS

7. Use of Funds by Program Three-Year Comparison

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PRELIMINARY BUDGET - Fiscal Year 2025-26
EXPENDITURES BY PROGRAM



III. BUDGET HIGHLIGHTS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM
 Fiscal Years 2023-24 (Actual - Unaudited) 2024-25 (Adopted) 2025-26 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	39,840,816	57,745,011	61,294,516	3,549,505	6.1%
1.1 - District Water Management Planning	4,758,413	16,317,628	20,507,787	4,190,159	25.7%
1.1.1 Water Supply Planning	2,870,237	13,876,614	13,557,959	(318,655)	-2.3%
1.1.2 Minimum Flows and Levels	8,060	-	-	-	-
1.1.3 Other Water Resources Planning	1,880,116	2,441,014	6,949,828	4,508,814	184.7%
1.2 - Research, Data Collection, Analysis and Monitoring	31,827,449	37,032,450	36,395,004	(637,446)	-1.7%
1.3 - Technical Assistance	142,167	201,081	194,175	(6,906)	-3.4%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology and Information Services	3,112,787	4,193,852	4,197,550	3,698	0.1%
2.0 Land Acquisition, Restoration and Public Works	622,195,357	881,444,827	925,445,934	44,001,107	5.0%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	8,757,242	22,397,479	14,395,480	(8,001,999)	-35.7%
2.2.1 Water Resource Development Projects	379,267	275,236	267,012	(8,224)	-3.0%
2.2.2 Water Supply Development Assistance	8,377,975	22,122,243	14,128,468	(7,993,775)	-36.1%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	610,922,933	856,285,295	908,289,168	52,003,873	6.1%
2.4 - Other Cooperative Projects	727,284	396,523	401,375	4,852	1.2%
2.5 - Facilities Construction and Major Renovations	1,462	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology and Information Services	1,786,437	2,365,530	2,359,911	(5,619)	-0.2%
3.0 Operation and Maintenance of Works and Lands	255,891,024	623,411,130	539,914,858	(83,496,272)	-13.4%
3.1 - Land Management	21,190,761	22,075,726	14,938,236	(7,137,490)	-32.3%
3.2 - Works	170,020,089	514,437,950	437,814,284	(76,623,666)	-14.9%
3.3 - Facilities	4,374,470	5,030,338	6,056,138	1,025,800	20.4%
3.4 - Invasive Plant Control	33,247,171	49,741,605	48,614,284	(1,127,321)	-2.3%
3.5 - Other Operation and Maintenance Activities	6,093,069	8,897,242	8,412,339	(484,903)	-5.5%
3.6 - Fleet Services	9,368,834	8,699,833	9,464,032	764,199	8.8%
3.7 - Technology and Information Services	11,596,630	14,528,436	14,615,545	87,109	0.6%
4.0 Regulation	18,257,375	25,172,940	25,576,326	403,386	1.6%
4.1 - Consumptive Use Permitting	4,395,678	5,623,579	5,732,415	108,836	1.9%
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	10,222,539	10,431,588	10,996,512	564,924	5.4%
4.4 - Other Regulatory and Enforcement Activities	612,192	5,053,527	4,604,696	(448,831)	-8.9%
4.5 - Technology and Information Services	3,026,966	4,064,246	4,242,703	178,457	4.4%
5.0 Outreach	1,407,495	1,510,255	1,471,532	(38,723)	-2.6%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	1,391,026	1,478,755	1,440,032	(38,723)	-2.6%
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	16,468	31,500	31,500	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology and Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>937,592,066</i>	<i>1,589,284,163</i>	<i>1,553,703,166</i>	<i>(35,580,997)</i>	<i>-2.2%</i>
6.0 District Management and Administration	35,901,044	41,047,839	40,901,461	(146,378)	-0.4%
6.1 - Administrative and Operations Support	29,300,371	34,275,779	34,129,401	(146,378)	-0.4%
6.1.1 - Executive Direction	1,374,045	949,345	960,437	11,092	1.2%
6.1.2 - General Counsel / Legal	3,550,385	3,278,748	3,368,891	90,143	2.7%
6.1.3 - Inspector General	768,220	875,986	891,723	15,737	1.8%
6.1.4 - Administrative Support	4,939,809	12,889,654	12,692,546	(197,108)	-1.5%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	2,531,802	2,582,357	2,729,542	147,185	5.7%
6.1.7 - Human Resources	1,603,815	2,257,939	2,321,154	63,215	2.8%
6.1.8 - Communications	490,476	494,270	306,606	(187,664)	-38.0%
6.1.9 - Technology and Information Services	14,041,820	10,947,480	10,858,502	(88,978)	-0.8%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,600,673	6,772,060	6,772,060	-	0.0%
TOTAL	973,493,111	1,630,332,002	1,594,604,627	(35,727,375)	-2.2%

III. BUDGET HIGHLIGHTS

8. Major Use of Funds Variances

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

Expenditures by Program	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	\$39,840,816	\$57,745,011	\$61,294,516	\$3,549,505	6.1%
2.0 Land Acquisition, Restoration and Public Works	\$622,195,357	\$881,444,827	\$925,445,934	\$44,001,107	5.0%
3.0 Operation and Maintenance of Works and Lands	\$255,891,024	\$623,411,130	\$539,914,858	(\$83,496,272)	-13.4%
4.0 Regulation	\$18,257,375	\$25,172,940	\$25,576,326	\$403,386	1.6%
5.0 Outreach	\$1,407,495	\$1,510,255	\$1,471,532	(\$38,723)	-2.6%
6.0 District Management and Administration	\$35,901,044	\$41,047,839	\$40,901,461	(\$146,378)	-0.4%

1.0 Water Resources Planning and Monitoring

The Fiscal Year 2025-26 Preliminary Budget is \$61.3 million, a 6.1 percent (\$3.5 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$57.7 million. Other Personal Services for Hydrologic Data Processing had no change. The increase in Contracted Services of 96.5 percent (\$5.8 million) is due to increases in Big Cypress Basin for Corkscrew Watershed Initiative (\$1.6 million), S-333 Monitoring Grant (\$2.2 million) and Caloosahatchee Estuary Protection Plan (\$2.9 million). The decrease in Operating Expenses of 1.3 percent (\$217,716) is due to reduction in fund balance for Everglades monitoring. The decrease in Operating Capital Outlay of 5.8 percent (\$25,000) is due to increases in Lake Okeechobee monitoring equipment, netted against removal of STA stream gauging equipment. The decrease in Interagency Expenditures of 28.9 percent (\$1.5 million) is primarily due to removal of the Lake Okeechobee SB1638 Study funds in the prior year budget. Salaries and Benefits also decreased 1.6 percent (\$467,133) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.

2.0 Land Acquisition, Restoration and Public Works

The Fiscal Year 2025-26 Preliminary Budget is \$925.4 million, which is \$44 million, or a 5.0 percent increase from the Fiscal Year 2024-25 Adopted Budget of \$881.4 million. The increase in Contracted Services of 20.5 percent (\$9.9 million), Operating Expenses of 153.2 percent (\$20.7 million) Operating Capital Outlay of 112.2 percent (\$63.6 million), which are offset by decreases in Fixed Capital Outlay of 5.3 percent (\$35.3 million), Interagency Expenditures of 31.5 percent (\$14.1 million), and Debt of 0.1 percent (\$25,250) are due primarily to the continued planning, design, engineering, and construction of CERP/CEPP, STA Capital Construction, NEEPP, and Alternative Water Supply projects, as well as New Works, including operations and maintenance and monitoring during the operational testing and monitoring phase for CERP Projects and post-construction monitoring of NEEPP projects coming online. Decreases in Salaries and Benefits of 3.7 percent (\$825,407) reflect the net impact of employee attrition, and the actual distribution of cost-of-living salary increases which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.

3.0 Operation and Maintenance of Works and Lands

The Fiscal Year 2025-26 Preliminary Budget is \$539.9 million, which is a \$83.5 million, or a 13.4 percent decrease from the Fiscal Year 2024-25 Adopted Budget of \$623.4 million. Increases in Operating Capital Outlay of 102.2 percent (\$21.1 million) are primarily due to

III. BUDGET HIGHLIGHTS

cash flow needs for the Critical Flood Control Infrastructure projects. Increases in Operating Expenses of 2 percent (\$3.2 million) are primarily due to project cash flow needs for the STA Pump Stations G-310/G-335 Trash Rake Replacements as part of the Critical Flood Control Infrastructure projects and the C&SF and STA Pump/Engine Overhaul Program. Fixed Capital Outlay decreased 39.5 percent (\$97.6 million) primarily due to the one-time federal FEMA BRIC grant awards (\$100.0 million) for the S-27 and S-29 Resiliency Pump Station projects. Contracted Services decreased 20.9 percent (\$8.6 million) primarily due to the reduction of one-time funding for resiliency initiatives. Salaries and Benefits decreased 0.4 percent (\$383,971). The decrease reflects the net impacts of employee attrition and the implementation of the Fiscal Year 2024-25 cost of living adjustment.

4.0 Regulation

The programs Fiscal Year 2025-26 Preliminary Budget is \$25.6 million which is a \$403,386 or 1.6 percent increase from the Fiscal Year 2024-25 Adopted Budget of \$25.2 million. This increase is due primarily to a 37.8 percent (\$24,000) increase in Other Personnel Services for consulting services for environmental resource and water use permitting, and a 2.3 percent (\$436,396) increase in Salary and Benefits due to increase in staff allocated to this program and the implementation of the Fiscal Year 2024-25 cost of living adjustment. These increases are offset by a 4.6 percent (\$19,000) decrease in Contracted Services for administrative support and a 0.6 percent (\$38,010) decrease in Operating Expense for training and conferences.

5.0 Outreach

The programs Fiscal Year 2025-26 Preliminary Budget is \$1.5 million which is a \$38,723 or 2.6 percent decrease from the Fiscal Year 2024-25 Adopted Budget of \$1.5 million. The variance is due to a 1.5 percent (\$20,578) decrease in Salaries and Benefits due to staff turnover and hiring of staff at lower rates, partially offset by increases to the District's contribution to FRS and employer's share of FICA taxes and a 28.2 percent (\$18,145) decrease in Operating Expenses for business travel.

6.0 District Management and Administration

The programs Fiscal Year 2025-26 Preliminary Budget is \$40.9 million, which is a \$146,378 or 0.4 percent decrease from the Fiscal Year 2024-25 Adopted Budget of \$41.0 million. The decrease is the result of a 2.7 percent (\$379,992) decrease in Operating Expenses due to a decrease in training and conferences, office supplies, and new hire relocations. There is also a 0.1 percent (\$4,000) decrease in Contracted Services due to a decrease in travel. These decreases are partially offset by a 1.1 percent (\$237,614) increase in Salaries and Benefits due to implementation of cost-of-living increases budgeted in the Fiscal Year 2024-25 budget and increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

A. Program and Activity Definitions, Descriptions and Budget

This section provides the Fiscal Year 2025-26 Preliminary Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to Subsection 373.536(5)(e)4, F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and District Management and Administration.

The following information is provided for all PROGRAMS:

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

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

The following information is provided for each ACTIVITY and SUB-ACTIVITY:

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

IV. PROGRAM ALLOCATIONS

See the Program and Activity information that follows for details regarding the six program areas that comprise this budget.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

ALL PROGRAMS

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	\$ 40,319,876	\$ 40,093,277	\$ 39,840,816	\$ 57,745,011	\$ 61,294,516	\$ 3,549,505	6.1%
2.0 Land Acquisition, Restoration and Public Works	\$ 594,914,053	\$ 613,319,139	\$ 622,195,357	\$ 881,444,827	\$ 925,445,934	\$ 44,001,107	5.0%
3.0 Operation and Maintenance of Works and Lands	\$ 226,324,422	\$ 254,389,035	\$ 255,891,024	\$ 623,411,130	\$ 539,914,858	\$ (83,496,272)	-13.4%
4.0 Regulation	\$ 16,290,524	\$ 16,827,731	\$ 18,257,375	\$ 25,172,940	\$ 25,576,326	\$ 403,386	1.6%
5.0 Outreach	\$ 1,262,774	\$ 1,296,823	\$ 1,407,495	\$ 1,510,255	\$ 1,471,532	\$ (38,723)	-2.6%
6.0 District Management and Administration	\$ 32,912,938	\$ 34,095,077	\$ 35,901,044	\$ 41,047,839	\$ 40,901,461	\$ (146,378)	-0.4%
TOTAL	\$ 912,024,587	\$ 960,021,082	\$ 973,493,111	\$ 1,630,332,002	\$ 1,594,604,627	\$ (35,727,375)	-2.2%

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 147,549,946	\$ 159,005,962	\$ 173,666,461	\$ 191,369,963	\$ 190,346,884	\$ (1,023,079)	-0.5%
Other Personal Services	\$ 265,775	\$ 137,710	\$ 201,325	\$ 239,128	\$ 263,128	\$ 24,000	10.0%
Contracted Services	\$ 62,504,835	\$ 66,809,008	\$ 64,689,729	\$ 99,701,234	\$ 106,830,309	\$ 7,129,075	7.2%
Operating Expenses	\$ 105,631,613	\$ 129,674,828	\$ 124,797,161	\$ 206,300,180	\$ 229,492,044	\$ 23,191,864	11.2%
Operating Capital Outlay	\$ 46,070,339	\$ 59,991,733	\$ 53,691,189	\$ 79,004,633	\$ 163,726,649	\$ 84,722,016	107.2%
Fixed Capital Outlay	\$ 500,753,586	\$ 493,063,958	\$ 503,660,105	\$ 912,103,320	\$ 779,291,440	\$ (132,811,880)	-14.6%
Interagency Expenditures (Cooperative Funding)	\$ 15,952,734	\$ 19,513,208	\$ 21,410,352	\$ 52,363,147	\$ 35,429,026	\$ (16,934,121)	-32.3%
Debt	\$ 33,295,759	\$ 31,824,674	\$ 31,376,789	\$ 30,269,875	\$ 30,244,625	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 912,024,587	\$ 960,021,082	\$ 973,493,111	\$ 1,630,332,002	\$ 1,594,604,627	\$ (35,727,375)	-2.2%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 186,933,595	\$ 691,485	\$ -	\$ -	\$ 33,303	\$ 2,688,501	\$ 190,346,884
Other Personal Services	\$ 263,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,128
Contracted Services	\$ 37,506,452	\$ 650,000	\$ -	\$ 50,000	\$ 66,967,268	\$ 1,656,589	\$ 106,830,309
Operating Expenses	\$ 152,230,182	\$ 6,961,982	\$ -	\$ 23,630	\$ 58,411,745	\$ 11,864,505	\$ 229,492,044
Operating Capital Outlay	\$ 26,922,657	\$ -	\$ -	\$ -	\$ 136,799,992	\$ 4,000	\$ 163,726,649
Fixed Capital Outlay	\$ 19,810,905	\$ 2,400,013	\$ -	\$ -	\$ 757,080,522	\$ -	\$ 779,291,440
Interagency Expenditures (Cooperative Funding)	\$ 6,058,371	\$ -	\$ -	\$ -	\$ 29,227,769	\$ 142,886	\$ 35,429,026
Debt	\$ 29,932,471	\$ 312,154	\$ -	\$ -	\$ -	\$ -	\$ 30,244,625
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 459,657,761	\$ 69,996,156	\$ -	\$ 73,630	\$ 1,048,520,599	\$ 16,356,481	\$ 1,594,604,627

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1,547	\$ 123,270,634	\$ 190,346,884	\$ -	\$ 190,346,884
Other Personal Services	3	\$ 263,128	\$ 263,128	\$ -	\$ 263,128
Contracted Services	-	\$ -	\$ 94,049,309	\$ 12,781,000	\$ 106,830,309
Operating Expenses	-	\$ -	\$ 164,629,115	\$ 64,862,929	\$ 229,492,044
Operating Capital Outlay	-	\$ -	\$ 163,501,649	\$ 225,000	\$ 163,726,649
Fixed Capital Outlay	-	\$ -	\$ 691,387,809	\$ 87,903,631	\$ 779,291,440
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 21,229,026	\$ 14,200,000	\$ 35,429,026
Debt	-	\$ -	\$ 30,244,625	\$ -	\$ 30,244,625
Reserves - Emergency Response	-	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 1,355,651,545	\$ 238,953,082	\$ 1,594,604,627

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	1475	1475	1511	1547	1547	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	3	3	3	3	3	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	1478	1478	1514	1550	1550	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District REDUCTIONS - NEW ISSUES SUMMARY PRELIMINARY BUDGET - Fiscal Year 2025-26

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	(467,133)	(825,407)	(1,133,951)	(161,599)	(20,578)	(215,572)	(2,824,240)
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	(1,050,000)	(6,144,133)	(14,302,114)	(37,000)	-	(4,000)	(21,537,247)
Operating Expenses	(323,987)	(21,990)	(14,482,392)	(46,010)	(18,145)	(379,992)	(15,272,516)
Operating Capital Outlay	(50,000)	(35,453,500)	(9,214,883)	-	-	-	(44,718,383)
Fixed Capital Outlay	-	(173,280,103)	(134,995,470)	-	-	-	(308,275,573)
Interagency Expenditures (Cooperative Funding)	(1,528,000)	(27,699,542)	(1,268,473)	-	-	-	(30,496,015)
Debt	-	(25,250)	-	-	-	-	(25,250)
Reserves	-	-	-	-	-	-	-
	(3,419,120)	(243,449,925)	(175,397,283)	(244,609)	(38,723)	(599,564)	(423,149,224)

New Issues							
Salaries and Benefits	-	-	749,980	597,995	-	453,186	1,801,161
Other Personal Services	-	-	-	24,000	-	-	24,000
Contracted Services	6,837,354	16,068,578	5,742,390	18,000	-	-	28,666,322
Operating Expenses	106,271	20,698,989	17,651,120	8,000	-	-	38,464,380
Operating Capital Outlay	25,000	99,100,270	30,315,129	-	-	-	129,440,399
Fixed Capital Outlay	-	138,022,674	37,441,019	-	-	-	175,463,693
Interagency Expenditures (Cooperative Funding)	-	13,560,521	1,373	-	-	-	13,561,894
Debt	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-
	6,968,625	287,451,032	91,901,011	647,995	-	453,186	387,421,849

	1.0 Water Resources Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
NET CHANGE							
Salaries and Benefits	(467,133)	(825,407)	(383,971)	436,396	(20,578)	237,614	(1,023,079)
Other Personal Services	-	-	-	24,000	-	-	24,000
Contracted Services	5,787,354	9,924,445	(8,559,724)	(19,000)	-	(4,000)	7,129,075
Operating Expenses	(217,716)	20,676,999	3,168,728	(38,010)	(18,145)	(379,992)	23,191,864
Operating Capital Outlay	(25,000)	63,646,770	21,100,246	-	-	-	84,722,016
Fixed Capital Outlay	-	(35,257,429)	(97,554,451)	-	-	-	(132,811,880)
Interagency Expenditures (Cooperative Funding)	(1,528,000)	(14,139,021)	(1,267,100)	-	-	-	(16,934,121)
Debt	-	(25,250)	-	-	-	-	(25,250)
Reserves	-	-	-	-	-	-	-
	3,549,505	44,001,107	(83,496,272)	403,386	(38,723)	(146,378)	(35,727,375)

IV. PROGRAM ALLOCATIONS

Program 1.0 Water Resources Planning and Monitoring

This program includes all water management planning, including water supply planning, development of minimum flows and levels, 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 encompasses a broad scope of activities including water supply planning, minimum flows and levels and other water resources planning. This includes the stormwater projects, cooperative funding, water supply plan development, hydrogeologic data collection, Caloosahatchee peer review, nutrient budget analysis for the St. Lucie watershed, research and monitoring and support of St. Lucie and Caloosahatchee Rivers watershed protection plan implementation, Florida Bay trend assessments and modeling, and Indian River Lagoon National Estuary Program. The program also supports research, data collection and analysis and monitoring for ongoing C&SF project, water quality monitoring, flood protection level of service modeling and analysis, STA operations and monitoring, Everglades Research and evaluation.

Continuing efforts include implementing and updating the plans described above as required, monitoring inflow and nutrient loading to Lake Okeechobee and the Northern Estuaries and evaluating progress towards meeting the new phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement.

Working proactively on the “front end” of the planning and evaluation processes, collaboratively addressing water resource issues, and building successful alliances continues to be an important policy direction. Since the adoption of the Community Planning Act the number of requests for technical assistance has increased.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

1.0 Water Resources Planning and Monitoring

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 23,635,009	\$ 24,804,574	\$ 26,962,206	\$ 28,567,831	\$ 28,100,698	\$ (467,133)	-1.6%
Other Personal Services	\$ 219,329	\$ 88,863	\$ 136,570	\$ 175,662	\$ 175,662	\$ -	0.0%
Contracted Services	\$ 2,905,576	\$ 2,220,913	\$ 2,251,587	\$ 5,995,040	\$ 11,782,394	\$ 5,787,354	96.5%
Operating Expenses	\$ 4,433,814	\$ 4,607,098	\$ 5,642,609	\$ 17,293,379	\$ 17,075,663	\$ (217,716)	-1.3%
Operating Capital Outlay	\$ 570,049	\$ 571,273	\$ 880,799	\$ 428,500	\$ 403,500	\$ (25,000)	-5.8%
Fixed Capital Outlay	\$ 747,873	\$ 52,975	\$ 47,175	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 7,808,226	\$ 7,736,842	\$ 3,898,319	\$ 5,284,599	\$ 3,756,599	\$ (1,528,000)	-28.9%
Debt	\$ -	\$ 10,740	\$ 21,552	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 40,319,876	\$ 40,093,277	\$ 39,840,816	\$ 57,745,011	\$ 61,294,516	\$ 3,549,505	6.1%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 28,100,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,100,698
Other Personal Services	\$ 175,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,662
Contracted Services	\$ 4,424,294	\$ 350,000	\$ -	\$ 50,000	\$ 6,893,100	\$ 65,000	\$ 11,782,394
Operating Expenses	\$ 16,194,271	\$ 683,392	\$ -	\$ -	\$ 198,000	\$ -	\$ 17,075,663
Operating Capital Outlay	\$ 178,500	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 403,500
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 3,493,599	\$ -	\$ -	\$ -	\$ 263,000	\$ -	\$ 3,756,599
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 52,567,024	\$ 1,033,392	\$ -	\$ 50,000	\$ 7,579,100	\$ 65,000	\$ 61,294,516

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	231	\$ 19,102,972	\$ 28,100,698	\$ -	\$ 28,100,698
Other Personal Services	1	\$ 175,662	\$ 175,662	\$ -	\$ 175,662
Contracted Services	-	-	\$ 4,712,414	\$ 7,069,980	\$ 11,782,394
Operating Expenses	-	-	\$ 5,529,907	\$ 11,545,756	\$ 17,075,663
Operating Capital Outlay	-	-	\$ 178,500	\$ 225,000	\$ 403,500
Fixed Capital Outlay	-	-	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	-	\$ 3,556,599	\$ 200,000	\$ 3,756,599
Debt	-	-	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	-	\$ -	\$ -	\$ -
TOTAL			\$ 42,253,780	\$ 19,040,736	\$ 61,294,516

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	\$ 229	\$ 223	\$ 222	\$ 231	\$ 231	\$ -	0.0%
Contingent Worker	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	0.0%
Intern	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Volunteer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL WORKFORCE	\$ 230	\$ 224	\$ 223	\$ 232	\$ 232	\$ -	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		231	57,745,011			
Reductions						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits					(467,133)	
1	Decrease in Total Salary and Wages	(58,825)			The decrease in Salaries and Wages reflects the net impacts of employee attrition and the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25.	
2	Decrease in Total Fringe Benefits	(408,308)			The decrease in Fringe Benefits reflects the net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.	
Other Personal Services					-	
Contracted Services					(1,050,000)	
3	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(1,050,000)			The decrease is due to the realignment within this program of the S-333 DEP Monitoring to Regional Water Quality Monitoring and reduction in New works for GEMM Ground Water Well installation.	
Operating Expenses					(323,987)	
4	Decrease in Coastal Watersheds Program Support	(178)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.	
5	Decrease in Everglades Program Support	(7,816)			The decrease in Everglades Monitoring is due to one-time fund balance in Adopted Budget.	
6	Decrease in Everglades Research & Evaluation - Scientific Project Support	(276,427)			The decrease in Everglades Monitoring is due to one-time fund balance in Adopted Budget.	
7	Decrease in Florida Bay and Florida Keys Applied Research & Model Development	(8,732)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.	
8	Decrease in Hydrogeologic Data Gathering	(1,390)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.	
9	Decrease in Lake Okeechobee Program Support	(430)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.	
10	Decrease in Regional Modeling - Centralized Modeling Process Improvement	(18,900)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.	
11	Decrease in Regional Water Quality Monitoring - Field Operations Internal	(10,114)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.	
Operating Capital Outlay					(50,000)	
12	Decrease in C&SF Monitoring & Assessment	(50,000)			The decrease is due to one-time streamgauging equipment in support of EAA A-2 STA.	
Fixed Capital Outlay					-	
Interagency Expenditures (Cooperative Funding)					(1,528,000)	
13	Decrease in Everglades Research & Evaluation - Ecosystem Response to Hydrology	(30,000)			The decrease is due to reduced flow monitoring requirements for Groundwater Exchange Monitoring and Modeling (GEMM).	
14	Decrease in Lake Okeechobee In-Lake Assessment	(1,498,000)			The decrease is primarily due to one-time state grant from SB1638 for a Lake Okeechobee Study.	
Debt					-	
Reserves					-	
TOTAL REDUCTIONS		-		(3,419,120)		

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 1.0 Water Resources Planning and Monitoring
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				
				-
Other Personal Services				
				-
Contracted Services				
				6,837,354
1	Increase in Big Cypress Basin	1,601,484		The increase is due to increased funding for Corkscrew Watershed Initiative (CWI) TSP for final year and funding to begin the enhanced monitoring.
2	Increase in Caloosahatchee River & Estuary - CRW Upstream Monitoring	2,119		The increase is due to increased Caloosahatchee River upstream monitoring.
3	Increase in Caloosahatchee River & Estuary - Estuary Protection Plan	2,950,000		The increase is due to Caloosahatchee Estuary Protection Plan water quality state grants.
4	Increase in Everglades Construction Project - Analysis & Interpretation	31,500		The increase is due to New Works for L-8 FEB scientific support services.
5	Increase in Lake Okeechobee Upstream Monitoring	3,934		The increase is due to increased state funding for Lake Okeechobee upstream monitoring.
6	Increase in Lake Okeechobee In-Lake Assessment	6,592		The increase is due to increased state funding for Lake Okeechobee in-lake assessment.
7	Increase in Regional Water Quality Monitoring - Analytical Services External	149		The increase is due to New Works for Ten-Mile Creek lab contracts.
8	Increase in Regional Water Quality Monitoring - Assessment & Reporting	20,047		The increase is due to New Works for CEPP North S-620 monitoring.
9	Increase in Regional Water Quality Monitoring - Environmental Litigation	2,220,000		The increase is due to increased DEP grant funding for S-333 Monitoring.
10	Increase in SLRW Upstream Monitoring	1,529		The increase is due to increased state funding for upstream monitoring in the St. Lucie River Watershed.
Operating Expenses				
				106,271
11	Increase in C&SF Monitoring & Assessment	70,000		The increase is due to New Works for the Vertical Datum Conversion Project.
12	Increase in Caloosahatchee River & Estuary - CRW Upstream Monitoring	1,332		The increase in North Everglades monitoring field and lab supplies.
13	Increase in Lake Okeechobee Upstream Monitoring	1,421		The increase is due to increased state funding for lab supplies for upstream monitoring.
14	Increase in Lake Okeechobee In-Lake Assessment	20,000		The increase is due to increased state funding for water quality field and laboratory supplies for in-lake assessment.
15	Increase in Regional Water Quality Monitoring - Analytical Services External	783		The increase is due to New Works for lab supplies in support of Ten-Mile Creek, Allapattah and other NEEPP projects.
16	Increase in Regional Water Quality Monitoring - Water Quality Monitoring-Mission Driven	11,043		The increase is due to New Works for lab supplies in support of NEEPP.
17	Increase in SLRW Upstream Monitoring	1,692		The increase is due to increased state funding for monitoring field and lab supplies in support of the St. Lucie River Watershed.
Operating Capital Outlay				
				25,000
18	Increase in Lake Okeechobee In-Lake Assessment	25,000		The increase is due to increased state funding for monitoring equipment in support of in-lake monitoring and assessment.
Fixed Capital Outlay				
				-
Interagency Expenditures (Cooperative Funding)				
				-
Debt				
				-
Reserves				
				-
TOTAL NEW ISSUES			0	6,968,625
1.0 Water Resources Planning and Monitoring				
Total Workforce and Preliminary Budget for FY 2025-26			231	\$ 61,294,516

IV. PROGRAM ALLOCATIONS

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24, as well as budget increases in Fiscal Year 2024-25 reflect the net impact of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure changes in Other Personal Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the actual allocation of time spent on review, validation, and processing of archived and/or current hydraulic, hydrologic, and meteorological data in support of C&SF system operations. Budget increases in this expense category for Fiscal Year 2024-25 are due to increased rates for contracted support services resulting from a Request for Proposals in Fiscal Year 2023-24.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of the 2021 Water Supply Cost Estimation Study, in support of water supply plans, to update cost estimates from the last study conducted in 2007, and the completion of a Picayune Watershed Water Quality Site Analysis study that started in Fiscal Year 2021-22. These are offset by increases in Fiscal Year 2023-24 for the Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study. Budget increases in this category for Fiscal Year 2024-25 are due to increased technical services in support of CFWI and ground water model peer reviews in support of subregional water supply planning, and a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increased cost allocation of software license costs to this program, increased travel, and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2024-25 reflect the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses, as well as increases in laboratory maintenance contract and laboratory and chemical supplies.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to one-time purchases of water quality monitoring equipment in support of field operations and Caloosahatchee MFLs. Budget decreases in Fiscal Year 2024-25 for this category reflects the reduced need due to prior year acquisitions.

Expenditure decreases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation, as well as one-time equipment purchases for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure decreases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, progress of projects funded with one-time state grant for Indian River Lagoon, final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration, and the completion of a contract with the University of Florida to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update. Budget increases in this expense category for Fiscal Year 2024-25 reflect increased costs for USGS hydrogeological data monitoring, and a one-time state grant for Lake Okeechobee Study.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$61.3 million, a 6.1 percent (\$3.5 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$57.7 million. The increase in Contracted Services of 96.5 percent (\$5.8 million) is due to increases in Big Cypress Basin for Corkscrew Watershed Initiative (\$1.6 million), S-333 Monitoring Grant (\$2.2 million) and Caloosahatchee Estuary Protection Plan (\$2.9 million). The decrease in Operating Expenses of 1.3 percent (\$217,716) is due to reduction in fund balance for Everglades monitoring. The decrease in Operating Capital Outlay of 5.8 percent (\$25,000) is due to the removal of one-time STA stream gauging equipment purchase netted against increases for Lake Okeechobee monitoring equipment. The decrease in Interagency Expenditures of 28.9 percent (\$1.5 million) is primarily due to removal of the Lake Okeechobee SB1638 Study funds in the prior year budget. Salaries and Benefits also decreased 1.6 percent (\$467,133) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$28.1 million) (231 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Contracted Services.

Project Name	Salaries and Benefits	Other		Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
		Personnel Services									
2025 CFWI RWSP	\$ 569,896	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,896
Grand Total	\$ 569,896	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,896

IV. PROGRAM ALLOCATIONS

Major Budget Items not found in the Appendix C Project Table are provided by budget category below:

- Other Personal Services (\$175,662) (1 OPS)
- Contracted Services:
 - C&SF Monitoring Assessment (\$380,605)
 - Caloosahatchee River & Estuary Monitoring (\$360,000)
 - Caloosahatchee River & Estuary Water Quality grants (\$3,300,000)
 - Corkscrew Watershed Initiative (\$1.6 million)
 - Everglades Research & Evaluation (\$603,500)
 - Hydrogeologic Data Gathering (\$337,037)
 - Lake Okeechobee Upstream Monitoring (\$520,000)
 - Lake Okeechobee In-Lake Assessment (\$375,410)
 - Modeling & Scientific IT Support (\$251,458)
 - Modeling Process Improvement (\$405,609)
 - Modeling Enhancement and Maintenance (\$740,000)
 - S-333 Monitoring Grant (\$2.2 million)
 - St. Lucie River Upstream Monitoring (\$260,600)
- Operating Expense:
 - Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - Everglades Construction Project Monitoring (\$158,511)
 - Everglades Program Support (\$2.2 million), which includes Everglades property appraiser and tax collector fees (\$1.4 million). Expenses for the Everglades Forever Act property appraiser and tax collector fees are captured here to properly tie the cost of collecting tax to the associated fund and activities.
 - Everglades Research & Evaluation (\$220,081)
 - Florida Bay and Florida Keys Applied Research (\$106,436)
 - Hydrologic Data Gathering (\$114,345)
 - Lake Okeechobee In-Lake Assessment (\$195,150)
 - Modeling & Scientific Support – IT Support (\$1.8 million)
 - Regional Water Quality Monitoring (\$1.3 million)
- Interagency Expenditures:
 - Big Cypress Basin for Water Quality Projects (\$500,000)
 - C&SF Project Monitoring and Assessment (\$719,293), which includes USGS Ground Water and Surface Water Core Network Monitoring.
 - Everglades Research and Evaluation (\$90,000)
 - Florida Bay and Florida Keys Applied Research & Model Development (\$540,517)

IV. PROGRAM ALLOCATIONS

- Hydrogeologic Data Gathering (\$1.0 million)
- Lake Okeechobee In-Lake Assessment (\$200,000)
- Regional Water Quality Monitoring (\$444,526)

IV. PROGRAM ALLOCATIONS

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

District Description

Five planning areas, which together encompass the entire District, address the unique resources, and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon and identify programs and projects to ensure that adequate and sustainable water supplies are available to meet existing and future water supply needs while protecting the environment and water resources. Water supply plans are required to identify specific water resource and water supply development projects to meet future demands.

The plans identify a series of water source options for each of the planning areas. The options are as prescribed by Section 373.709, F.S., Regional Water Supply Planning, and incorporate traditional and alternative water supply projects, including water conservation, to meet existing and future reasonable-beneficial uses while sustaining water resources and related natural systems of each planning area. The District is implementing its updated regional water supply plans, which are updated every five years, over a 20-year planning horizon. The Upper East Coast Plan was updated in Fiscal Year 2021-22. The Lower West Coast Plan was updated in Fiscal Year 2022-23. The Lower East Coast Plan was updated in Fiscal Year 2023-24 and the Lower Kissimmee Basin Plan is scheduled for update in Fiscal Year 2024-25. The District's Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area. The CFWI is a collaborative effort between three water management districts with other agencies and stakeholders to address current and long-term water supply needs in a five-county area of Central Florida where the three districts' boundaries meet. In November 2020, the Governing Boards of the three districts approved the 2020 CFWI Regional Water Supply Plan (RWSP). Development of the 2025 update for the CFWI RWSP began in Fiscal Year 2021-22 and is scheduled for completion in Fiscal Year 2025-26.

Local governments are required to adopt water supply facilities work plans and incorporate them into their comprehensive plans within 18 months of the respective regional water supply plan update being approved by the Governing Board. The water supply facilities work plans are then reviewed for their consistency with the water supply plans. All proposed comprehensive plan amendments are reviewed to ensure that there is sufficient water to accommodate the proposed amendment as well as all the local government's other demands.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1 District Water Management Planning

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,081,873	\$ 3,205,428	\$ 3,645,857	\$ 4,409,073	\$ 4,047,748	\$ (361,325)	-8.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 472,903	\$ 202,364	\$ 137,222	\$ 654,100	\$ 5,205,584	\$ 4,551,484	695.8%
Operating Expenses	\$ 142,970	\$ 161,512	\$ 67,735	\$ 10,611,181	\$ 10,611,181	\$ -	0.0%
Operating Capital Outlay	\$ 48,842	\$ 27,966	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 747,873	\$ 9,456	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 4,830,164	\$ 5,246,602	\$ 907,599	\$ 643,274	\$ 643,274	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,324,625	\$ 8,853,327	\$ 4,758,413	\$ 16,317,628	\$ 20,507,787	\$ 4,190,159	25.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 17,009,787	\$ -	\$ -	\$ -	\$ 3,498,000	\$ -	\$ 20,507,787

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 4,047,748	\$ -	\$ 4,047,748
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,955,584	\$ 3,250,000	\$ 5,205,584
Operating Expenses	\$ 22,817	\$ 10,588,364	\$ 10,611,181
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 643,274	\$ -	\$ 643,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,669,423	\$ 13,838,364	\$ 20,507,787

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24, as well as budget increases in Fiscal Year 2024-25 reflect the net impact of employee attrition and implementation of cost-of-living increases, which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of a Picayune Watershed Water Quality Site Analysis study that started in Fiscal Year 2021-22, the completion of the 2021 Water Supply Cost Estimation Study in support of water supply plans, updating cost estimates from the last study conducted in 2007, and increased efforts for Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study in Fiscal Year 2023-24. The Budget increases in Fiscal Year 2024-25 reflect a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed and increases for technical for CFWI and ground water model peer reviews in support of subregional water supply planning.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 and reflect the progress and completion of surface and groundwater monitoring contract with Collier County, travel and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2024-25 reflect the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

The removal of Operating Capital Outlay and Fixed Capital Outlay since Fiscal Year 2023-24 is due the completion of CFWI Exploratory Coring and Monitoring Wells Construction and

IV. PROGRAM ALLOCATIONS

instrumentation, as well as one-time equipment purchases spanning the first two fiscal years for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure fluctuations in Interagency Expenditures from Fiscal Year 2021-22 and Fiscal Year 2023-24 are due primarily to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, as well as the progress of projects funded with one-time state grant for Indian River Lagoon, final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration, and one-time contract with University of Florida to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update. The budget decrease in this expense category for Fiscal Year 2024-25 reflects a continued funding level for ongoing Big Cypress Basin local initiative projects and Indian River Lagoon license tag projects.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$20.5 million, a 25.7 percent (\$4.2 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$16.3 million. The increase in Contracted Services of 695.8 percent (\$4.6 million) is due to the realignment of planned water quality grants from State Program 2.0 to this Program (\$3.3 million) and increases for Corkscrew Watershed Initiative modeling, restoration, and monitoring (\$1.6 million), offset by a decrease of one-time federal grant for Caloosahatchee oyster monitoring (\$300,000). The increase is partially offset by decreases in Salaries and Benefits of 8.2 percent (\$361,325) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.0 million)
- Contracted Services:
 - Caloosahatchee River & Estuary Water Quality Grants (\$3.3 million)
 - Corkscrew Watershed Initiative (\$1.6 million)
 - Caloosahatchee Minimum Flows and Levels monitoring (\$185,000)
 - Water Supply groundwater peer reviews and CFWI coordination (\$139,000)
- Operating Expense:
 - Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
- Interagency Expenditures:
 - Big Cypress Basin Water Quality Projects (\$500,000)
 - Indian River Lagoon Initiatives (\$63,000)
 - USGS Surface Water Monitoring for St. Lucie River Estuary and Big Cypress Basin (\$80,274)

IV. PROGRAM 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, Florida Statutes, and regional water supply plans developed pursuant to section 373.0361, Florida Statutes.

District Description

Long-term planning to assess and quantify existing and reasonably anticipated water supply needs and sources, and to maximize the beneficial use of those sources, for humans and natural systems. This includes water supply assessments developed pursuant to Section 373.036, F.S., and regional water supply plans developed pursuant to Section 373.0361, F.S. Five planning areas, which together encompass the entire District, address the unique resources, and needs of each region. Regional water supply plans have been prepared and approved by the Governing Board for these areas. The water supply plans forecast water demands over a 20-year planning horizon and identify recommended sources and projects to satisfy those demands. Implementation of recommendations is essential to ensuring that enough water will be available when needed.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1.1 Water Supply Planning

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,135,479	\$ 2,483,202	\$ 2,827,825	\$ 3,148,313	\$ 2,829,658	\$ (318,655)	-10.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 211,956	\$ 170,381	\$ 39,531	\$ 139,000	\$ 139,000	\$ -	0.0%
Operating Expenses	\$ 20,921	\$ 410	\$ 2,880	\$ 10,589,301	\$ 10,589,301	\$ -	0.0%
Operating Capital Outlay	\$ 30,696	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 747,873	\$ 9,456	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 126,667	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,273,592	\$ 2,663,449	\$ 2,870,237	\$ 13,876,614	\$ 13,557,959	\$ (318,655)	-2.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 13,557,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,557,959

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,829,658	\$ -	\$ 2,829,658
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 139,000	\$ -	\$ 139,000
Operating Expenses	\$ 937	\$ 10,588,364	\$ 10,589,301
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,969,595	\$ 10,588,364	\$ 13,557,959

IV. PROGRAM ALLOCATIONS

Changes and Trends

The continued implementation of the CFWI monitoring well project has resulted in fluctuations within the Fixed Capital Outlay, Interagency Expenditures, Contracted Services, Operating Expenses, and Salaries and Benefits categories over the five-year period. This is because access agreements with public and private entities are required to be in place prior to well installation, and the timeliness of securing such agreements is highly variable. In addition, the number of wells installed will vary from year to year.

Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of the 2021 Water Supply Cost Estimation Study, in support of water supply plans, to update cost estimates from the last study conducted in 2007. Budget increases in this category for Fiscal Year 2024-25 are due to increased technical services in support of CFWI and ground water model peer reviews in support of subregional water supply planning.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to travel and SCADA materials in support of the 2025 CFWI Regional Water Supply Updates, for which activities started in Fiscal Year 2021-22. Budget increases in this category for Fiscal Year 2024-25 reflect the inclusion of the Health Insurance Internal Service Fund in the budget numbers but not in actual expenses.

The removal of Operating Capital Outlay since Fiscal Year 2021-22 and Fixed Capital Outlay since Fiscal Year 2022-23 is due the completion of CFWI Exploratory Coring and Monitoring Wells Construction and instrumentation.

The removal of Interagency Expenditures since Fiscal Year 2022-23 is due to the completion of a one-time contract with University of Florida in Fiscal Year 2021-22 to provide updated population estimates and projections for the CFWI Planning Area to support the 2025 Water Supply Plan update.

Salaries and Benefits budget increases between Fiscal Year 2021-22 and Fiscal Year 2024-25 reflect the net impact of the actual distribution of cost-of-living increases as well as annual increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$13.6 million, a 2.3 percent (\$318,655) decrease from the Fiscal Year 2024-25 Adopted Budget of \$13.9 million. Salaries and Benefits decreased 10.1 percent (\$318,655) due to net impacts of employee attrition and actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes. There was no change in the other budget categories in this subactivity.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$2.8 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Contracted Services.

IV. PROGRAM ALLOCATIONS

Project Name	Salaries and Benefits	Other		Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
		Personnel Services									
2025 CFWI RWSP	\$ 569,896	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,896
Grand Total	\$ 569,896	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,896

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - Ground water model peer review (\$89,000)
- Operating Expense:
 - Water Supply Program Support (\$10.6 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability).

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

The establishment of minimum flows and minimum water levels (MFLs) for lakes, rivers, wetlands, estuaries, and aquifer are required to protect water resources from significant harm, as determined by the District Governing Board. MFLs identify the point at which further withdrawals will cause significant harm to the state's surface water and ground water resources. MFL criteria are adopted pursuant to Section 373.042, F.S. For waterbodies that do not currently meet the MFL criteria, each water management district must develop a recovery strategy that outlines a plan to meet MFL criteria. A prevention strategy must be developed if it is expected that an MFL will not be met within the next 20-year planning horizon (Subsection 373.0421(2), F.S.).

To date, nine MFLs have been adopted within District boundaries, which includes 40 different MFL compliance monitoring sites. In 2001, MFLs were adopted for the Caloosahatchee River, Lake Okeechobee, Everglades (Water Conservation Areas 1, 2 and 3, Everglades National Park, and the Rotenberger and Holey Land Wildlife Management Areas), Biscayne Aquifer, and Lower West Coast Aquifers (Tamiami, Sandstone, and Mid-Hawthorn). In 2002, an MFL was adopted for the St. Lucie River and Estuary, and in 2003 an MFL was adopted for the Northwest Fork of the Loxahatchee River. In 2006, MFLs were adopted for Lake Istokpoga and Florida Bay. The District periodically reevaluates adopted MFL criteria to ensure continued protection of natural systems. In 2014, the District conducted a reevaluation of MFL criteria for Florida Bay. The results of the reevaluation indicated that the existing MFL criteria and prevention strategy are sufficient to protect the existing resources within Florida Bay. In 2019, District scientists completed a reevaluation of the Caloosahatchee River Estuary (CRE) MFL. A technical document was released detailing the response of multiple ecological indicators to low flow conditions during the dry season. The CRE MFL was subsequently revised and approved by District's Governing Board in 2019.

In addition to MFLs, the District has established water reservations and restricted allocation areas by rule to protect water for the natural system. Water reservations serve to reserve water for the protection of fish and wildlife or public health and safety (Subsection 373.223(4), F.S.). Water reservations can be used to aid in a recovery or prevention strategy for an established MFL waterbody. Since 2006, the District has adopted six water reservations. The first two of these were adopted in 2009 for Picayune Strand and Fakahatchee Estuary. In 2010, a water reservation was adopted for the North Fork of the St. Lucie River. Three additional water reservations were adopted in support of Comprehensive Everglades Restoration Plan (CERP) projects. These include a water reservation for Nearshore Central Biscayne Bay, adopted in 2013, in support of the CERP Biscayne Bay Coastal Wetlands (Phase 1) Project, the Caloosahatchee River (C-43) West Basin Storage Reservoir water reservation, adopted in 2014, to help promote a more balanced and healthy salinity regime for the Caloosahatchee River, and a prospective water reservation rule for the EAA Reservoir was adopted in 2021 to protect fish and wildlife in the Central Everglades. Water reservations for the Kissimmee River and Chain of Lakes were developed in 2020 to provide water specifically for the protection of fish and wildlife in the Kissimmee River and its floodplain as well as the Chain of Lakes.

IV. PROGRAM ALLOCATIONS

Like water reservations, Restricted Allocation Areas (RAA) are another water resource protection tool that is implemented for geographic areas that limit water allocations from specific water resources. Additional allocations beyond the established limitation are restricted or prohibited because there is a lack of water available to meet the projected needs, to protect water for natural systems and future restoration projects or is part of an MFL Recovery or Prevention Strategy. Water sources with RAAs are not relied upon to be available to meet the projected needs of a region beyond the specified limitations. RAA criteria are based on Section 373.223(1), F.S., which specifies a three-prong test used for issuing consumptive use permits. RAAs adopted since 1981 for specific areas of the District are listed in Sub-Activity 3.2.1 of the Applicant’s Handbook for Water Use Permit Applications, which is incorporated by reference into Chapter 40E-2, Florida Administrative Code. Adopted RAAs include the Lake Istokpoga/Indian Prairie Canal System; L-1, L-2 & L-3 Canal System; C-23, C-24 & C-25 Canal System; North Palm Beach/Loxahatchee River Watershed Waterbodies and Lower East Coast Everglades Waterbodies; Lake Okeechobee and Lake Okeechobee Service Area; and Floridan Wells in Martin and St. Lucie Counties.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1.2 Minimum Flows and Levels

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 185,568	\$ 36,595	\$ 8,060	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 185,568	\$ 36,595	\$ 8,060	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

Changes and Trends

Expenditure decreases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the establishment of water reservations, the last of which was in 2021. Expenditures reflect actual staff time recorded for the annual South Florida Environmental Report on Basin Management Assessment Plan and MFL compliance monitoring. Funding for future years’ compliance monitoring and re-evaluation is planned in sub-activities 1.1.3 and 1.2.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$0, the same as the Fiscal Year 2024-25 Adopted Budget.

IV. PROGRAM ALLOCATIONS

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.1.3 Other Water Resource Planning - District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, SWIM planning, and feasibility studies.

District Description

Other water resource planning includes a variety of efforts in the planning phase such as activities under the Northern Everglades Watershed Protection Plans, the South Miami-Dade Water Management Plan, the South Lee County Watershed Plan, and the Estero Bay Watershed management strategies. Planning efforts also include implementation of state appropriation supported flood mitigation, stormwater improvement, restoration, and water quality projects.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

1.1.3 Other Water Resource Planning

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 760,826	\$ 685,631	\$ 809,972	\$ 1,260,760	\$ 1,218,090	\$ (42,670)	-3.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 260,947	\$ 31,983	\$ 97,691	\$ 515,100	\$ 5,066,584	\$ 4,551,484	883.6%
Operating Expenses	\$ 122,049	\$ 161,102	\$ 64,855	\$ 21,880	\$ 21,880	\$ -	0.0%
Operating Capital Outlay	\$ 18,146	\$ 27,966	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 4,703,497	\$ 5,246,602	\$ 907,599	\$ 643,274	\$ 643,274	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,865,465	\$ 6,153,284	\$ 1,880,116	\$ 2,441,014	\$ 6,949,828	\$ 4,508,814	184.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
<small>Fiscal Year 2025-26</small>	\$ 3,451,828	\$ -	\$ -	\$ -	\$ 3,498,000	\$ -	\$ 6,949,828

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,218,090	\$ -	\$ 1,218,090
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,816,584	\$ 3,250,000	\$ 5,066,584
Operating Expenses	\$ 21,880	\$ -	\$ 21,880
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 643,274	\$ -	\$ 643,274
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,699,828	\$ 3,250,000	\$ 6,949,828

Changes and Trends

Continuing efforts include implementing and updating the plans described above as required, monitoring inflow and nutrient loading to Lake Okeechobee and the Northern Estuaries and evaluating progress towards meeting the phosphorus criterion for the Everglades as well as levels and limits set by the Everglades Settlement Agreement.

Expenditure fluctuations in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of projects in Fiscal Year 2022-23, and cost-of-living increases in Fiscal Year 2023-24. Budget increases in Fiscal Year 2024-25 reflect the budget distribution of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases and increases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the completion of a Picayune Watershed Water Quality Site

IV. PROGRAM ALLOCATIONS

Analysis study started in Fiscal Year 2021-22 and increased efforts for Corkscrew Watershed Initiative and Lake Worth Lagoon water quality study in Fiscal Year 2023-24. The Budget increase in Fiscal Year 2024-25 reflects a one-time federal grant for Oyster Monitoring in the Caloosahatchee Watershed.

Expenditure decreases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 and reflect the progress and completion of surface and groundwater monitoring contract with Collier County. The budget decrease in this expense category for Fiscal Year 2024-25 reflects a continued funding level for Big Cypress Basin program support and Caloosahatchee MFLs lab supplies and non-capital water quality equipment.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2022-23, and subsequent removal in future years, reflects one-time equipment purchase spanning the two fiscal years for water quality data collection and monitoring in support of Caloosahatchee MFLs.

Expenditure fluctuations in Interagency Expenditures from Fiscal Year 2021-22 and Fiscal Year 2023-24 are due primarily to the completion of the Taylor Creek Restoration project, funded from a one-time grant from the Florida Inland Navigation District, as well as the progress of projects funded with one-time state grant for Indian River Lagoon, and final payment on a 20-year agreement with Collier County for costs associated with the Southern Golden Gates Restoration. The budget decrease in this expense category for Fiscal Year 2024-25 reflects a continued funding level for ongoing Big Cypress Basin local initiative projects and Indian River Lagoon license tag projects.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$6.9 million, a 184.7 percent (\$4.5 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$2.4 million. The increase is in Contracted Services of 883.6 percent (\$4.6 million) is due to the realignment of planned water quality grants from State Program 2.0 to this Program (\$3.3 million) and increases for Corkscrew Watershed Initiative modeling, restoration, and monitoring (\$1.6 million), which are offset by decreases of one-time federal grant for Caloosahatchee oyster monitoring (\$300,000). The increase is partially offset by a slight decrease in Salaries and Benefits (\$42,670) resulting from the net impact of attrition and actual distribution of cost-of living increases, which were budgeted as high-level estimates.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$1.2 million)
- Contracted Services:
 - Caloosahatchee River & Estuary Water Quality Grants (\$3.3 million)
 - Corkscrew Watershed Initiative (\$1.6 million)
- Operating Expenses:
 - Estuary Protection lab and water quality instrumentation (\$7,100)
 - Naples Bay Activity for Supplies (\$14,780)
- Interagency Expenditures:
 - Big Cypress Basin for Water Quality Projects (\$500,000)

IV. PROGRAM ALLOCATIONS

- Indian River Lagoon License Tag Program in Martin, Palm Beach, and St. Lucie counties (\$63,000)
- USGS Surface Water Monitoring for St. Lucie River Estuary and Big Cypress Basin (\$80,274)

There are no items funded with Fund Balance.

IV. PROGRAM 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

Activities that support South Florida Water Management District (District) water management planning, restoration, and preservation efforts, including water quality monitoring, data collection and evaluation, and research. This agency work includes research, modeling, environmental monitoring, and assessment activities that support various regulatory-driven mandates/agreements and comply with federal and state-issued permits such as Everglades Settlement Agreement/Consent Decree, Clean Water Act, Comprehensive Everglades Restoration Plan, Everglades Forever Act, Restoration Strategies, Environmental Resource Permitting, and the Northern Everglades and Estuaries Protection Program (NEEPP).

Program-related activities include comprehensive monitoring and laboratory analysis; quality assurance/quality control; data management; hydrologic modeling; water quality and ecological modeling; remote sensing; operational monitoring for the Central and Southern Florida Project and Everglades stormwater treatment areas (STAs); Geographic Information Systems development; applied research (field and laboratory); Best Management Practices (BMP) technologies; pollutant load reduction goals development; and technical reporting and publication.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades. These strategies build upon the existing projects, and further improve the quality of stormwater entering the Everglades. The strategies are anticipated to achieve compliance with the total phosphorus water quality standard established for the Everglades (www.sfwmd.gov/restorationstrategies). In September 2012, DEP issued the District Consent Orders associated with Everglades STA permits, which outline a suite of projects with deadlines for completion. The identified projects primarily consist of reservoirs referred to as flow equalization basins, STA expansions, and associated infrastructure and conveyance improvements. These projects, several of which are completed and operational, are being designed and constructed at a total cost of approximately \$880 million. Pursuant to the DEP Consent Orders, the District is also implementing a Science Plan for the Everglades STAs to investigate the critical factors that collectively influence phosphorus removal and better understand the ability to meet the phosphorus removal goals and the sustainability of STA performance at low phosphorus concentrations.

The NEEPP mandates the coordination of agencies, which includes the District, DEP, and Florida Department of Agriculture and Consumer Services to develop and implement Watershed Protection Plans for Lake Okeechobee and the Caloosahatchee and St. Lucie River watersheds. The Lake Okeechobee Watershed Protection Plan was initially developed in 2004 and has been subsequently updated in 2007, 2011, and 2014. The Phase II Technical Plan for the Lake Okeechobee Watershed Construction Project was completed in 2008. The Caloosahatchee and St. Lucie River Watershed Protection Plans were developed in 2009 and updated in 2012 and 2015. The plans include nutrient source controls (e.g., BMPs) and several sub-regional and regional technologies, such as STAs and alternative treatment technologies, to improve the quality of water within the watersheds and of the water delivered downstream to Lake Okeechobee and the Northern Estuaries. Several measures are also included in the plans

IV. PROGRAM ALLOCATIONS

to improve water levels within Lake Okeechobee, and the quantity and timing of discharges from the Lake and its downstream estuaries to achieve more desirable salinity ranges. These measures include reservoirs, aquifer storage and recovery wells, and dispersed water management projects. In addition, the plans include respective Research and Water Quality Monitoring Programs for the Lake and Estuaries that include water quality and ecological monitoring and assessment, and related research studies.

Central and Southern Florida (C&SF) monitoring and assessment is the performance of field measurements, data collection, and instrument maintenance used to monitor flow conditions in support of flood control operations and analysis. This is performed at all C&SF sites and structures.

Pursuant to Chapter 2005-36, Laws of Florida, and Subsection 373.036 (7), F.S., the District in cooperation with the DEP, publishes and submits the *South Florida Environmental Report* (SFER) to the Florida legislature, governor, and other key stakeholders on March 1 each year (<https://www.sfwmd.gov/science-data/scientific-publications-sfer>). This unified reporting details the restoration, management, and protection activities associated with the Kissimmee Basin, Northern Everglades (Lake Okeechobee, St. Lucie Estuary, and Caloosahatchee Rivers and Estuaries), and the Southern Everglades. Other agency reporting requirements, including annual plans and reports required of all Florida water management districts as well as those mandated in the federal and state-issued permits, are also incorporated to enhance reporting efficiencies.

Continuing efforts include monitoring to determine progress toward meeting Lake Okeechobee phosphorus loading targets, the phosphorus criterion for the Everglades, as well as levels and limits set by the Everglades Settlement Agreement. Other monitoring activities include Lake Okeechobee ecological monitoring; assessment of downstream effects of the STAs; assessment of the hydrologic needs of the Everglades (as mandated by the Everglades Forever Act); system-wide conditions monitoring under REstoration COordination & VERification (RECOVER); and monitoring support for CERP projects.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 18,584,524	\$ 19,653,335	\$ 21,194,092	\$ 21,820,144	\$ 21,717,544	\$ (102,600)	-0.5%
Other Personal Services	\$ 219,329	\$ 88,863	\$ 136,570	\$ 175,662	\$ 175,662	\$ -	0.0%
Contracted Services	\$ 2,277,811	\$ 1,826,102	\$ 2,002,882	\$ 5,089,482	\$ 6,325,352	\$ 1,235,870	24.3%
Operating Expenses	\$ 3,273,590	\$ 3,554,566	\$ 4,553,660	\$ 4,877,337	\$ 4,659,621	\$ (217,716)	-4.5%
Operating Capital Outlay	\$ 500,637	\$ 512,498	\$ 880,799	\$ 428,500	\$ 403,500	\$ (25,000)	-5.8%
Fixed Capital Outlay	\$ -	\$ 43,519	\$ 47,175	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 2,978,062	\$ 2,490,240	\$ 2,990,720	\$ 4,641,325	\$ 3,113,325	\$ (1,528,000)	-32.9%
Debt	\$ -	\$ 10,740	\$ 21,552	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 27,833,953	\$ 28,179,862	\$ 31,827,449	\$ 37,032,450	\$ 36,395,004	\$ (637,446)	-1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 31,165,512	\$ 1,033,392	\$ -	\$ 50,000	\$ 4,081,100	\$ 65,000	\$ 36,395,004

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 21,717,544	\$ -	\$ 21,717,544
Other Personal Services	\$ 175,662	\$ -	\$ 175,662
Contracted Services	\$ 2,505,372	\$ 3,819,980	\$ 6,325,352
Operating Expenses	\$ 3,702,229	\$ 957,392	\$ 4,659,621
Operating Capital Outlay	\$ 178,500	\$ 225,000	\$ 403,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 2,913,325	\$ 200,000	\$ 3,113,325
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 31,192,632	\$ 5,202,372	\$ 36,395,004

Changes and Trends

Overall funding for the last few years has moderately fluctuated in this activity. Expanded Monitoring efforts implemented in 2019 as a response to the Governor’s Executive Order 19-12 and continues to this day. These efforts continue to be reflected across the expense categories.

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24, as well as budget increases in Fiscal Year 2024-25 reflect the net impact of cost-of-living adjustments which were budgeted as high-level estimates across the programs, as well as increases in the District’s contribution to FRS and employer’s share of FICA taxes.

Expenditure fluctuations in Other Personal Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the actual allocation of time spent on review, validation, and processing of archived and/or current hydraulic, hydrologic, and meteorological data in support of C&SF system operations. The budget increase in Fiscal Year 2024-25 reflects increased rates for contracted support services resulting from Request for Proposals in Fiscal Year 2023-24.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increased cost allocation of software license costs to this program. Budget increases in this category for Fiscal Year 2024-25 are due to increases in a laboratory maintenance contract as well as laboratory and chemical supplies.

Expenditure increases in Operating Capital Outlay in Fiscal Year 2023-24 are due to one-time purchase of water quality monitoring equipment in support of field operations. Budget decrease in Fiscal Year 2024-25 reflects the prior year one-time equipment purchase.

Expenditure fluctuations in Interagency Expenditures and Operating Expense between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the implementation of expanded monitoring efforts, as well as increased costs for USGS Hydrogeological Data monitoring and one-time

IV. PROGRAM ALLOCATIONS

grant for Biscayne Bay Water Quality Model Development. Budget increases in this expense category for Fiscal Year 2024-25 reflect a one-time state grant for Lake Okeechobee Study.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$36.4 million, a 1.7 percent (\$637,446) decrease from the Fiscal Year 2024-25 Adopted Budget of \$37 million. The decrease in Salaries and Benefits of 0.5 percent (\$102,600) reflect the net impact of employee attrition and the actual distribution of cost-of-living increases, which were budgeted as high-level estimates in Fiscal Year 2023-24. The decrease in Interagency Expenditures of 32.9 percent (\$1.5 million) is primarily due to one-time state grant for Lake Okeechobee Study. The decrease in Operating Expenses of 4.5 percent (\$217,716) is due mainly to reduction of fund balance for Everglades monitoring. The decrease in Operating Capital Outlay of 5.8 percent (\$25,000) is due to removal of EAA A-2 stream gauging equipment (\$50,000) netted against increase in Lake Okeechobee monitoring equipment (25,000). The decreases are partially offset by an increase in Contracted Services of 24.3 percent (\$1.2 million) due to increases in state funding for S-333 Water Quality monitoring.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$21.7 million)
- Other Personal Services:
 - On-going C&SF Monitoring and Assessment (\$139,348)
 - LTP STA O&M – Monitoring and Assessment (\$23,764)
 - Lake Okeechobee Water Quality Assessment & Reporting (\$12,550)
- Contracted Services:
 - S-333 Monitoring Grant (\$2.2 million)
 - Regional Modeling (\$1.1 million)
 - Lake Okeechobee Upstream Monitoring (\$520,000)
 - Everglades Research & Evaluation, Multi-Disciplinary Research (\$414,000)
 - C&SF Monitoring and Assessment (\$380,605)
 - Lake Okeechobee In-Lake Assessment (\$375,410)
 - Hydrogeologic Data Gathering (\$337,037)
 - St. Lucie River Upstream Monitoring (\$260,600)
 - Caloosahatchee River & Estuary (\$175,000)
 - Everglades Research & Evaluation, Ecosystem Response to Hydrology (\$185,000)
 - Caloosahatchee River & Estuary (\$175,000)
- Operating Expenses:
 - Everglades Program Support (\$2.2 million), which includes:
 - Property Appraiser and Tax Collector fees (\$1.4 million). Expenses for the Everglades Forever Act property appraiser and tax collector fees are captured

IV. PROGRAM ALLOCATIONS

here to properly tie the cost of collecting the tax to the associated fund and activities.

- Self - Insurance Charges (\$410,368)
- Equipment maintenance (\$245,524)
- Regional Water Quality Monitoring (\$1.3 million)
- Everglades Construction Project - Operations Monitoring (\$158,511)
- Everglades Research & Evaluation - (\$92,749)
- Florida Bay & Florida Keys Applied Research (\$106,436)
- Hydrogeologic Data Gathering (\$114,345)
- Lake Okeechobee In-Lake Assessment, WQ Assessment and Reporting, and Upstream Monitoring (\$195,150)
- Operating Capital Outlay:
 - Lake Okeechobee In-Lake Assessment Equipment (\$225,000)
 - Regional Water Quality Monitoring Equipment (\$90,500)
 - Everglades Lab Equipment Replacement (\$88,000)
- Interagency Expenditures:
 - Hydrogeologic Data Gathering (\$1.0 million)
 - C&SF Monitoring and Assessment (\$719,293)
 - Florida Bay and Florida Keys Applied Research and Model Development (\$540,517)
 - Regional Water Quality Monitoring (\$444,526)
 - Lake Okeechobee In-Lake Assessment (\$200,000)
 - Everglades Research & Evaluation (\$90,000)

Items funded with Fund Balance include Tax Collector/Property Appraiser Fees (\$603,933), Active Marsh Improvement Project for mitigation (\$350,000) and Everglades Monitoring (\$79,459).

IV. PROGRAM ALLOCATIONS

1.3 Technical Assistance - *Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts.*

District Description

Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts. The District provides technical assistance to local governments on their local comprehensive plans, ten-year water supply facilities work plans, and related documents. This technical assistance is provided through several means:

- Provide technical support to local government planners and officials when comprehensive plans are evaluated and updated.
- Review and comment on significant water resource issues for proposed amendments to local government comprehensive plans.
- Provide expertise on District programs for local government community planning efforts, as well as coordination with the Regional Planning Councils, Florida Department of Economic Opportunity (FDEO), Florida Department of Transportation (FDOT) and DEP.
- Provide comments on projects reviewed through the State Clearinghouse and developments of regional impact.
- Work with local governments to ensure consistency between local government ten-year water supply facilities work plans and the District's regional water supply plans.
- Conduct technical assistance workshops with local governments throughout the District as needed and aided local governments regarding ten-year water supply facility work plans.
- Consistent with the Community Planning Act adopted during the 2011 session of the Florida Legislature and the Community Development Act adopted during the 2015 session of the Florida Legislature, emphasis is being placed on providing technical assistance to local governments. Reviews of proposed amendments to local government comprehensive plans focus on addressing impacts to significant state water resources.
- Working proactively on the “front end” of the planning and evaluation processes, collaboratively addressing water resource issues, and building successful alliances continues to be important. Since the adoption of the Community Planning Act the number of requests for technical assistance has increased. In addition, local governments are in the process of evaluating and updating their comprehensive plans. This includes evaluations of existing adopted Water Supply Work Plans and identifying needed comprehensive plan amendments.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
 PRELIMINARY BUDGET - Fiscal Year 2025-26
1.3 Technical Assistance

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 198,447	\$ 187,687	\$ 142,167	\$ 201,081	\$ 194,175	\$ (6,906)	-3.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 198,447	\$ 187,687	\$ 142,167	\$ 201,081	\$ 194,175	\$ (6,906)	-3.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 194,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,175

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 194,175	\$ -	\$ 194,175
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 194,175	\$ -	\$ 194,175

Changes and Trends

Over the last five years, funding in this activity has remained relatively stable. This activity represents a continued level of service consistent with Fiscal Year 2024-25. The decreases in Salaries and Benefits between Fiscal Year's 2021-22 and 2022-24 are due to allocation of personnel to projects. Budget increases in Fiscal Year 2024-25 reflect the net impact of the implementation of cost-of living increases, which were budgeted as high-level estimates across the programs, as well increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$194,175, a 3.4 percent (\$6,906) decrease from the Fiscal Year 2024-25 Adopted Budget of \$201,081. The decrease in Salaries and Benefits is due to the net impact of the implementation of cost-of living increases, which were budgeted as high-level estimates across the programs, offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$194,175)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

1.4 Other Water Resources Planning and Monitoring Activities - Water resources planning and monitoring activities not otherwise categorized above.

District Description

All Water Resources and Planning activities are captured within other activities not necessitating utilization of this “Other” activity component.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.4 Other Water Resource Planning and Monitoring Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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
<small>Fiscal Year 2025-26</small>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

1.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT 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 computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development that support the Water Resources Planning and Monitoring program and related activities.

Information technology items (salaries, contractors, hardware / software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.5 Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,770,165	\$ 1,758,123	\$ 1,980,090	\$ 2,137,533	\$ 2,141,231	\$ 3,698	0.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 154,862	\$ 192,448	\$ 111,483	\$ 251,458	\$ 251,458	\$ -	0.0%
Operating Expenses	\$ 1,017,254	\$ 891,020	\$ 1,021,214	\$ 1,804,861	\$ 1,804,861	\$ -	0.0%
Operating Capital Outlay	\$ 20,570	\$ 30,810	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,962,851	\$ 2,872,401	\$ 3,112,787	\$ 4,193,852	\$ 4,197,550	\$ 3,698	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,197,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,197,550

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,141,231	\$ -	\$ 2,141,231
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 251,458	\$ -	\$ 251,458
Operating Expenses	\$ 1,804,861	\$ -	\$ 1,804,861
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,197,550	\$ -	\$ 4,197,550

Changes and Trends

Expenditure decreases and increases in Contracted Services, Operating Expenditures, and between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of IT costs for consulting services, enterprise software implementation and training, software maintenance, and computer hardware acquisition across the programs. Budget increases in Contracted Services and Operating Expenses in Fiscal Year 2024-25 are due to increased costs for software and hardware maintenance and SAP enterprise services. The removal of Operating Capital Outlay starting in Fiscal Year 2023-24 was due to completion of hardware upgrades.

Budget Variances

IV. PROGRAM ALLOCATIONS

The Fiscal Year 2025-26 Preliminary Budget is \$4.2 million, a 0.1 percent (\$3,698) increase from the Fiscal Year 2024-25 Adopted Budget of \$4.2 million. These increases are due to a 0.2 percent (\$3,698) increase in Salaries and Benefits reflecting the implementation of the cost-of-living adjustment in the Fiscal Year 2024-25 Adopted Budget and projected increase in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$2.1 million)
- Contracted Services:
 - Modeling and Scientific Support - IT Support (\$251,458), which includes:
 - Computer consulting services (\$185,838), enterprise resource support and IT security
 - Copier/printer leases (\$40,620)
 - Desktop software and network cabling (\$25,000)
- Operating Expenses:
 - Modeling and Scientific Support - IT Support (\$1.8 million) which includes:
 - Software maintenance (\$1.6 million)
 - Hardware maintenance (\$85,102)
 - Communication service (\$87,586)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 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

The District oversees the development and construction of all restoration capital projects including surface water projects pertaining to Restoration Strategies, Comprehensive Everglades Restoration Plan (CERP)/Central Everglades Planning Project (CEPP), Stormwater Treatment Area (STA) Capital Construction, and the Northern Everglades and Estuaries Protection Program (NEEPP), as well as water supply development assistance through cooperative funding for Alternative Water Supply (AWS).

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 16,427,525	\$ 18,594,168	\$ 19,647,862	\$ 22,454,512	\$ 21,629,105	\$ (825,407)	-3.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 39,006,572	\$ 46,466,039	\$ 47,702,641	\$ 48,360,193	\$ 58,284,638	\$ 9,924,445	20.5%
Operating Expenses	\$ 7,643,208	\$ 8,719,105	\$ 9,805,778	\$ 13,497,404	\$ 34,174,403	\$ 20,676,999	153.2%
Operating Capital Outlay	\$ 31,056,613	\$ 42,272,972	\$ 30,058,187	\$ 56,743,530	\$ 120,390,300	\$ 63,646,770	112.2%
Fixed Capital Outlay	\$ 459,963,526	\$ 454,856,299	\$ 467,947,806	\$ 665,214,010	\$ 629,956,581	\$ (35,257,429)	-5.3%
Interagency Expenditures (Cooperative Funding)	\$ 7,852,879	\$ 11,160,807	\$ 16,772,959	\$ 44,905,303	\$ 30,766,282	\$ (14,139,021)	-31.5%
Debt	\$ 32,963,730	\$ 31,249,748	\$ 30,260,125	\$ 30,269,875	\$ 30,244,625	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 594,914,053	\$ 613,319,139	\$ 622,195,357	\$ 881,444,827	\$ 925,445,934	\$ 44,001,107	5.0%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 21,035,827	\$ -	\$ -	\$ -	\$ -	\$ 593,278	\$ 21,629,105
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,572,702	\$ -	\$ -	\$ -	\$ 52,344,900	\$ 367,036	\$ 58,284,638
Operating Expenses	\$ 10,181,299	\$ -	\$ -	\$ -	\$ 23,940,146	\$ 52,958	\$ 34,174,403
Operating Capital Outlay	\$ 368,500	\$ -	\$ -	\$ -	\$ 120,017,800	\$ 4,000	\$ 120,390,300
Fixed Capital Outlay	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 628,456,581	\$ -	\$ 629,956,581
Interagency Expenditures (Cooperative Funding)	\$ 1,658,627	\$ -	\$ -	\$ -	\$ 28,964,769	\$ 142,886	\$ 30,766,282
Debt	\$ 29,932,471	\$ 312,154	\$ -	\$ -	\$ -	\$ -	\$ 30,244,625
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 68,749,426	\$ 1,812,154	\$ -	\$ -	\$ 853,724,196	\$ 1,160,158	\$ 925,445,934

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	163	\$ 14,856,922	\$ 21,629,105	\$ -	\$ 21,629,105
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 54,100,638	\$ 4,184,000	\$ 58,284,638
Operating Expenses	-	\$ -	\$ 11,657,403	\$ 22,517,000	\$ 34,174,403
Operating Capital Outlay	-	\$ -	\$ 120,390,300	\$ -	\$ 120,390,300
Fixed Capital Outlay	-	\$ -	\$ 569,102,963	\$ 60,853,618	\$ 629,956,581
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 16,766,282	\$ 14,000,000	\$ 30,766,282
Debt	-	\$ -	\$ 30,244,625	\$ -	\$ 30,244,625
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 823,891,316	\$ 101,554,618	\$ 925,445,934

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	159	166	171	163	163	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	159	166	171	163	163	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Land Acquisition, Restoration and Public Works
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		163	881,444,827	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				(825,407)
1	Decrease in Total Salaries and Wages	(556,855)		The decrease in Salaries and Wages reflects the net impacts of employee attrition and the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25.
2	Decrease in Total Fringe Benefits	(268,552)		
Other Personal Services				-
Contracted Services				(6,144,133)
3	Decrease in CERP RECOVER	(2,380,000)		The decrease is due to one-time state grant for RECOVER studies.
4	Decrease in Indian River Lagoon - South	(16,097)		The decrease in New Works is due to reduction in contracted staffing support services offset by newly added C-23/C-24 STA features and increased costs for operational testing and monitoring for the C-44 Reservoir and STA.
4	Decrease in Lake Okeechobee Phase II Technical Plan	(3,251,529)		The decrease is primarily due to a planned reduction in NEEPP grant funding applications for water quality projects.
5	Decrease in Kissimmee River Restoration - Integrated Ecosystem Studies	(70,487)		The decrease in New Works is due to reduced cashflow requirements for planned studies in the Kissimmee River Restoration Evaluation Program.
6	Decrease in Lake Okeechobee Regional Phosphorus Control Project	(228,020)		The decrease in New Works is due to reduction in contracted staffing support services for the northern STAs.
7	Decrease in Lake Okeechobee Watershed	(198,000)		The decrease in New Works is due to reduction in contracted staffing support services.
Operating Expenses				(21,990)
8	Decrease in CERP Planning	(2,690)		The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
9	Decrease in CERP Program Management & Support	(14,500)		The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
10	Decrease in Dispersed Water Management	(740)		The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
11	Decrease in Kissimmee River Program Support	(30)		The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
12	Decrease in Lake Okeechobee Phase II Technical Plan	(740)		The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
13	Decrease in Restoration Strategies Projects	(3,290)		The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.

IV. PROGRAM ALLOCATIONS

Reductions				Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal
Operating Capital Outlay				(35,453,500)
14	Decrease in Lake Okeechobee Phase II Technical Plan	(35,000,000)		The decrease is due to one-time state grant for Lower Kissimmee STA. The decrease in New Works is due to one-time equipment purchases in support of C-44 Reservoir and STA, C-23/C-24 storage components, and Picayune Strand.
15	Decrease in USACE Monitoring	(453,500)		
Fixed Capital Outlay				(173,280,103)
16	Decrease in Biscayne Bay Coastal Wetlands	(40,100,000)		The decrease is due to reduced cash flow requirements for BBCW Cutler Wetlands construction.
17	Decrease in Caloosahatchee River & Estuary Projects	(6,456,854)		The decrease is due to reduced cash flow requirement for Boma FEB and C-43 Water Quality Treatment and Testing Phase 2.
18	Decrease in C-43 Basin Storage Reservoir	(70,956,663)		The decrease is due to reduced cash flow requirements for construction.
19	Decrease in CERP Program Support (Not Creditable)	(9,644,242)		The decrease is due to reduced cashflow requirements for Okeechobee Field Station and Clewiston Field Station relocation projects in support of CERP projects coming online.
20	Decrease in Indian River Lagoon - South	(37,191,044)		The decrease is due to reduced cashflow requirements for C-25 Reservoir/STA and planned completion of the C-23/C-44 Estuary Discharge Diversion project, offset by increased cashflow requirement for the C-23/C-24 South Reservoir.
21	Decrease in Taylor Creek Reservoir	(8,931,300)		The decrease is due to reduced cashflow requirement for Grassy Island FEB.
Interagency Expenditures (Cooperative Funding)				(27,699,542)
22	Decrease in Alternative Water Supply - District-wide	(8,000,000)		The decrease is due to reduction in anticipated state grant funding for regional projects.
23	Decrease in Central Everglades Planning Project	(18,199,542)		The decrease is primarily due to reduced cashflow requirement in this expense category for EAA US-27 Bridges.
24	Decrease in Lake Okeechobee Regional Phosphorus Control Project	(1,500,000)		The decrease is due to one-time application for Taylor Creek STA Innovative Technologies grant.
Debt				(25,250)
25	Decrease in CERP Program Management & Support	(11,286)		The decrease is due to reduction of Certificates of Participation payment schedule as debt decreases.
26	Decrease in LTP Acceler8 - Program Support	(13,964)		The decrease is due to reduction of Certificates of Participation payment schedule as debt decreases.
Reserves				-
TOTAL REDUCTIONS			-	(243,449,925)

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 2.0 Land Acquisition, Restoration and Public Works
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				
				-
Other Personal Services				
				-
Contracted Services				
				16,068,578
1	Increase in C-43 Basin Storage Reservoir	1,250,026		The increase is due to New Works for C-43 West Basin Storage Reservoir and S-470 Pump Station during the operational testing and monitoring phase.
2	Increase in Caloosahatchee River & Estuary Projects	1,407,248		The increase is due to New Works shifting cashflow needs from construction to testing phase for the C-43 Water Quality Treatment and Testing (WQTT) project.
3	Increase in Central Everglades Planning Project	49,623		The increase is due to New Works contracted laboratory staffing services in support of EAA A-2 STA and conveyance features coming online.
4	Increase in Biscayne Bay Coastal Wetlands	94,514		The increase is due to New Works laboratory staffing services and remote sensing mapping for Cutler Wetlands .
5	Increase in CERP Program Management & Support	6,148,979		The increase is due to state appropriated funding for CERP Planning.
6	Increase in Dispersed Water Management	6,995,217		The increase is due to increased costs for service payments resulting from inflationary adjustments.
7	Increase in Long-Term Plan (LTP) Source Controls - EFA Reg Source Control Program	4,333		The increase is due to New Works for increased laboratory contracted services in support of the C-139 FEB.
8	Increase in USACE Monitoring	118,638		The increase in New Works is due to increased costs for laboratory/scientific contracted resources and vegetation management for CERP features turned-over for operations, including Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, and Picayune Strand.
Operating Expenses				
				20,698,989
9	Increase in Biscayne Bay Coastal Wetlands	41,481		The increase in New Works for BBCW Cutler Wetlands and L-31E during operational testing and monitoring.
10	Increase in Caloosahatchee River & Estuary Projects	87		The increase is due to New Works for NEEPP C-43 West Basin Storage Reservoir Water Quality Component during the testing phase.
11	Increase in C-43 Basin Storage Reservoir	2,381,163		The increase is due to New Works for C-43 West Basin Storage Reservoir and S-470 Pump Station during the operational testing and monitoring phase.
12	Increase in Central Everglades Planning Project	93,364		The increase is due to New Works for the EAA A-2 STA, including additional remote telemetry unit maintenance, and associated conveyance features coming online.
13	Increase in CERP Program Support (Not Creditable)	18,117,115		The increase is primarily due to one-time DEP grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs, as well incremental increases on service agreements with the USACE and USFWS to expedite project permits.
14	Increase in Indian River Lagoon - South	62,671		The increase is due to New Works for the C-23/C-24 STA coming online and C-44 STA and Reservoir during operational testing and monitoring.
15	Increase in Lake Okeechobee Regional Phosphorus Control Project	132		The increase in New Works for laboratory supplies in support of Lakeside Ranch STA.
16	Increase in Long-Term Plan (LTP) Source Controls - EFA Reg Source Control Program	2,085		The increase is due to increased costs for laboratory and field supplies for the C-51W Upstream Monitoring.
17	Increase in USACE Monitoring	891		The increase is due to New Works for CERP features turned-over for operations, including Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, and Picayune Strand.

IV. PROGRAM ALLOCATIONS

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Operating Capital Outlay				99,100,270
18	Increase in Big Cypress L-28 Interagency Model-WERP	9,640,564		The increase is due to increased cashflow requirements from state appropriations for the construction project.
19	Increase in Biscayne Bay Coastal Wetlands	7,000,000		The increase is due to increased cashflow requirements from state appropriation for BBCW Phase 2 - Biscayne Bay Southeastern Everglades Ecosystem Restoration (BBSEER).
20	Increase in Brady Ranch	6,500,000		The increase is due to increased cashflow requirements from state appropriation for Brady Ranch design.
21	Increase in Caloosahatchee River & Estuary Projects	65,500		The increase in New Works for vehicle in support of C-43 WQTT during research phase.
22	Increase in Central Everglades Planning Project	53,818,336		The increase due to increased cashflow requirements for EAA S-623 Pump Station.
23	Increase in Lake Okeechobee Regional Phosphorus Control Project	4,000		The increase is due to New Works for water quality field equipment in support of Lakeside Ranch Phase 2.
24	Increase in Loxahatchee River Watershed Restoration Project	22,071,870		The increase is due to increased cashflow requirements for Flow-Way #1 and #2.
Fixed Capital Outlay				138,022,674
25	Increase in C-111/Modified Water Deliveries/Combined System Operating Plan (CSOP)	68,777,017		The increase is due to increased cashflow requirements from state appropriations for construction of C-111 SD S-332B Pump Station Replacement Project.
26	Increase in Lake Okeechobee Watershed	612,102		The increase is due to rebudget of released retainage funds from prior year state appropriations.
27	Increase in Central Everglades Planning Project	68,633,555		The increase is due to increased cashflow requirements from state appropriations for construction of CEPP components, including CEPP New Waters Miami & North New River Canal Improvements, CEPP-North L-6 Diversion, CEPP North S-8 Modifications, CEPP South S-355W Gated Spillway, CEPP North L-5 Canal Improvements, and CEPP North Miami Canal Backfill, which are offset by decreases for EAA S-623 Pump Station, CEPP New Water Seepage Barrier, and CEPP North S-360 Pump Station & L-4 Levee Degrade.
Interagency Expenditures (Cooperative Funding)				13,560,521
28	Increase in Biscayne Bay Coastal Wetlands	11,533		The increase is due to New Works for Cutler Wetland fish monitoring.
29	Increase in C-43 Basin Storage Reservoir	9,000		The increase is due to New Works for fish monitoring.
30	Increase in Caloosahatchee River & Estuary Projects	13,500,000		The increase is due to one-time state grant for water quality improvement projects with Lee County and Lehigh Acres Municipal Services Improvement District.
31	Increase in USACE Monitoring	39,988		The increase is due to New Works for C-111 Spreader Canal vegetation tracking.
Debt				-
Reserves				-
TOTAL NEW ISSUES			0	287,451,032
2.0 Land Acquisition, Restoration and Public Works				
Total Workforce and Preliminary Budget for FY 2025-26			163	\$ 925,445,934

IV. PROGRAM ALLOCATIONS

Changes and Trends

The Florida Legislature continues its commitment to Everglades restoration through continued appropriations for CERP, and NEEPP. In 2016, House Bill 989 (Chapter 2016-201), the Legislature reaffirmed its commitment to long-term funding for Everglades restoration, primarily those that reduce harmful discharges to the St. Lucie River and Caloosahatchee River estuaries, providing up to \$200 million annually for the implementation of CERP, Long Term Plan, and NEEPP. In 2017, through Senate Bill 10 (Chapter 2017-10), the Legislature reinstated the commitment made in the 2016 House Bill 989 and provided an additional \$33 million for the District to work with the USACE for a Post-Authorization Change Report and to acquire land or negotiate leases to implement the Everglades Agricultural Area (EAA) storage reservoir project, and authorized an additional \$64 million in recurring appropriations starting in Fiscal Year 2018-19 to implement the EAA storage reservoir and other restoration projects as identified above. Since 2019, Governor DeSantis and the Florida Legislature have emphasized the State's commitment and have appropriated through DEP to the District over \$3.3 billion for restoration. The District's Fiscal Year 2025-26 Preliminary Budget includes a proposal for an additional \$805.5 million in state funding to continue the momentum for Everglades restoration.

In addition, the Florida Legislature has appropriated funds each year since 2019 for alternative water supply and water conservation grants. From this funding, DEP allocated a combined \$57 million to the District for construction or implementation of alternative water supply and water conservation projects with cooperating entities, including local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations. State funding for alternative water supply and water conservation projects is anticipated to continue in Fiscal Years 2024-25 and 2025-26.

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the reallocation of positions to support water supply plan updates and implementation of restoration projects, cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure increases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to continued construction and inflationary increases for Dispersed Water Management public-private partnership projects service payments, and increased cashflow requirements in this expense category for CERP C-43 West Basin Storage Reservoir construction and Western Everglades Restoration Project. The increases are offset by decreased cashflow requirements for Restoration Strategies Science Plan studies as these are being completed, NEEPP Lower Kissimmee STA project design, CERP Lake Okeechobee Watershed Restoration Project, and CERP IRL South C-23/C-24 Storage Components as the projects move through the various phases from planning to design and construction.

Expenditure increases in Operating Expenses between Fiscal Year 2022-23 and Fiscal Year 2023-24 are primarily due to increased cashflow requirements for New Works in support of C-43 West Basin Storage Reservoir components, C-44 Reservoir and STA, and EAA A-2 STA as the projects transitioned from construction to operational testing and monitoring, as well as increases for vegetation management in the Kissimmee River Floodplain, and new service agreements with USACE and USFWS to expedite project permits.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the cashflow requirements in this expense category for projects from

IV. PROGRAM ALLOCATIONS

planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, C-43 West Basin Storage Reservoir, Indian River Lagoon South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, C-25 Reservoir & STA, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee River Watershed Restoration – Flow ways 2 and 3, and Biscayne Bay Coastal Wetlands – Cutler Wetlands, and Okeechobee Field Station and Clewiston Field Station relocations in support of CERP; CEPP components, including North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and South S-356 Pump Station; NEEPP, including Lake Hicpochee Hydrologic Enhancements, Boma FEB, C-43 West Basin Storage Reservoir Water Quality Component, Grassy Island FEB, Brady Ranch FEB, and Lower Kissimmee STA; and STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA 1E Central Flow Way Modifications, and STA-2 Refurbishments.

Expenditure fluctuations in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased state appropriated funding and the progress from planning through design and construction of projects, including the CERP C-43 West Basin Storage Reservoir, Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project - C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, and C-25 Reservoir and STA, EAAA-2 STA, EAAA-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Okeechobee Field Station and Clewiston Field Station relocation projects in support of CERP projects coming online; and NEEPP, including C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project and Basinger Dairy. These are offset by decreases for land acquisition for restoration of Green Heart of the Everglades in Fiscal Year 2022-23, reduced cashflow requirements for STA refurbishments and Restoration Strategies as the latter near completion.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily reflect increased cash-flow requirements for Restoration Strategies Science Plan Studies, allocation of state funding and completion of Alternative Water Supply and Water Conservation projects, increased costs for the Kissimmee Riverwoods Laboratory, and one-time cash payments to the USACE for Lake Okeechobee Component A(LOCAR) and the Lake Okeechobee Watershed Restoration Project ASR Science Plan.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration. Budget increases for Salaries and Benefits between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflects the net impacts of employee attrition and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$925.4 million, a 5.0 percent (\$44.0 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$881.4 million due to:

IV. PROGRAM ALLOCATIONS

Salaries and Benefits decreased 3.7 percent (\$825,407) primarily due to the net impact of employee attrition and the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, as well as increases to the District's contribution to FRS and employer's share of FICA taxes.

Contracted Services increased 20.5 percent (\$9.9 million) primarily due to increased state funding for Dispersed Water Management PPP service contracts (\$7.0 million), CERP Planning (\$6.1 million), and net increases in New Works for CERP, Restoration Strategies, and NEEPP features planned to be online (\$2.4 million). These are offset by decreases due to one-time grant funding for CERP RECOVER studies (\$2.4 million) and reallocation of NEEPP water quality grant from this program to the Water Resources Planning and Monitoring Program (\$3.3 million).

Operating Expenses increased 153.2 percent (\$20.7 million) Operating Expenses increased 167.1 percent (\$20.7 million) due to a one-time state grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs Project (\$18.0 million), increases in New Works from state appropriations for operational testing and monitoring of CERP components, including C-43 West Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, EAAA-2 STA, C-111 Spreader Canal, and Picayune Strand as they transition from construction to operations (\$2.6 million), and increases on service agreements with USACE and USFWS to expedite project permits (\$117,115).

Operating Capital Outlay increased 112.2 percent (\$63.6 million) primarily due to increased state appropriations for CERP implementation, including CEPP EAA S-623 Pump Station (\$53.8 million), Loxahatchee River Watershed Restoration Flow Ways #1 and #2 (\$22.1 million), Western Everglades Restoration Project L-28 South Culverts (\$9.6 million), Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$7.0 million), and NEEPP Brady Ranch (\$6.5 million), which are offset by decreases due to a one-time state grant for the Lower Kissimmee STA Project (\$35.0 million) and a decrease in New Works due to one-time equipment purchases in support of C-43 Reservoir and STA, C-23/C-24 storage components, and Picayune Strand Restoration (\$453,500).

Fixed Capital Outlay decreased 5.3 percent (\$35.3 million) due to decreases in one-time state appropriations in this expense category for NEEPP (\$15.4 million), including Grassy Island FEB, Boma FEB, and C-43 Water Quality Treatment and Testing, and CERP components (\$19.9 million), including decreases for Biscayne Bay Coastal Wetlands , C-43 West Basin Storage Reservoir, Indian River Lagoon South , Okeechobee Field Station and Clewiston Field Stations relocations in support of CERP Projects coming online, which are offset by increases for C-111 South Dade S-332B Pump Station Replacement Project, CEPP components, and prior year state appropriations for CERP Lake Okeechobee Watershed Restoration Project.

Interagency Expenditures decreased 31.5 percent (\$14.1 million) primarily due to one-time state appropriations for payment to FDOT for the construction of US-27 EAAA-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.2 million), a reduction in state funding for Alternative Water Supply and Water Conservation projects (\$8.0 million), and one-time state grant application for Taylor Creek STA Innovative Technology (\$1.5 million). The decreases are offset by one-time state funding for Caloosahatchee River Watershed Water Quality Projects with Lee County and Lehigh Acres Municipal Services Improvement District (\$13.5 million), and increases in New Works for Biscayne Bay Coastal Wetlands, C-43 West Basin Storage Reservoir and C-111 Spreader Canal (\$60,521).

IV. PROGRAM ALLOCATIONS

A detailed description of variances, changes and trends, and major budget items for District Everglades and CERP is contained in the District Specific Programs on pages 246-257.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this program include the following:

- Salaries and Benefits (\$21.6 million) (163 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures	Grand Total
C-43 West Storage Reservoir	\$ 619,806	\$ -	\$ 1,856,526	\$ 3,045,406	\$ -	\$ 90,000,000	\$ 9,000	\$ 95,530,738
CEPP NW Miami & NNR Cnal Conve Imp	\$ 211,117	\$ -	\$ 26,976	\$ 36,963	\$ -	\$ 89,241,516	\$ -	\$ 89,516,572
CP Okeechobee FS Admin Bldg Replacement	\$ 98,416	\$ -	\$ -	\$ -	\$ -	\$ 4,656,000	\$ -	\$ 4,754,416
Boma Mesocosms	\$ 163,951	\$ -	\$ -	\$ -	\$ -	\$ 18,943,146	\$ -	\$ 19,107,097
Clewiston FS Modernization	\$ 117,178	\$ -	\$ -	\$ -	\$ -	\$ 26,160,000	\$ -	\$ 26,277,178
CERP Biscayne Bay Coastal Wetlands Ph 2	\$ 336,121	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ 7,336,121
C-18W Reservoir	\$ 104,540	\$ -	\$ -	\$ -	\$ 19,290,000	\$ -	\$ -	\$ 19,394,540
CERP Lk Okeechobee WRP ASR Wells	\$ 349,703	\$ -	\$ -	\$ -	\$ -	\$ 50,612,102	\$ -	\$ 50,961,805
IRL C23/24 Storage Components	\$ 457,626	\$ -	\$ 73,653	\$ 434,164	\$ -	\$ 89,908,956	\$ -	\$ 90,874,399
Brady Ranch FEB and ASR	\$ 113,759	\$ -	\$ -	\$ -	\$ 6,500,000	\$ -	\$ -	\$ 6,613,759
CFP/DEP - Alternative Water Supply	\$ 128,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 14,128,468
Grassy Island FEB and ASR	\$ 34,344	\$ -	\$ -	\$ -	\$ -	\$ 5,708,700	\$ -	\$ 5,743,044
CEPP North S-620 Gated Culvert	\$ 161,359	\$ -	\$ -	\$ -	\$ -	\$ 14,480,000	\$ -	\$ 14,641,359
CEPP North S-8A Gtd Culvrt&Canal	\$ 167,359	\$ -	\$ -	\$ -	\$ -	\$ 66,515,000	\$ -	\$ 66,682,359
CEPP South S-355W Gated Spillway	\$ 43,142	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 287,000	\$ 15,330,142
CP S332B & S332C Pump Station Replacement	\$ 127,030	\$ -	\$ -	\$ -	\$ -	\$ 69,346,161	\$ -	\$ 69,473,191
CERP WERP L-28 South	\$ 61,132	\$ -	\$ -	\$ -	\$ 20,209,560	\$ -	\$ -	\$ 20,270,692
CEPP N S630 PMP Station&L4 Levee	\$ 107,286	\$ -	\$ -	\$ -	\$ -	\$ 25,140,000	\$ -	\$ 25,247,286
CEPP N Miami Cnl Bckfill & L5 CNT8	\$ 136,111	\$ -	\$ -	\$ -	\$ -	\$ 56,860,000	\$ -	\$ 56,996,111
IRLS C-25 Reservoir & STA	\$ 141,867	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,141,867
CEPP N Miami Canal Backfill CNT88	\$ 47,071	\$ -	\$ -	\$ -	\$ -	\$ 2,385,000	\$ -	\$ 2,432,071
CEPP EAA S-623 Pump Station	\$ 149,397	\$ -	\$ -	\$ -	\$ 53,834,336	\$ -	\$ -	\$ 53,983,733
LRWRP Flow-Way 1	\$ 36,181	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 5,036,181
S-333 Maint Dredging and Low-Sill Weirs	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -	\$ -	\$ 18,000,000
WERP Loop/11ml/US41	\$ 54,593	\$ -	\$ -	\$ -	\$ 5,431,004	\$ -	\$ -	\$ 5,485,597
	\$ 3,967,557	\$ -	\$ 1,957,155	\$ 21,516,533	\$ 117,264,900	\$ 629,956,581	\$ 14,296,000	\$ 788,958,726

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Projects in Major Projects of this program are listed in activities 2.2 Water Source Development (\$14.1 million) and 2.3 Surface Water Projects (\$775.1 million)
- Contracted Services:
 - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$40.5 million)
 - CERP Planning (\$6.1 million)
 - NEEPP Water Quality and Innovative Technologies State Grants (\$4.0 million)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, and EAAA-2 STA (\$2.6 million)
 - NEEPP New Works for the research and testing phase of the C-43 Water Quality Treatment and Testing Project (\$1.4 million)
 - Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$725,000)
 - CERP Monitoring and Adaptive Assessment Plan activities for C-111 Spreader Canal downstream impacts and Northern Estuaries (\$236,252)

IV. PROGRAM ALLOCATIONS

- Long Term Plan Source Control monitoring, including expanded monitoring in the C-51/L-8 Basin, RTU maintenance, and lab services for C-139 FEB (\$232,964)
- Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
- CERP Program Support, including data management, and interagency modeling (\$172,000)
- NEEPP Planning (\$60,660)
- Operating Expenses:
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-44 Reservoir and STA, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, and EAAA-2 STA (\$6.1 million)
 - CERP Indirect Support (\$4.5 million)
 - Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.1 million)
 - CERP Permit Review Services (\$517,115)
 - Kissimmee River Restoration – Hydrologic Monitoring and Restoration Evaluation Program (\$153,138)
 - CERP – RECOVER and Monitoring & Assessment Plan activities (\$73,800)
 - Northern STAs operations and compliance assessment, monitoring, and scientific support (\$55,048)
- Operating Capital Outlay:
 - NEEPP Planning (\$2.8 million)
 - New Works field equipment for operations and maintenance, monitoring and compliance assessment post-construction of project components, including Picayune Strand Restoration (\$123,000), as well as NEEPP C-43 Water Quality Treatment and Testing (\$65,500) and Lakeside Ranch STA (\$24,000)
 - CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)
- Interagency Expenditures:
 - Caloosahatchee River Watershed Water Quality Projects with Lee County and Lehigh Acres Municipal Services Improvement District (\$13.5 million)
 - CERP Monitoring and Adaptive Assessment Plan activities (\$1.3 million)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, EAAA-2 STA, CEPP South L-67A, C-111 Spreader Canal, and Picayune Strand Restoration (\$666,456)
 - Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$415,056)
 - CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
 - CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$263,000)

IV. PROGRAM ALLOCATIONS

- Florida Automated Weather Network (FAWN) (\$75,000)
- Debt:
 - Debt service payment (\$30.2 million)

Items funded with fund balance include: CEPP New Waters EAA North New River Canal Conveyance Improvements (\$1.5 million), and a portion of debt service payments (\$312,154).

IV. PROGRAM 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

Land acquisition is within the program where the project resides.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

2.1 - Land Acquisition

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM 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

Water resource development projects, including the development of models supporting regional water supply plan updates, and regional or local water supply development assistance projects which are designed to increase the availability of water supplies for consumptive use.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.2 - Water Source Development

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 413,643	\$ 454,798	\$ 411,645	\$ 391,452	\$ 389,453	\$ (1,999)	-0.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 499,120	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,197	\$ 1,470	\$ 666	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 3,998,203	\$ 6,059,695	\$ 8,344,930	\$ 22,000,000	\$ 14,000,000	\$ (8,000,000)	-36.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,912,163	\$ 6,515,963	\$ 8,757,242	\$ 22,397,479	\$ 14,395,480	\$ (8,001,999)	-35.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 395,480	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ 14,395,480

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 389,453	\$ -	\$ 389,453
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 14,000,000	\$ 14,000,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 395,480	\$ 14,000,000	\$ 14,395,480

Changes and Trends

The District has historically provided funding to local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations for stormwater, alternative water supply, and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20 DEP has allocated \$57 million to the District through Alternative Water Supply grants for construction or implementation of alternative water supply and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation projects are anticipated to continue in Fiscal Year 2024-25 and Fiscal Year 2025-26.

Expenditure decreases in Contracted Services and increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of state funding across the expenditure categories and completion of Alternative Water Supply projects.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$14.4 million, a 35.7 percent (\$8.0 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$22.4 million. The decrease is

IV. PROGRAM ALLOCATIONS

primarily in Interagency Expenditures reflecting a decrease in state funding for Alternative Water Supply projects.

Major Projects under this sub-activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Interagency Expenditures.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures	Grand Total
CFP/DEP - Alternative Water Supply	\$ 128,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 14,128,468
	\$ 128,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 14,128,468

Major Budget Items not found in the Appendix C Project Table are provided by Budget Category below:

- Salaries and Benefits (\$389,453)

There are no items funded with Fund Balance.

IV. PROGRAM 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(26), Florida Statutes. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and ground water supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district regional water supply plans or district water management plans, as applicable.

District Description

Regional water supply plans and updates thereto have been prepared and approved by the Governing Board for five planning regions that collectively cover the entire District: Lower East Coast, Lower West Coast, Upper East Coast, Upper Kissimmee Basin, and Lower Kissimmee Basin. The Upper Kissimmee Basin is included in the Central Florida Water Initiative (CFWI) planning area and water supply plan. The water supply plans forecast water demands over at least a 20-year planning horizon and identify strategies to meet existing and future needs, including Water Resource Development projects. The water supply plans are updated every five years. The Fiscal Year 2024-25 Preliminary Budget reflects ongoing technical support of the Upper and Lower East Coast, Lower West Coast, Lower Kissimmee Basin, and CFWI (Upper Kissimmee Basin) water supply plans, as well as continued monitoring to support water management activities and calibration of groundwater models.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

2.2.1 Water Resource Development Projects

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 387,031	\$ 422,988	\$ 378,601	\$ 269,209	\$ 260,985	\$ (8,224)	-3.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 1,197	\$ 1,470	\$ 666	\$ 6,027	\$ 6,027	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 388,228	\$ 424,458	\$ 379,267	\$ 275,236	\$ 267,012	\$ (8,224)	-3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 267,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,012

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 260,985	\$ -	\$ 260,985
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 6,027	\$ -	\$ 6,027
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 267,012	\$ -	\$ 267,012

IV. PROGRAM ALLOCATIONS

Changes and Trends

There are no significant changes in this sub-activity.

Expenditure decreases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect a reduction in staffing requirements to support plan updates, offset by cost-of-living increases, and increased costs of FRS contributions and employer's share of FICA Taxes.

Expenditure decreases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect reduced travel, conference, license and membership costs consistent with decreased staffing. The Fiscal Year 2024-25 Adopted Budget reflects a recurring budget amount since Fiscal Year 2021-22, which has been underutilized in prior fiscal years.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$267,012, a 3.0 percent (\$8,224) decrease from the Fiscal Year 2024-25 Adopted Budget of \$275,236. The decrease is in Salaries and Benefits reflecting the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$260,985)

There are no items funded with Fund Balance.

IV. PROGRAM 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(26), Florida Statutes.

District Description

Coordination of financial assistance requests 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(26), F.S.

Local governments, water users, and water utilities are primarily responsible for implementing water supply development. The Water Protection and Sustainability Program, created during the 2005 Legislative Session, strengthened the link between water supply plans and local government comprehensive plans and a cost-sharing program for alternative water supply projects when funding is budgeted by the state. In addition, the legislation included requirements for the water supply development component of the regional water supply plans by making the plans more specific. The intent is to make the plans more useful to local water suppliers in developing alternative water supplies, and then provide permitting and funding incentives to local water suppliers to build projects included in the plan.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

2.2.2 Water Supply Development Assistance

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 26,612	\$ 31,810	\$ 33,045	\$ 122,243	\$ 128,468	\$ 6,225	5.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	\$ 499,120	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Operating Capital Outlay	-	-	-	-	-	-	-
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	\$ 3,998,203	\$ 6,059,695	\$ 8,344,930	\$ 22,000,000	\$ 14,000,000	\$ (8,000,000)	-36.4%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 4,623,935	\$ 6,091,505	\$ 8,377,975	\$ 22,122,243	\$ 14,128,468	\$ (7,993,775)	-36.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 128,468	-	-	-	\$ 14,000,000	-	\$ 14,128,468

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 128,468	-	\$ 128,468
Other Personal Services	-	-	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Operating Capital Outlay	-	-	-
Fixed Capital Outlay	-	-	-
Interagency Expenditures (Cooperative Funding)	-	\$ 14,000,000	\$ 14,000,000
Debt	-	-	-
Reserves - Emergency Response	-	-	-
TOTAL	\$ 128,468	\$ 14,000,000	\$ 14,128,468

Changes and Trends

Over the last few years where funding has been allocated for Interagency Expenditures (Cooperative Funding), the District has provided funding to local governments, special districts, utilities, homeowners’ associations, water users, and other public and private organizations for alternative water supply and water conservation projects that are consistent with the agency’s core mission. Since Fiscal Year 2019-20, DEP, has allocated \$60.1 million to the District through Alternative Water Supply grants for construction or implementation of alternative water supply

IV. PROGRAM ALLOCATIONS

and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation are anticipated to continue in Fiscal Year 2024-25 and Fiscal Year 2025-26. (See VIII. Appendix D Alternative Water Supply Funding for more detail).

Expenditure decreases in Contracted Services and increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of state funding across the expenditure categories and completion of Alternative Water Supply projects.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$14.1 million, a 36.1 percent (\$8.0 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$22.1 million. The decrease is primarily in Interagency Expenditures reflecting a reduction in state funding for Alternative Water Supply projects.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$128,468)

Major Projects under this sub-activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above) and Interagency Expenditures.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures	Grand Total
CFP/DEP - Alternative Water Supply	\$ 128,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 14,128,468
	\$ 128,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 14,128,468

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

All Water Source Development activities are captured within other sub-activities not necessitating utilization of this “Other” sub-activity component.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

2.2.3 Other Water Source Development Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the sub-activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

Projects that restore or protect surface water quality, flood protection, or surface water-related resources through the acquisition and improvement of land, construction of public works, and other activities. Surface Water Projects include the Kissimmee River Restoration Project, design, and implementation of the NEEPP, Everglades Forever Act (EFA) projects, Critical Restoration Projects, and the CERP, including the Central Everglades Planning Project.

The Kissimmee Basin encompasses more than two dozen lakes in the Kissimmee Chain of Lakes, their tributary streams and associated marshes and the Kissimmee River and floodplain. The basin forms the headwaters of Lake Okeechobee and the Everglades. The Kissimmee River Restoration Project includes restoration of the Kissimmee River and floodplain by backfilling a portion of the C-38 flood control canal and restoring the natural river channel and flood plain. Remaining activities include real estate requirements, construction, implementation of the Headwaters Revitalization regulation schedule and subsequent ecological evaluation of the project.

Activities associated with the NEEPP include continued implementation of the Lake Okeechobee, St. Lucie River, and Caloosahatchee River Watershed Protection Plans in coordination with partners and stakeholders. Specific activities include implementation of storage and treatment projects to reduce nutrients in downstream receiving water bodies; evaluation and adjustment of regulatory source control programs consistent with NEEPP directives; and implementation of a variety of source control, restoration, and water quality improvement projects.

The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act (EFA) as well as the settlement agreement. The EFA directed the District to acquire land and to design, permit, construct and operate STAs to reduce phosphorus levels in stormwater runoff and other sources before it enters the Everglades Protection Area. The goal of the District Everglades Program is to contribute to Everglades restoration by improving water quality, hydrology, and ecology.

The Comprehensive Everglades Restoration Plan (CERP) contains more than 60 major components that involve the creation of approximately 217,000 acres of reservoirs and wetland-based water treatment areas. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. In addition, implementation of CERP will improve or sustain water supplies for urban and agricultural needs, while maintaining current C&SF Flood Control Project purposes. CERP includes pilot projects to test technologies, such as aquifer storage and recovery wells and seepage management methods, which are essential to the implementation of CERP. CERP also includes seven Critical Restoration Projects, for which Project Cooperative Agreements were executed by the USACE and the District.

The EFA and CERP surface water projects are unique to the South Florida Water Management District. As such, separate narratives, and programmatic spreadsheets for each of these projects are provided in the section titled "District Specific Programs and Activities" on pages 246-257.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.3 - Surface Water Projects

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 14,733,530	\$ 16,830,820	\$ 17,914,218	\$ 20,683,168	\$ 19,860,527	\$ (822,641)	-4.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 37,968,617	\$ 45,423,889	\$ 47,407,730	\$ 48,171,481	\$ 58,095,926	\$ 9,924,445	20.6%
Operating Expenses	\$ 7,107,676	\$ 8,166,520	\$ 9,190,720	\$ 12,372,928	\$ 33,049,927	\$ 20,676,999	167.1%
Operating Capital Outlay	\$ 31,056,613	\$ 42,272,972	\$ 30,058,187	\$ 56,743,530	\$ 120,390,300	\$ 63,646,770	112.2%
Fixed Capital Outlay	\$ 459,963,526	\$ 454,856,299	\$ 467,947,806	\$ 665,214,010	\$ 629,956,581	\$ (35,257,429)	-5.3%
Interagency Expenditures (Cooperative Funding)	\$ 3,276,588	\$ 4,588,850	\$ 8,144,148	\$ 22,830,303	\$ 16,691,282	\$ (6,139,021)	-26.9%
Debt	\$ 32,963,730	\$ 31,249,748	\$ 30,260,125	\$ 30,269,875	\$ 30,244,625	\$ (25,250)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 587,070,280	\$ 603,389,098	\$ 610,922,933	\$ 856,285,295	\$ 908,289,168	\$ 52,003,873	6.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 65,592,660	\$ 1,812,154	\$ -	\$ -	\$ 839,724,196	\$ 1,160,158	\$ 908,289,168

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 19,860,527	\$ -	\$ 19,860,527
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 53,911,926	\$ 4,184,000	\$ 58,095,926
Operating Expenses	\$ 10,532,927	\$ 22,517,000	\$ 33,049,927
Operating Capital Outlay	\$ 120,390,300	\$ -	\$ 120,390,300
Fixed Capital Outlay	\$ 569,102,963	\$ 60,853,618	\$ 629,956,581
Interagency Expenditures (Cooperative Funding)	\$ 16,691,282	\$ -	\$ 16,691,282
Debt	\$ 30,244,625	\$ -	\$ 30,244,625
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 820,734,550	\$ 87,554,618	\$ 908,289,168

Changes and Trends

The Florida Legislature continues its commitment to Everglades restoration through continued appropriations for Restoration Strategies, CERP, and NEEPP. In 2016, House Bill 989 (Chapter 2016-201 Laws of Florida), the Legislature reaffirmed its commitment to long-term funding for Everglades restoration, primarily those that reduce harmful discharges to the St. Lucie River and Caloosahatchee River estuaries, providing up to \$200.0 million annually for the implementation of CERP, Long Term Plan, and NEEPP. In 2017, through Senate Bill 10 (Chapter 2017-10 Laws of Florida), the Legislature reinstated the commitment made in the 2016 House Bill 989 and provided an additional \$33.0 million for the District to work with the USACE for a Post-Authorization Change Report and to acquire land or negotiate leases to implement the Everglades Agricultural Area (EAA) storage reservoir project, and authorized an additional \$64 million in recurring appropriations starting in Fiscal Year 2018-19 to implement the EAA storage reservoir and other restoration projects as identified above. Since 2019, Governor DeSantis and the Florida Legislature have emphasized the State's commitment and have appropriated through DEP to the District over \$3.3 billion for restoration. The District's Fiscal Year 2025-26 Preliminary Budget includes a proposal for an additional \$805.5 million in continued state funding to continue the momentum for Everglades restoration.

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the reallocation of positions to support restoration, cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure increases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to continued construction and inflationary increases for Dispersed Water Management public-private partnership projects service payments, and increased cashflow requirements in this expense category for CERP C-43 West Basin Storage Reservoir construction and Western Everglades Restoration Project. The increases are offset by

IV. PROGRAM ALLOCATIONS

decreased cashflow requirements for Restoration Strategies Science Plan studies as these are being completed, NEEPP Lower Kissimmee STA project design, CERP Lake Okeechobee Watershed Restoration Project, and CERP IRL South C-23/C-24 Storage Components as the projects move through the various phases from planning to design and construction.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increased cashflow requirements for New Works in support of C-43 West Basin Storage Reservoir components, C-44 Reservoir and STA, and EAAA-2 STA as the projects transitioned from construction to operational testing and monitoring, as well as increases for vegetation management in the Kissimmee River Floodplain, and new service agreements with USACE and USFWS to expedite project permits.

Expenditure fluctuations in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, C-43 West Basin Storage Reservoir, Indian River Lagoon South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, C-25 Reservoir & STA, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee River Watershed Restoration – Flow ways 2 and 3, and Biscayne Bay Coastal Wetlands – Cutler Wetlands, and Okeechobee Field Station and Clewiston Field Station relocations in support of CERP; CEPP components, including North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and South S-356 Pump Station; NEEPP, including Lake Hicpochee Hydrologic Enhancements, Boma FEB, C-43 West Basin Storage Reservoir Water Quality Component, Grassy Island FEB, Brady Ranch FEB, and Lower Kissimmee STA; and STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA 1E Central Flow Way Modifications, and STA-2 Refurbishments.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased state appropriated funding and the progress from planning through design and construction of projects, including the CERP C-43 West Basin Storage Reservoir, Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project - C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, and C-25 Reservoir and STA, EAAA-2 STA, EAA A-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Okeechobee Field Station and Clewiston Field Station relocation projects in support of CERP projects coming online; and NEEPP, including C-43 Water Quality Treatment and Testing Phase 2 Test Cells Project and Basinger Dairy. These are offset by decreases for land acquisition for restoration of Green Heart of the Everglades in Fiscal Year 2022-23, reduced cashflow requirements for STA refurbishments and Restoration Strategies as the latter near completion.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily reflect increased cash-flow requirements for Restoration Strategies Science Plan Studies, increased costs for the Kissimmee Riverwoods Laboratory, and one-time cash payments to the USACE for Lake Okeechobee Component A and the Lake Okeechobee Watershed Restoration Project ASR Science Plan.

IV. PROGRAM ALLOCATIONS

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration. Budget increases for Salaries and Benefits between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee attrition and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$908.3 million, a 6.1 percent (\$52.0 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$856.3 million primarily due to:

Salaries and Benefits decreased 4.0 percent (\$822,641) primarily due to the net impact of employee attrition and the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, as well as increases to the District's contribution to FRS and employer's share of FICA taxes.

Contracted Services increased 20.6 percent (\$9.9 million) primarily due to increased state funding for Dispersed Water Management PPP service contracts (\$7.0 million), CERP Planning (\$6.1 million), and net increases in New Works for CERP, Restoration Strategies, and NEEPP features planned to be online (\$2.4 million). These are offset by decreases due to one-time grant funding for CERP RECOVER studies (\$2.4 million) and reallocation of NEEPP water quality grant from this program to the Water Resources Planning and Monitoring Program (\$3.3 million).

Operating Expenses increased 167.1 percent (\$20.7 million) due to a one-time state grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs Project (\$18.0 million), increases in New Works from state appropriations for operational testing and monitoring of CERP components, including C-43 West Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, EAAA-2 STA, C-111 Spreader Canal, and Picayune Strand as they transition from construction to operations (\$2.6 million), and increases on service agreements with USACE and USFWS to expedite project permits (\$117,115).

Operating Capital Outlay increased 112.2 percent (\$63.6 million) primarily due to increased state appropriations for CERP implementation, including CEPP EAA S-623 Pump Station (\$53.8 million), Loxahatchee River Watershed Restoration Flow Ways #1 and #2 (\$22.1 million), Western Everglades Restoration Project L-28 South Culverts (\$9.6 million), Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$7.0 million), and NEEPP Brady Ranch (\$6.5 million), which are offset by decreases due to a one-time state grant for the Lower Kissimmee STA Project (\$35.0 million) and a decrease in New Works due to one-time equipment purchases in support of C-43 Reservoir and STA, C-23/C-24 storage components, and Picayune Strand Restoration (\$453,500).

Fixed Capital Outlay decreased 5.3 percent (\$35.3 million) due to decreases in one-time state appropriations in this expense category for NEEPP (\$15.4 million) for Grassy Island FEB (\$8.9 million) and Boma FEB and C-43 Water Quality Treatment and Testing (\$6.5 million), and CERP components (\$19.9 million), including decreases for Biscayne Bay Coastal Wetlands (\$40.1 million), C-43 West Basin Storage Reservoir (\$71.0 million), Indian River Lagoon South (\$37.2 million), Okeechobee Field Station and Clewiston Field Stations relocations in support of CERP

IV. PROGRAM ALLOCATIONS

Projects coming online (\$9.6 million), which are offset by increases for C-111 South Dade S-332B Pump Station Replacement Project (\$68.8 million), CEPP components (\$68.6 million), and prior year state appropriations for CERP Lake Okeechobee Watershed Restoration Project (\$612,102).

Interagency Expenditures decreased 26.9 percent (\$6.1 million) primarily due to one-time state appropriations for payment to FDOT for the construction of US-27 EAA A-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.2 million), and one-time state grant application for Taylor Creek STA Innovative Technology (\$1.5 million). The decreases are offset by one-time state funding for Caloosahatchee River Watershed Water Quality Projects with Lee County and Lehigh Acres Municipal Services Improvement District (\$13.5 million), and increases in New Works for Biscayne Bay Coastal Wetlands, C-43 West Basin Storage Reservoir and C-111 Spreader Canal (\$60,521).

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$19.9 million)

Major Projects under this activity are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Fixed Capital Outlay, Interagency Expenditures, Operating Capital Outlay and Operating Expenses.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures	Grand Total
C-43 West Storage Reservoir	\$ 619,806	\$ -	\$ 1,856,526	\$ 3,045,406	\$ -	\$ 90,000,000	\$ 9,000	\$ 95,530,738
CEPP NW Miami & NNR Cnal Conve Imp	\$ 211,117	\$ -	\$ 26,976	\$ 36,963	\$ -	\$ 89,241,516	\$ -	\$ 89,516,572
CP Okeechobee FS Admin Bldg Replacement	\$ 98,416	\$ -	\$ -	\$ -	\$ -	\$ 4,656,000	\$ -	\$ 4,754,416
Boma Mesocosms	\$ 163,951	\$ -	\$ -	\$ -	\$ -	\$ 18,943,146	\$ -	\$ 19,107,097
Clewiston FS Modernization	\$ 117,178	\$ -	\$ -	\$ -	\$ -	\$ 26,160,000	\$ -	\$ 26,277,178
CERP Biscayne Bay Coastal Wetlands Ph 2	\$ 336,121	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ 7,336,121
C-18W Reservoir	\$ 104,540	\$ -	\$ -	\$ -	\$ 19,290,000	\$ -	\$ -	\$ 19,394,540
CERP Lk Okeechobee WRP ASR Wells	\$ 349,703	\$ -	\$ -	\$ -	\$ -	\$ 50,612,102	\$ -	\$ 50,961,805
IRL C23/24 Storage Components	\$ 457,626	\$ -	\$ 73,653	\$ 434,164	\$ -	\$ 89,908,956	\$ -	\$ 90,874,399
Brady Ranch FEB and ASR	\$ 113,759	\$ -	\$ -	\$ -	\$ 6,500,000	\$ -	\$ -	\$ 6,613,759
Grassy Island FEB and ASR	\$ 34,344	\$ -	\$ -	\$ -	\$ -	\$ 5,708,700	\$ -	\$ 5,743,044
CEPP North S-620 Gated Culvert	\$ 161,359	\$ -	\$ -	\$ -	\$ -	\$ 14,480,000	\$ -	\$ 14,641,359
CEPP North S-8A Gtd Culvrt&Canal	\$ 167,359	\$ -	\$ -	\$ -	\$ -	\$ 66,515,000	\$ -	\$ 66,682,359
CEPP South S-355W Gated Spillway	\$ 43,142	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 287,000	\$ 15,330,142
CP S332B & S332C Pump Station Replacement	\$ 127,030	\$ -	\$ -	\$ -	\$ -	\$ 69,346,161	\$ -	\$ 69,473,191
CERP WERP L-28 South	\$ 61,132	\$ -	\$ -	\$ -	\$ 20,209,560	\$ -	\$ -	\$ 20,270,692
CEPP N S630 PMP Station&L4 Levee	\$ 107,286	\$ -	\$ -	\$ -	\$ -	\$ 25,140,000	\$ -	\$ 25,247,286
CEPP N Miami Cnl Bckfill & L5 CNT8	\$ 136,111	\$ -	\$ -	\$ -	\$ -	\$ 56,860,000	\$ -	\$ 56,996,111
IRLS C-25 Reservoir & STA	\$ 141,867	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,141,867
CEPP N Miami Canal Backfill CNT88	\$ 47,071	\$ -	\$ -	\$ -	\$ -	\$ 2,385,000	\$ -	\$ 2,432,071
CEPP EAA S-623 Pump Station	\$ 149,397	\$ -	\$ -	\$ -	\$ 53,834,336	\$ -	\$ -	\$ 53,983,733
LRWRP Flow-Way 1	\$ 36,181	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 5,036,181
S-333 Maint Dredging and Low-Sill Weirs	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -	\$ -	\$ 18,000,000
WERP Loop/11m/US41	\$ 54,593	\$ -	\$ -	\$ -	\$ 5,431,004	\$ -	\$ -	\$ 5,485,597
	\$ 3,839,089	\$ -	\$ 1,957,155	\$ 21,516,533	\$ 117,264,900	\$ 629,956,581	\$ 296,000	\$ 774,830,258

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Contracted Services:
 - NEEPP Dispersed Water Storage and Nutrient Reduction Projects (\$40.5 million)
 - CERP Planning (\$6.1 million)
 - NEEPP Water Quality and Innovative Technologies State Grants (\$4.0 million)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, C-23/C-24 STA,

IV. PROGRAM ALLOCATIONS

- Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, and EAAA-2 STA (\$2.6 million)
- NEEPP New Works for the research and testing phase of the C-43 Water Quality Treatment and Testing Project (\$1.4 million)
- Kissimmee River Restoration – Integrated Ecosystem Studies in support of the Restoration Evaluation Program (\$725,000)
- CERP Monitoring and Adaptive Assessment Plan activities for C-111 Spreader Canal downstream impacts and Northern Estuaries (\$236,252)
- Long Term Plan Source Control monitoring, including expanded monitoring in the C-51/L-8 Basin, RTU maintenance, and lab services for C-139 FEB (\$232,964)
- CERP Program Support, including data management, and interagency modeling (\$172,000)
- NEEPP Planning (\$60,660)
- Operating Expenses:
 - CERP New Works, including operations and maintenance, monitoring and compliance assessment post-construction of project components for C-44 Reservoir and STA, Biscayne Bay Coastal Wetlands, C-111 Spreader Canal, Picayune Strand Restoration, and EAAA-2 STA (\$6.1 million)
 - CERP Indirect Support (\$4.5 million)
 - CERP Permit Review Services (\$517,115)
 - Kissimmee River Restoration – Hydrologic Monitoring and Restoration Evaluation Program (\$153,138)
 - CERP – RECOVER and Monitoring & Assessment Plan activities (\$73,800)
 - Northern STAs operations and compliance assessment, monitoring, and scientific support (\$55,048)
- Operating Capital Outlay:
 - NEEPP Planning (\$2.8 million)
 - New Works field equipment for operations and maintenance, monitoring and compliance assessment post-construction of project components, including Picayune Strand Restoration (\$123,000), as well as NEEPP C-43 Water Quality Treatment and Testing (\$65,500) and Lakeside Ranch STA (\$24,000)
 - CERP Environmental Support Services for Picayune Strand Restoration (\$150,000)
- Interagency Expenditures:
 - Caloosahatchee River Watershed Water Quality Projects with Lee County and Lehigh Acres Municipal Services Improvement District (\$13.5 million)
 - CERP Monitoring and Adaptive Assessment Plan activities (\$1.3 million)
 - CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay

IV. PROGRAM ALLOCATIONS

- Coastal Wetlands, EAA A-2 STA, CEPP South L-67A, C-111 Spreader Canal, and Picayune Strand Restoration (\$666,456)
- Kissimmee River Restoration – Riverwoods Field Laboratory in support of the Restoration Evaluation Program (\$415,056)
 - CERP RECOVER - Loxahatchee Impoundment Landscape Assessment (\$263,000)
 - Debt:
 - Debt service payment (\$30.2 million)

Items funded with fund balance include: CEPP New Waters EAA North New River Canal Conveyance Improvements (\$1.5 million), and a portion of debt service payments (\$312,154).

IV. PROGRAM 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

Any non-water source development cooperative effort under this program area between a water management district and another organization.

This activity includes non-water source development cooperative water conservation efforts between the District and other organizations. The District's water conservation program components are organized into regulatory, voluntary and incentive-based, and education and marketing initiatives, and are designed to build on and complement successful water conservation initiatives at the local, state, and national levels. The program is dynamic and adaptable, with an ongoing commitment to explore and consider additional water-saving opportunities, technologies, research, and partnerships.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.4 - Other Cooperative Projects

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 219,701	\$ 226,234	\$ 258,417	\$ 321,523	\$ 326,375	\$ 4,852	1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 215,000	\$ -	\$ 184,000	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 606	\$ 2,534	\$ 986	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 578,088	\$ 512,263	\$ 283,881	\$ 75,000	\$ 75,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,013,395	\$ 741,030	\$ 727,284	\$ 396,523	\$ 401,375	\$ 4,852	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 401,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,375

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 326,375	\$ -	\$ 326,375
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 75,000	\$ -	\$ 75,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 401,375	\$ -	\$ 401,375

Changes and Trends

The District has historically provided funding to local governments, special districts, utilities, homeowners' associations, water users, agriculture, and other public and private organizations for stormwater, alternative water supply, and water conservation projects that are consistent with the agency's core mission. Since Fiscal Year 2019-20 DEP has allocated funding to the District through Alternative Water Supply grants for construction or implementation of alternative water supply and water conservation projects with cooperating entities. State appropriations in support of water supply and water conservation projects are anticipated to continue in Fiscal Year 2024-25 and Fiscal Year 2025-26. Funding for these projects is shown in section 2.2.2.

IV. PROGRAM ALLOCATIONS

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the impact cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases in Contracted Services and Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the allocation of state funding across the expense categories resulting from grant awards to local governments, universities, or not-for-profit entities versus non-governmental entities, and completion of water conservation projects.

Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to staff business travel for water supply development and staff participation in water resources conferences.

Budget increases in Salaries and Benefits between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impact of cost-of-living increases and increases in the District's contribution to FRS and employer's share of FICA taxes.

Budget decreases in Interagency Expenditures between Fiscal Year 2023-24 and Fiscal Year 2024-25 are because the estimated allocation of state funding for Alternative Water Supply and Water Conservation projects is budgeted in Sub-activity 2.2.2. Projects are selected through an annual grant application process, and it is unknown in advance how much would be allocated to alternative water supply or water conservation projects. Future expenditure reports will reflect actual funding allocation to projects in this section.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$401,375, a 1.2 percent (\$4,852) increase from the Fiscal Year 2024-25 Adopted Budget of \$396,523. The increase is in Salaries and Benefits reflecting the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, and a projected increase in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$326,375)
- Interagency Expenditures (Cooperative Funding):
 - Florida Automated Weather Network (FAWN) (\$75,000)

There are no items funded with Fund Balance.

IV. PROGRAM 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

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. Funding for this activity is budgeted in Program 3, Activities 3.3 and 3.5.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ 1,462	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ -	\$ -	\$ 1,462	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years. The Fiscal Year 2023-24 actuals are currently unaudited and under review.

IV. PROGRAM 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

Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities. These projects are captured in Program 3, Activity 3.2

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.6 - Other Acquisition and Restoration Activities

Fiscal Year 2025-26

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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
<small>Fiscal Year 2025-26</small>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

Information technology items (salaries, contractors, hardware/software maintenance, and other operating costs) are directly charged to operational activities of district core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.7 - Technology and Information Services

Fiscal Year 2025-26

	Fiscal Year 2021-22 <small>(Actual - Audited)</small>	Fiscal Year 2022-23 <small>(Actual - Audited)</small>	Fiscal Year 2023-24 <small>(Actual - Unaudited)</small>	Fiscal Year 2024-25 <small>(Adopted)</small>	Fiscal Year 2025-26 <small>(Preliminary Budget)</small>	Difference in \$ <small>(Preliminary -- Adopted)</small>	% of Change <small>(Preliminary -- Adopted)</small>
Salaries and Benefits	\$ 1,060,651	\$ 1,082,316	\$ 1,063,582	\$ 1,058,369	\$ 1,052,750	\$ (5,619)	-0.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 323,835	\$ 1,042,151	\$ 110,911	\$ 188,712	\$ 188,712	\$ -	0.0%
Operating Expenses	\$ 533,729	\$ 548,581	\$ 611,944	\$ 1,118,449	\$ 1,118,449	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,918,215	\$ 2,673,047	\$ 1,786,437	\$ 2,365,530	\$ 2,359,911	\$ (5,619)	-0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
<small>Fiscal Year 2025-26</small>	\$ 2,359,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,359,911

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating <small>(Recurring - all revenues)</small>	Non-operating <small>(Non-recurring - all revenues)</small>	TOTAL
Salaries and Benefits	\$ 1,052,750	\$ -	\$ 1,052,750
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 188,712	\$ -	\$ 188,712
Operating Expenses	\$ 1,118,449	\$ -	\$ 1,118,449
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,359,911	\$ -	\$ 2,359,911

Changes and Trends

The increase and decrease in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to an increase in application development services for Enterprise Software which were completed in Fiscal Year 2022-23. The increase in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to increases in IT software and software maintenance

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$2.4 million, a 0.2 percent (\$5,619) decrease from the Fiscal Year 2024-25 Adopted Budget of \$2.4 million due to decreases in Salaries and Benefits of 0.5 percent (\$5,619) reflecting the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 Adopted Budget, and are offset by projected increase in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$1.1 million)
- Contracted Services:
 - Lake Okeechobee IT Support for computer consulting services for enterprise resource support and IT security (\$188,712)
- Operating Expenses:
 - Lake Okeechobee IT Support for software and hardware maintenance, communications service, and IT support (\$1.1 million)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 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 contains field operations, right-of-way, engineering and construction, land management, recreation and public use, upland and wetland species invasive management. Additional activities include canal/levy and aquatic plant management, stormwater treatment area (STA) operations, infrastructure management, facilities and hydrology/hydraulics and includes all operation and maintenance of facilities, flood control and water supply structures, lands, and other works authorized by Chapter 373, F.S.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 74,062,831	\$ 79,354,742	\$ 86,688,784	\$ 98,555,254	\$ 98,171,283	\$ (383,971)	-0.4%
Other Personal Services	\$ 2,860	\$ -	\$ 2,395	\$ -	\$ -	\$ -	-
Contracted Services	\$ 16,956,967	\$ 14,354,287	\$ 10,597,430	\$ 40,958,868	\$ 32,399,144	\$ (8,559,724)	-20.9%
Operating Expenses	\$ 81,758,690	\$ 105,076,845	\$ 100,375,152	\$ 155,209,328	\$ 158,378,056	\$ 3,168,728	2.0%
Operating Capital Outlay	\$ 12,877,229	\$ 16,458,418	\$ 21,354,004	\$ 20,644,603	\$ 41,744,849	\$ 21,100,246	102.2%
Fixed Capital Outlay	\$ 40,042,187	\$ 38,154,685	\$ 35,665,124	\$ 246,889,310	\$ 149,334,859	\$ (97,554,451)	-39.5%
Interagency Expenditures (Cooperative Funding)	\$ 291,629	\$ 615,559	\$ 739,074	\$ 2,173,245	\$ 906,145	\$ (1,267,100)	-58.3%
Debt	\$ 332,029	\$ 374,498	\$ 469,060	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 226,324,422	\$ 254,389,035	\$ 255,891,024	\$ 623,411,130	\$ 539,914,858	\$ (83,496,272)	-13.4%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 95,351,272	\$ 691,485	\$ -	\$ -	\$ 33,303	\$ 2,095,223	\$ 98,171,283
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 23,145,323	\$ 300,000	\$ -	\$ -	\$ 7,729,268	\$ 1,224,653	\$ 32,399,144
Operating Expenses	\$ 106,856,492	\$ 5,412,788	\$ -	\$ 23,630	\$ 34,273,599	\$ 11,811,547	\$ 158,378,056
Operating Capital Outlay	\$ 25,187,657	\$ -	\$ -	\$ -	\$ 16,557,192	\$ -	\$ 41,744,849
Fixed Capital Outlay	\$ 19,810,905	\$ 900,013	\$ -	\$ -	\$ 128,623,941	\$ -	\$ 149,334,859
Interagency Expenditures (Cooperative Funding)	\$ 906,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 906,145
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ -	\$ -	\$ -	\$ -	\$ 58,980,522
TOTAL	\$ 271,257,794	\$ 66,284,808	\$ -	\$ 23,630	\$ 187,217,303	\$ 15,131,323	\$ 539,914,858

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	823	\$ 60,551,753	\$ 98,171,283	\$ -	\$ 98,171,283
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 31,041,824	\$ 1,357,320	\$ 32,399,144
Operating Expenses	-	\$ -	\$ 134,670,257	\$ 23,707,799	\$ 158,378,056
Operating Capital Outlay	-	\$ -	\$ 41,744,849	\$ -	\$ 41,744,849
Fixed Capital Outlay	-	\$ -	\$ 122,284,846	\$ 27,050,013	\$ 149,334,859
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ 906,145	\$ -	\$ 906,145
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL			\$ 428,819,204	\$ 111,095,654	\$ 539,914,858

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	756	754	796	823	823	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	756	754	796	823	823	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 3.0 Operation and Maintenance of Lands and Works
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		823	623,411,130		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				(1,133,951)	
1	Decrease in Total Fringe Benefits	(1,133,951)			The decrease in Fringe Benefits reflects the net impacts from the actual distribution of the benefits associated with the implementation of the cost-of-living adjustments, attrition, and new FTE's which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services				-	
Contracted Services				(14,302,114)	
2	Decrease in Capital Works Projects	(500,000)			The decrease is due to the one-time funding to start the C-51 WCA Structure.
3	Decrease in Communication and Control	(130,000)			The decrease is due to the cyclical funding supporting the tower repair program.
4	Decrease in Contracted Land Management Services	(109,166)			The decrease is due to the reduction in lease revenue supporting Land Management.
5	Decrease in Flood Protection LOS and Sea Level Rise Resiliency	(339,602)			The decrease is due to the one-time resiliency grant funding for FPLOS initiatives.
6	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(29,400)			The decrease is due to the one-time accounting adjustment for surplus revenue correction.
7	Decrease in LTP STA O&M - Compliance	(335,946)			The decrease is due to the reduction in funding for staff augmentation supporting the STA's for water quality monitoring and sampling.
8	Decrease in Public Use and Security	(24,000)			The decrease is due to one-time funds for repairs on recreation locations.
9	Decrease in Resiliency Initiatives	(12,834,000)			The decrease is due to one-time grant application funding for Resiliency initiatives.
Operating Expenses				(14,482,392)	
10	Decrease in Automotive - Departments Outside O&M	(500)			The decrease is due to realignment of funds within the program.
11	Decrease in Construction	(11,697)			The decrease is due to the realignment of funds within the program to support the Critical Flood Control Infrastructure program.
12	Decrease in Engineering Support	(19,856)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
13	Decrease in Exotic Plant Control	(614,057)			The decrease is due to the one-time release of reservations funds for Land management activities.
14	Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(235,000)			The decrease is due to the one-time funding for the Bird Rookery parking lot and culvert repairs.
15	Decrease in Land Stewardship Interim Lands - Administration	(1,000)			The decrease is due to realignment of funds within the program.
16	Decrease in Land Stewardship Program Support	(14,580)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
17	Decrease in Land Stewardship Restoration & Monitoring	(2,515,750)			The decrease is due to reduction in funding for the C-139 Annex project based on project needs.
18	Decrease in LTP STA O&M - Aquatic Plant Control	(66,742)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
19	Decrease in LTP STA O&M - Canal Maintenance	(5,000)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
20	Decrease in LTP STA O&M - Compliance	(14,228)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
21	Decrease in LTP STA O&M - Levee Maintenance	(30,000)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
22	Decrease in O&M Facility Construction	(9,480,695)			The decrease is due to one-time funding for the Flight Operations Facility design/build contract.
23	Decrease in O&M Program Support	(13,708)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
24	Decrease in Pumping Operations - Fleet	(2,940)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
25	Decrease in Resiliency Initiatives	(3,000)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
26	Decrease in Telemetry Maintenance	(365,013)			The decrease is due to realignment of funds within the program to support Critical Flood Control Infrastructure program.
27	Decrease in Blue-Green Algae Response	(500,000)			The decrease is due to the grant funding from FDEP for Blue Green Algae Response.
28	Decrease in LTP STA O&M - Facility Construction/Improvements	(588,626)			The decrease is due to one-time funding for the Flight Operations Facility design/build contract.

IV. PROGRAM ALLOCATIONS

Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Capital Outlay					(9,214,883)	
29		Decrease in Land Stewardship Equipment & Infrastructure Maintenance	(126,203)			The decrease is due to the reduction in lease revenue supporting land stewardship projects.
30		Decrease in Land Stewardship Restoration & Monitoring	(3,051,500)			The decrease is due to reduction in funding for the C-139 Annex project based on project needs.
31		Decrease in Levee Maintenance	(170,000)			The decrease is due to one time funding for equipment for new works coming online for C-43.
32		Decrease in LTP STA O&M - Canal Maintenance	(56,000)			The decrease is due to one time funding for equipment for new works coming online from Restoration Strategies.
33		Decrease in LTP STA O&M - Compliance	(156,400)			The decrease is due to one time funding for equipment for new works coming online from Restoration Strategies.
34		Decrease in LTP STA O&M - Levee Maintenance	(56,000)			The decrease is due to one time funding for equipment for new works coming online from Restoration Strategies.
35		Decrease in LTP STA O&M - Pump Station Maintenance	(274,500)			The decrease is due to one time funding for equipment for new works coming online from Restoration Strategies.
36		Decrease in Mowing	(51,500)			The decrease is due to one time funding for equipment for new works coming online for IRL-S.
37		Decrease in O&M Facility Construction	(1,744,280)			The decrease is due to the project cash flow needs for the West Palm Beach FS Modifications.
38		Decrease in Pump Station Maintenance	(746,000)			The decrease is due to one time funding for equipment for new works coming online for C-43, BBCW Cutler and IRL-S.
39		Decrease in Structure Maintenance	(2,782,500)			The decrease is due to one time funding for equipment for new works coming online for C-43 Dam Safety Initiatives.
Fixed Capital Outlay					(134,995,470)	
30		Decrease in Canal/Levee Maintenance	(4,239,456)			The decrease is due to the one-time funding from FDEM/FEMA/NRCS for Hurricane Ian Repair projects.
31		Decrease in Communication and Control	(1,677,152)			The decrease is due the reduction in project funding needed for the BCB Tower construction project.
32		Decrease in Land Stewardship Interim Lands - Administration	(117,412)			The decrease is due to the reduced need in appraisal funding.
33		Decrease in LTP STA O&M - Pump Station Modification/Repairs	(16,707,150)			The decrease is due to the construction project cash flow needs for the G-6A Pump Station.
34		Decrease in Pump Station Modification	(58,814)			The decrease is due to the construction project cash flow needs for the G-6A Pump Station.
35		Decrease in Resiliency Initiatives	(100,000,000)			The decrease is due to the reduction of one-time Federal BRIC Grant awards supporting the S-27 and S-29 Resiliency Pump Station projects.
36		Decrease in LTP STA O&M - Structure Modification/Repairs	(10,675,195)			The decrease is due to construction project cash flow needs for the STA1-E Cells 3 & 4 construction project.
37		Decrease in Land Stewardship Capital Projects	(1,350,000)			The decrease is due to the reduction of one-time funding for the Bird Rookery Boardwalk design/build project.
38		Decrease in LTP STA O&M - Facility Construction/Improvements	(170,291)			The decrease is due to the one-time construction funds for the Flight Operations design/build project.
Interagency Expenditures (Cooperative Funding)					(1,268,473)	
39		Decrease in Resiliency Initiatives	(930,000)			The decrease is due to the one-time Statewide Regional Climate projections grant funds.
40		Decrease in Blue-Green Algae Response	(338,473)			The decrease is due to one-time funding USACE HAB Innovative Tech grant.
Debt					-	
Reserves					-	
TOTAL REDUCTIONS				-	(175,397,283)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Lands and Works
Fiscal Year 2025-26
Preliminary Budget - January 15, 2025

New Issues					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits					749,980
1	Increase in Total Salaries and Wages	749,980			The increase in Salaries and Wages reflects the net impacts of employee attrition and the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25.
Other Personal Services					-
Contracted Services					5,742,390
2	Increase in Canal/Levee Maintenance	700,000			The increase is due to the Canal Condition Assessment Program funding needs for the Year 3 plan.
3	Increase in Land Stewardship Restoration & Monitoring	18,625			The increase is due the additional needs at Picayune Strand as part of new works.
4	Increase in Levee Maintenance	6,639			The increase is due to additional needs for the C-43 project as it comes online in new works.
5	Increase in LTP STA O&M - Pump Station Maintenance	500			The increase is due to the increased needs supporting the STA's.
6	Increase in LTP STA O&M - Pump Station Modification/Repairs	250,000			The increase is due to the addition of the ARC Flash program for the STA Pump Stations as part of the Critical Flood Control Infrastructure program.
7	Increase in LTP STA O&M - Terrestrial Plant Control	2,000			The increase is due to the increased needs supporting the STA's.
8	Increase in Pump Station Maintenance	10,275			The increase is due to additional needs for the C-43 Pump Station as it comes online in new works.
9	Increase in Structure Maintenance	47,000			The increase is due new works coming online for the Boma project.
10	Increase in Structure/Bridge Modification/Repairs	450,000			The increase is for the start of the Feasibility Study and Modeling for HC1A.
11	Increase in Telemetry Maintenance	1,100,689			The increase is due to the additional project cash flow needs for the Miami SCADA Stilling well and Platform project as part of the Critical Flood Control Infrastructure program.
12	Increase in LTP STA O&M - MOSCAD, Security & Telemetry	3,156,662			The increase is due to the additional project cash flow needs for the STA 5/6 SCADA Stilling well and Platform project as part of the Critical Flood Control Infrastructure program.
Operating Expenses					17,651,120
13	Increase in Aquatic Plant Control	103,132			The increase is due new works coming online for the C-43 and Boma projects.
14	Increase in Canal Maintenance	698,500			The increase is for the Henderson Creek Maintenance program.
15	Increase in Canal/Levee Maintenance	1,432,000			The increase is for the addition of the Picayune Strand Manatee Mitigation Project.
16	Increase in Construction - Fleet	1,250			The increase is due to new works coming online.
17	Increase in Field Station Maintenance	98,409			The increase is due to new works coming online for the C-43 Reservoir project.
18	Increase in Land Stewardship Mechanical Vegetation Control	150			The increase is due to the increased needs for Land Stewardship.
19	Increase in Levee Maintenance	63,434			The increase is due to new works coming online.
20	Increase in Levee Maintenance - Fleet	9,867			The increase is due to new works coming online.
21	Increase in LTP STA O&M - Pump Station Maintenance	107,030			The increase is due to the increased needs supporting the STA's.
22	Increase in LTP STA O&M - Pump Station Modification/Repairs	10,503,230			The increase is due to the construction cash flow needs for the STA G-310/ G-335 Trash Rake Replacement as part of the Critical Flood Control Infrastructure program.
23	Increase in LTP STA O&M - Pumping Operations	186,560			The increase is due to the increased operational needs supporting the STA's.
24	Increase in LTP STA O&M - STA Site Management	32,000			The increase is due to the increased operational needs supporting the STA's.
25	Increase in LTP STA O&M - Structure Maintenance	27,752			The increase is due to the increased operational needs supporting the STA's.
26	Increase in LTP STA O&M - Terrestrial Plant Control	2,000			The increase is due to the increased operational needs supporting the STA's.
27	Increase in Movement of Water	12,619			The increase is due to new works coming online.
28	Increase in Mowing	275,236			The increase is due to new works coming online and increased mowing costs.
29	Increase in Preventative Maintenance & Operational Plan	1,000			The increase is due to new works coming online.

IV. PROGRAM ALLOCATIONS

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
30	Increase in Public Use and Security	101,604			The increase is due to new works coming online at C-44 and C-43 for recreational features.
31	Increase in Pump Station Maintenance	472,069			The increase is due to new works coming online supporting the IRL-S projects for C-44 and the C23/C-24 Estuary Discharge Diversion.
32	Increase in Pump Station Maintenance - Fleet	16,825			The increase is due to new works coming online.
33	Increase in Pump Station Modification	1,985,000			The increase is due to the design starting on the S-7 Pump Station Refurbishment as part of the Critical Flood Control Infrastructure program.
34	Increase in Pumping Operations	654,175			The increase is due to new works coming online for CERP and NEEPP projects.
35	Increase in Structure Maintenance	247,861			The increase is due to new works coming online for CERP and NEEPP projects.
36	Increase in Structure Maintenance - Fleet	9,200			The increase is due to new works coming online.
37	Increase in Structure/Bridge Modification/Repairs	170,000			The increase is due to the cash flow funding needs for the Gate Hoist Conversion Project as part of the Critical Flood Control Infrastructure program.
38	Increase in Terrestrial Plant Control	260,855			The increase is due to new works coming online for CERP and NEEPP projects.
39	Increase in Tree Management	150,000			The increase is for the BCB ROW Survey (Yr 3 of 6) Henderson Creek.
40	Increase in LTP STA O&M - MOSCAD, Security & Telemetry	29,362			The increase is due to the increased operational needs supporting the STA's.
Operating Capital Outlay				30,315,129	
41	Increase in LTP STA O&M - Pump Station Modification/Repairs	1,517,495			The increase is due to the additional funding supporting the STA Critical Flood Control Infrastructure program projects to start design.
42	Increase in Pump Station Maintenance - Fleet	502,000			The increase is due additional equipment needed to support C-43 WBSR as it comes online.
43	Increase in Pump Station Modification	14,527,634			The increase is due to starting the design on the North Shore Pump Stations Facilities refurbishments, the Pump Station Automation and Cybersecurity upgrades and the on-going overhaul of the S-9 Pump Station as part of the Critical Flood Control Infrastructure program.
44	Increase in Pumping Operations	197,000			The increase is due to additional equipment needed for the LOWRP ASR project as it begins to come online.
45	Increase in Structure/Bridge Modification/Repairs	13,435,000			The increase is due to starting the design of the S-169W Trash Rake, S-49 Spillway Replacement, S-65D Spillway Refurbishment and the S-71 Replacement projects as part of the Critical Flood Control Infrastructure program.
46	Increase in Telemetry Maintenance	136,000			The increase is due additional equipment needed to support C-43 WBSR and BBCW Cutler as they come online.

IV. PROGRAM ALLOCATIONS

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Fixed Capital Outlay				37,441,019
47	Increase in O&M Facility Construction	218,183		The increase is based on the project cash flows for the Miami and Ft. Lauderdale Field Station rehabilitation projects as part of the Critical Flood Control Infrastructure program.
48	Increase in Preventative Maintenance & Operational Plan	1,000,000		The increase is due to the on-going repair work to District facilities.
49	Increase in Project Culvert Replacement/Repairs/Modification	3,756,000		The increase is due to the addition of the PC Culvert Replacement projects as part of the Critical Flood Control Infrastructure program.
50	Increase in Structure/Bridge Modification/Repairs	30,459,340		The increase is due to the addition of the S-193 Navigational Lock, G-150/G-136/G-151W Replacement and Automation design and construction projects as part of the Critical Flood Control Infrastructure program.
51	Increase in Telemetry Maintenance	1,407,496		The increase is due to the construction cash flow needs for the WCA SCADA Stilling well project as part of the Critical Flood Control Infrastructure program.
52	Increase in LTP STA O&M - MOSCAD, Security & Telemetry	600,000		The increase is due to the project cash flow needs for the SCADA STA Stilling Well/Platform Refurbishment program as part of the Critical Flood Control Infrastructure program
Interagency Expenditures (Cooperative Funding)				1,373
53	Increase in LTP STA O&M - Compliance	1,373		The increase is due to new works coming on-line supporting the Restoration Strategies program.
Debt				-
Reserves				-
TOTAL NEW ISSUES			0	91,901,011
3.0 Operation and Maintenance of Lands and Works				
Total Workforce and Preliminary Budget for FY 2025-26			823	\$ 539,914,858

IV. PROGRAM ALLOCATIONS

Changes and Trends

Salaries and Benefits increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 due to staff reallocation in support of new project initiatives within the agency and for New Works operations coming online as well as approved cost-of-living increases, FRS rate and employer's share of FICA increases and increases to Health Insurance.

Some of the major decreases in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to the phases of the C-139 Annex Restoration project, increased Resiliency planning and Flood Protection/Level of Service modeling efforts, and the phases of design and construction for the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program.

Increases and decreases within Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to the phases of the C-139 Annex Restoration project moving from design to construction and the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program as they move from planning, design, and construction.

Over the last five years, another steady increase across all categories is for the New Works coming online to support Everglades restoration components of the CERP program including portions of Biscayne Bay Coastal Wetlands, C-44 Pump Station, STA and Reservoir, portions of C-43 West Basin Storage Reservoir, and Picayune Strand Restoration.

The District has had New Works come online for components of the Restoration Strategies program including the A-1 FEB, L-8 FEB, and STA1-W Expansion #1, and for portions of C-111 South Dade, BBCW, Kissimmee Restoration, Lakeside Ranch Phase 1 and 2, Lake Hicpochee Phase 1, and Ten-Mile Creek.

The Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program have also shown a steady increase over the last five years due to funding being redirected to support the aging system infrastructure along with the ongoing commitment to implement refurbishment plans for operational and capital projects such as critical water control structures and pump stations.

Debt increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 due to the implementation of GASB #87 for leases.

Land management activities continue to be funded using ad valorem, mitigation, state revenues from the Land Acquisition Trust Fund, release of reservations funding, and lease revenues. Land Acquisition Trust Fund revenues have allowed the District to maintain the level of service by funding maintenance and land management needs. Lease revenue that is generated from lands acquired through the Save Our Everglades Trust Fund and Federal grant funds is being used to support land management activities and reduce ad valorem expenditures. The Legislature has provided Land Acquisition Trust Fund for land management and vegetation management activities. This funding is located within Operating Expenses (\$2.2 million) and Contracted Services (\$109,272).

The Districts Economic Stabilization funding was decreased to \$59 million as funding was used in support of Hurricane Ian. Once the District receives remaining reimbursement from FEMA or FDEM, the fund will be repaid back to the original amount of \$61.3 million.

IV. PROGRAM ALLOCATIONS

Additional new infrastructure will be coming online, due to CERP, NEEPP and Restoration Strategies projects that are completing construction. These projects will continue to affect the Operations and Maintenance of Lands and Works budget. Funding is required for the overall operations and maintenance of the new sites along with increased staffing to support the new infrastructure.

Over the next few years, the major projects being completed are the Caloosahatchee River (C-43) West Basin Storage Reservoir, Everglades Agricultural Area Storage Reservoir Conveyance Improvements and STA, BBCW – Cutler, Lake Hicpochee Phase 2, components of IRL-S and the remaining components of Restoration Strategies including STA1-W #2, and the C-139 FEB. This new infrastructure will continue to have financial impacts through all activities within 3.0.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$539.9 million, a 13.4 percent (\$83.5 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$623.4 million.

Operating Capital Outlay increased 102.2 percent (\$21.1 million) primarily due to the additional Critical Flood Control Infrastructure design and construction projects for the North Shore Pump Stations, Pump Station Cyber Security Upgrades and the completion of the S-9 Main Engine and Pump Overhaul project, S-169W Trash Rake, S-49 Spillway Refurbishment, S-65D Spillway Refurbishment, and S-71 Replacement.

Operating Expenses increased 2 percent (\$3.2 million) primarily due to project cash flow needs for the STA Pump Stations G-310/G-335 Trash Rake Replacement as part of the Critical Flood Control Infrastructure program, and the C&SF and STA Pump/Engine Overhaul program.

Fixed Capital Outlay decreased 39.5 percent (\$97.6 million) primarily due to the one-time federal FEMA BRIC grant awards (\$100 million) for Resiliency for the S-27 and S-29 Pump Station projects.

Contracted Services decreased 20.9 percent (\$8.6 million) and that is primarily due to the reduction of one-time funding for Resiliency Initiatives.

Salaries and Benefits decreased 0.4 percent (\$383,971). The increase in Salaries and Wages reflects the net impacts of employee attrition and the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25.

Interagency Expenditures decreased 58.3 percent (\$1.3 million) due to one-time funding for the Statewide Regional Climate Projections and Blue Green Algae response.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this program include the following:

- Salaries and Benefits (\$98.2 million) (823 FTEs)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Fixed Capital Outlay, Operating Capital Outlay, and Operating Expenses.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures	Grand Total
BCB Gordon River 1 Weir Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
BCB I75-2 Structure Replacement	\$ 67,256	\$ -	\$ -	\$ -	\$ -	\$ 2,775,200	\$ -	\$ 2,842,456
BCB Palm River 1 Weir Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
G310, G335 Trash Rake Replace/Waterproof	\$ 107,964	\$ -	\$ -	\$ 14,633,871	\$ -	\$ -	\$ -	\$ 14,741,835
Gate Control Panel Replacement	\$ 159,899	\$ -	\$ -	\$ -	\$ -	\$ 1,322,848	\$ -	\$ 1,482,747
Miami FS Modernization	\$ 25,146	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,025,146
Project Culvert Replacements	\$ 132,157	\$ -	\$ -	\$ -	\$ -	\$ 2,916,000	\$ -	\$ 3,048,157
Pump Stations S9/9A Trash Rakes & Refurbishment	\$ 124,783	\$ -	\$ -	\$ -	\$ -	\$ 3,365,000	\$ -	\$ 3,489,783
S169 Relocation - Planning and Design	\$ 89,227	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 6,089,227
S332B & S332C Pump Station Replacement	\$ 46,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,492
S-49 Major Refurbishment	\$ 89,967	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 5,089,967
Ft. Lauderdale Field Station Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,016,000	\$ -	\$ 2,016,000
G150/G136/G151W Replacement & Automation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,890,000	\$ -	\$ 10,890,000
Gate Hoist Conversion	\$ 88,528	\$ -	\$ -	\$ 470,000	\$ -	\$ -	\$ -	\$ 558,528
HQ Fuel Station & Parking Lot Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
L-8 FEB G-539 Butterfly Valve Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
RS G-6A Auxiliary PS & S-6 Refurbishment	\$ 144,072	\$ -	\$ -	\$ -	\$ -	\$ 40,462,466	\$ -	\$ 40,606,538
S-193 Navigation Lock Gate Replacement	\$ 128,953	\$ -	\$ -	\$ -	\$ -	\$ 11,350,000	\$ -	\$ 11,478,953
S-25B & S-26 PS Maintenance & Resiliency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,611,000	\$ -	\$ 1,611,000
S65A Access Road C-38A Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,000	\$ -	\$ 840,000
S65D Spillway Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
S-7 Pump Station Refurbishment	\$ 188,317	\$ -	\$ -	\$ 2,405,000	\$ -	\$ -	\$ -	\$ 2,593,317
Spillway Refurbishments S70/S71	\$ 52,553	\$ -	\$ -	\$ -	\$ 1,385,000	\$ -	\$ -	\$ 1,437,553
STA-1E Central Flow-way Cells 3 & 4N	\$ 35,569	\$ -	\$ -	\$ -	\$ -	\$ 1,031,000	\$ -	\$ 1,066,569
STA-1W Repairs / Replacements	\$ 35,569	\$ -	\$ -	\$ -	\$ -	\$ 17,250,000	\$ -	\$ 17,285,569
Underground Storage Tank Replacements	\$ 75,149	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ 975,149
WPB FS Maintenance Systems Replacements	\$ 29,431	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,029,431
Grand Total	\$ 1,621,032	\$ -	\$ -	\$ 17,508,871	\$ 15,885,000	\$ 105,629,514	\$ -	\$ 140,644,417

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Projects in the Major Project table of this program are listed in activities 3.2 Works and 3.5 Other Operation and Maintenance (\$140.6 million)
- Contracted Services:
 - Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$11.4 million)
 - SCADA & Telemetry Maintenance (\$7.7 million)
 - SCADA Stillingwell Project for C&SF and STA's (\$7.1 million)
 - Structure & Pump Station Maintenance (\$4.6 million), which includes:
 - Structure Inspection Program/Structure Maintenance for C&SF and STA's (\$2.1 million)
 - BCB Feasibility Study and Modeling for HC1A (\$450,000)
 - District Wide ARC Flash Program (\$400,000)
 - Maintenance/Mowing of Canals/Levees (\$1.8 million)
 - BCB Canal Condition Assessment (\$1.4 million)
 - O&M IT Support (\$1.7 million), which includes:
 - Computer consulting services for enterprise resource support and IT security (\$1.5 million)
 - Copier/printer lease (\$162,480)

IV. PROGRAM ALLOCATIONS

- Microwave tower services (\$90,000)
- Movement of Water (\$1.4 million)
- Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$1.2 million)
- Land Stewardship Interim Lands – Administration & Taxes (\$809,094)
- Land Stewardship Restoration and Monitoring (\$646,203)
- Preventative Maintenance & Operational Plan (\$200,000)
- Aquatic Plant Control (\$160,000)
- Contracted Land Management Services (\$159,272)
- Communication and Control – Tower Repairs (\$100,000)
- Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
- Exotic & Terrestrial Plant Control (\$82,453)
- Public Use and Security (\$61,000)
- Land Stewardship Program Support for Survey Services (\$40,000)
- Safety & Security Management (\$34,437)
- Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- Permitting (\$5,350)
- Operating Expenses:
 - Exotic Plant Control (\$26.1 million), which includes:
 - New Works for BBCW, C-44, C-43, 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, Picayune Strand and on District lands as part of Indian River South, BBSEER, Lake Okeechobee Watershed Restoration and Wetland Mitigation lands under District management (\$18.1 million)
 - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6.8 million)
 - C&SF & STA Structure & Pump Station Maintenance/Modification (\$20.3 million)
 - C&SF & STA Pump/Engine Overhaul Program (\$5 million)
 - C&SF & STA Gate Overhaul Program (\$675,000)
 - Fall Protection Program (\$150,000)
 - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$18.9 million)
 - Maintenance of Canals/Levees/Tree Management (\$15.1 million), which includes:
 - C&SF and STA Mowing and Maintenance for Canals and Levees (\$12.3 million)
 - Mowing (\$3.7 million)
 - L-8 DuPuis Canal Backfill (\$3 million)
 - Picayune Manatee Mitigation Feature Repair (\$2.7 million)

IV. PROGRAM ALLOCATIONS

- BCB Canal Improvements (\$500,000)
- Dredge and Bank Stabilization Program (\$400,000)
- C&SF and STA Tree Management (\$2.8 million)
- C&SF & STA Movement of Water/Pumping Operations (\$14.4 million)
- Aquatic Plant Control and Aquatic Plant Control / LTP STA O&M (\$10.6 million)
- O&M IT Support (\$6.0 million), which includes:
 - Software maintenance (\$4.8 million)
 - Desktop computer / monitor replacements (\$444,000)
 - Utilities (\$350,344)
 - Hardware maintenance (\$340,404)
 - Microwave Equipment Repairs (\$78,660)
- Preventative Maintenance & Operational Plan (\$4.2 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance, janitorial services and exterior grounds maintenance (\$2.4 million)
 - Utilities (\$1.4 million)
 - Building lease payments for the service centers and hanger / office (\$368,146)
- Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.5 million)
- Operations & Maintenance Field Station Maintenance (\$2 million)
- Telemetry & Electronics Maintenance (\$1.8 million)
- Land Stewardship Interim Lands – Administration/PILT (\$1.5 million)
- Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.5 million)
- Public Use and Security/ LTP STA O&M (\$1.4 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission for enhanced patrols on District and project lands.
- Levee Maintenance Fleet – (\$1.2 million), which includes:
 - Fleet vehicle fuel and oil (\$488,353)
 - Fleet parts and supplies (\$435,877)
 - Vehicle Maintenance & Repair (\$324,384)
- Automotive - Departments Outside O&M (\$816,377), which includes:
 - Vehicle Fuel Card Consumed (\$346,500)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$145,965)
 - Maintenance and Repair – Vehicles (72,191)

IV. PROGRAM ALLOCATIONS

- Structure Maintenance Fleet – (\$703,446), which includes:
 - Inventory Other Fuels – (\$325,688)
 - Fleet Parts & Supplies (\$216,448)
 - Vehicle Maintenance & Repair (\$161,310)
- Pumping Operations Fleet – (\$453,900), which includes:
 - Fleet vehicle fuel card and oil (\$229,316)
 - Fleet Parts and Supplies (\$79,417)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$87,167)
- Aquatic & Terrestrial Plant Control – Fleet (\$490,041), which includes:
 - Fleet parts and supplies (\$168,908)
 - Fleet vehicle fuel and oil (\$242,794)
 - Vehicle Maintenance & Repair (\$78,339)
- Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:
 - Fleet vehicle fuel and oil (\$131,175)
 - Fleet parts and supplies (\$120,092)
 - Maintenance & Repair – Vehicles (\$98,113)
- Pump Station Maintenance - Fleet (\$385,006), which includes:
 - Fleet vehicle fuel and oil (\$217,952)
 - Maintenance and Repair – Vehicles (\$79,267)
 - Fleet parts and supplies (\$87,787)
- O&M Fleet Overhead (\$155,552), which includes:
 - Fleet vehicle fuel and oil (\$37,071)
 - Tools and Equipment (\$25,060)
 - Fleet parts and supplies (\$93,421)
- Telemetry Maintenance - Fleet (\$173,530), which includes:
 - Fleet vehicle fuel and oil (\$93,108)
 - Fleet parts and supplies (\$61,266)
 - Vehicle Maintenance & Repair (\$19,156)
- Construction - Fleet (\$93,826), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$32,776)
- Compliance/Enforcement – Fleet (\$92,394), which includes:
 - Fleet vehicle fuel and oil (\$49,932)

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- Maintenance and Repair – Vehicles (\$14,277)
- Fleet parts and supplies (\$28,185)
- Contracted Land Management Services (\$1.1 million)
- Biocontrol Exotic Plant (\$1 million)
- Security, Emergency and Safety Management (\$983,866)
- Land Stewardship Equipment and Infrastructure Maintenance (\$898,086)
- Land Stewardship Mechanical Vegetation Control (\$873,000)
- Prescribed Burn (\$859,066)
- Land Stewardship Restoration and Monitoring – (\$778,722), which includes:
 - Wetland Restoration for DuPuis Management and Gardner Cobb (\$515,750)
- Construction for the PC Culvert Replacements (\$365,207)
- Land Stewardship Program Support (\$261,343)
- Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$224,037)
- Permitting (\$18,696)
- Operating Capital Outlay:
 - C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$22.3 million), which includes:
 - Funding for the start of design on Critical Flood Control Infrastructure Projects (\$9.4 million)
 - Pump Station Cyber Security Upgrades (\$5.4 million)
 - Funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General’s Audit Report and for New Works coming online and to support the C-43 West Basin Storage Reservoir, BBCW Cutler, and IRL-S C-23/C-24 STA (\$7.6 million)
 - C&SF and STA Levee/Canal Maintenance (\$1.2 million), which includes:
 - Funding for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General’s Audit Report and for New Works coming online (\$1.2 million).
 - Pump Station Maintenance – Field Heavy Equipment for the C-43 West Basin Storage Reservoir (\$502,000)
 - O&M Program Support for one-time funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General’s Audit Report (\$212,789).
 - Fleet and Equipment for C-43 Reservoir, C-139 Land Management and BBCW Cutler (\$181,542)
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance for replacement of field equipment (\$31,600)

IV. PROGRAM ALLOCATIONS

- Security Management Security Equipment (\$9,500)
- Fixed Capital Outlay:
 - District Potential Future Resiliency Grants Projects (\$26.2 million)
 - Critical Flood Control Infrastructure New Construction Projects (\$9.7 million)
 - SCADA Stilling Well/Platform Replacements (\$4.1 million)
 - G-370/G-372 Pump/Engine Overhaul (\$1.9 million)
 - STA1-W Expansion 1 Generator (\$1.1 million)
 - Security Replacement Access Control Panel (\$12,402)
 - Future land acquisition (\$13)
- Interagency Expenditures:
 - STA Compliance (\$432,145)
 - Biocontrol Exotic Plant (\$300,000)
 - Terrestrial Plant Control (\$104,000)
 - Picayune Strand Agreement (\$50,000)
 - Structure Maintenance (\$20,000)
- Fund Balance – Economic Stabilization Fund (\$59.0 million)

Other items funded with fund balance include: Lake Belt Mitigation (\$691,485) for ongoing work for the C-139 Annex Restoration Project; Land Management (Lease Revenue) along with prior year Wetlands Mitigation for Land Management for real estate appraisals and survey, public use and security, restoration, monitoring, and vegetation management, including exotic and aquatic plant control (\$4.8 million), release of reservations funds for Exotic Plant Control (\$503,500), BCB Collier County Cooperative Agreement (\$900,000) for the design on the Gordon and Palm River Structure Replacements, pass-through funding from the Miami-Dade Limestone Products Association for Dade-Broward Levee L-30 structure maintenance and monitoring (\$345,000), Operational Costs for Dade-Broward Levee Structure (\$6,687)

IV. PROGRAM ALLOCATIONS

3.1 Land Management - Maintenance, custodial, and restoration efforts for lands acquired through federal, state and locally sponsored land acquisition programs.

District Description

Maintenance, custodial, public use improvements, and restoration efforts for lands acquired through Save Our Rivers, Preservation 2000, Florida Forever, or other land acquisition programs. The District manages lands in accordance with the objectives of these programs and in accordance with Section 373.1391, F.S. There are two major land management initiatives:

- Conservation Lands** - The Conservation lands management objectives require that these lands be restored to and maintained in a native state and condition and be available for resource-based recreation such as hiking, camping, horseback riding, boating, hunting, and fishing. The maintenance and restoration need for these properties usually involve the control of invasive exotic vegetation, removal of ditches and levees needed to restore the natural flow of water, utilization of prescribed fire, and the control of woody vegetation through mechanical means as necessary to restore and manage native plant communities. In areas of severe degradation, habitats may be restored through the direct planting of native plant species.
- Water Resource Project Lands** - Interim land management responsibilities for water resource project lands are to provide basic land management services for properties acquired by the District for future water resource projects, including CERP and other projects until the land is needed for construction. These lands will ultimately be used as stormwater treatment areas (STA), surface water reservoirs, ground water recharge areas, and/or buffer lands between constructed projects and lands under private ownership. These lands are not specifically acquired or designated for environmental enhancement, restoration, or preservation purposes, and generally have limited recreational value due to previous and sometimes ongoing agricultural use.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.1 - Land Management

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 5,230,763	\$ 5,234,995	\$ 5,465,307	\$ 6,267,782	\$ 6,474,758	\$ 206,976	3.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 586,259	\$ 651,543	\$ 750,496	\$ 1,684,072	\$ 1,649,297	\$ (34,775)	-2.1%
Operating Expenses	\$ 4,212,275	\$ 11,903,064	\$ 4,888,497	\$ 9,247,202	\$ 6,582,626	\$ (2,664,576)	-28.8%
Operating Capital Outlay	\$ 1,002,425	\$ 1,235,061	\$ 1,601,659	\$ 3,359,245	\$ 181,542	\$ (3,177,703)	-94.6%
Fixed Capital Outlay	\$ 5,676,795	\$ 8,936,209	\$ 8,134,802	\$ 1,467,425	\$ 13	\$ (1,467,412)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ 350,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,708,517	\$ 27,960,871	\$ 21,190,761	\$ 22,075,726	\$ 14,938,236	\$ (7,137,490)	-32.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 11,903,653	\$ 2,076,639	\$ -	\$ 15,000	\$ 796,000	\$ 146,944	\$ 14,938,236

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,474,758	\$ -	\$ 6,474,758
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,349,297	\$ 300,000	\$ 1,649,297
Operating Expenses	\$ 4,860,004	\$ 1,722,622	\$ 6,582,626
Operating Capital Outlay	\$ 181,542	\$ -	\$ 181,542
Fixed Capital Outlay	\$ -	\$ 13	\$ 13
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 12,915,601	\$ 2,022,635	\$ 14,938,236

IV. PROGRAM ALLOCATIONS

Changes and Trends

The increases in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to increases in public use and security on District lands. Fluctuations in Fixed Capital Outlay, Operating Capital Outlay and Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the cash flow needs for the C-139 Annex Restoration Project as it moved from design to construction. Operating Expenses, Operating Capital Outlay and Fixed Capital Outlay have fluctuated due to the multi-year funding requirements for the C-139 Annex Restoration Project based on land management and construction needs as well as the addition of land management capital projects, along with the reduction of Pennsuco willing seller funding and the increased needs for land management on District lands.

Land management activities continue to be funded using ad valorem, mitigation revenues, state revenues from the Land Acquisition Trust Fund, and lease revenues. Land Acquisition Trust Fund revenues have enabled the District to maintain the level of service by funding maintenance and land management needs. Lease revenue generated from lands acquired through the Save Our Everglades Trust Fund and Federal grant funds are being used to support land management activities so that existing ad valorem funds can be used in support of other District priorities.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$14.9 million, a 32.3 percent (\$7.1 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$22.1 million. For the Fiscal Year 2025-26 Preliminary Budget, the major decrease in Operating Capital Outlay of 94.6 percent (\$3.2 million) and Operating Expenses of 28.8 percent (\$2.7 million) is due to the completion of the C-139 Annex Restoration project. Fixed Capital Outlay decreased 100 percent (\$1.5 million) primarily due to the one-time funding for the BCB Bird Rookery Boardwalk project.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$6.5 million)
- Contracted Services:
 - Land Stewardship Interim Lands – Administration & Taxes (\$809,094)
 - Land Stewardship Restoration and Monitoring (\$646,203)
 - Land Stewardship Equipment and Infrastructure Maintenance (\$86,500)
 - Public Use and Security (\$61,000)
 - Land Stewardship Program Support for Survey Services (\$40,000)
 - Land Stewardship Mechanical Vegetation Control/Road Maintenance for CREW (\$6,500)
- Operating Expenses:
 - Land Stewardship Interim Lands – Administration/PILT (\$1.5 million)
 - Public Use and Security/ LTP STA O&M (\$1.4 million)
 - The District plans to continue partnerships with state agencies such as Florida Fish and Wildlife Conservation Commission for enhanced patrols on District and project lands.
 - Land Stewardship Restoration and Monitoring – (\$778,722), which includes:

IV. PROGRAM ALLOCATIONS

- Wetland Restoration for DuPuis Management and Gardner Cobb (\$515,750)
- Land Stewardship Equipment and Infrastructure Maintenance (\$898,086)
- Land Stewardship Mechanical Vegetation Control (\$873,000)
- Prescribed Burn (\$859,066)
- Land Stewardship Program Support (\$261,343)
- Operating Capital Outlay:
 - Fleet and Equipment for C-43 Reservoir, C-139 Land Management and BBCW Cutler (\$181,542)
- Fixed Capital Outlay:
 - Future land acquisition (\$13)
- Interagency Expenditures:
 - Picayune Strand Agreement (\$50,000)

Items funded with Fund Balance include Lake Belt Mitigation for ongoing work for C-139 Annex Restoration project (\$691,485), pass-through funding from the Miami-Dade Limestone Products Association for Dade-Broward Levee L-30 structure maintenance and monitoring (\$345,000). Land Management (Lease Revenue) along with prior year Wetlands Mitigation for Land Management for real estate appraisals and survey, public use and security, restoration, monitoring, and vegetation management (\$1.0 million).

IV. PROGRAM 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 expanded works of the District are an integral part of the operations and maintenance of the Central and Southern Flood Control Project (C&SF), Storm Water Treatment Area's (STA's), Big Cypress Basin (BCB) and the operations of new facilities and structures from completed CERP and Restoration Strategies projects. The District's operations and maintenance consists of activities to effectively manage the primary canals and associated structures in South Florida. Operation and maintenance program activities include the Central and Southern Flood Control Project, as well as the Big Cypress Basin, as authorized by Chapter 373, F.S. and as directed by the USACE Regulation Schedule. Activities include the operation and maintenance of a multi-purpose water management system comprising of approximately 2,175 miles of canals and 2,130 miles of levees/berms, 98 pumping stations, 936 water control structures, and 620 project culverts, which send water south and through waterways eastward and westward to both coasts.

Most portions of the system were constructed 30-50 years ago and are reaching the end of their design life. Consequently, major refurbishment of various components of the Central and Southern Flood Control Project will be required to sustain the viability of the system.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
PRELIMINARY BUDGET - Fiscal Year 2025-26
3.2 - Works

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 51,435,928	\$ 55,095,551	\$ 61,092,099	\$ 70,952,810	\$ 69,868,029	\$ (1,084,781)	-1.5%
Other Personal Services	\$ 2,860	\$ -	\$ 2,395	\$ -	\$ -	\$ -	-
Contracted Services	\$ 14,534,241	\$ 12,254,409	\$ 8,379,740	\$ 35,255,163	\$ 27,173,326	\$ (8,081,837)	-22.9%
Operating Expenses	\$ 40,756,894	\$ 52,945,230	\$ 53,757,747	\$ 85,772,770	\$ 92,400,412	\$ 6,627,642	7.7%
Operating Capital Outlay	\$ 11,115,979	\$ 14,638,962	\$ 19,156,270	\$ 17,085,358	\$ 41,017,707	\$ 23,932,349	140.1%
Fixed Capital Outlay	\$ 34,365,392	\$ 29,218,476	\$ 27,497,517	\$ 245,409,483	\$ 148,322,444	\$ (97,087,039)	-39.6%
Interagency Expenditures (Cooperative Funding)	\$ 124,950	\$ 369,746	\$ 134,321	\$ 981,844	\$ 51,844	\$ (930,000)	-94.7%
Debt	\$ 921	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 58,980,522	\$ 58,980,522	\$ -	0.0%
TOTAL	\$ 152,337,165	\$ 164,522,375	\$ 170,020,089	\$ 514,437,950	\$ 437,814,284	\$ (76,623,666)	-14.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 196,146,034	\$ 59,887,209	\$ -	\$ 8,630	\$ 175,150,000	\$ 6,622,411	\$ 437,814,284

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 69,868,029	\$ -	\$ 69,868,029
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 27,121,006	\$ 52,320	\$ 27,173,326
Operating Expenses	\$ 74,942,664	\$ 17,457,748	\$ 92,400,412
Operating Capital Outlay	\$ 41,017,707	\$ -	\$ 41,017,707
Fixed Capital Outlay	\$ 121,272,444	\$ 27,050,000	\$ 148,322,444
Interagency Expenditures (Cooperative Funding)	\$ 51,844	\$ -	\$ 51,844
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ 58,980,522	\$ 58,980,522
TOTAL	\$ 334,273,694	\$ 103,540,590	\$ 437,814,284

Changes and Trends

The Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program have had a change in sources of funding over the last five years. The program was historically funded with recurring ad valorem but with competing increased operations and maintenance costs associated with new restoration infrastructure being turned over to operations after construction completion and increases in fuel, electricity, services contracts such as mowing, coupled with the backlog of critical flood control projects

IV. PROGRAM ALLOCATIONS

that had been unfunded for years, the District requested assistance from the Governor and Legislature to fund the aging infrastructure. In Fiscal Year 2023-24, the District was allocated funding from the Legislative Budget Commission (LBC) in the amount of \$43.9 million to assist with an urgent S-9 Pump Station failure and to support on-going Critical Flood Control Infrastructure projects along with Land Management needs to support Picayune Strand Restoration. As a result from the 2024 Legislative session, the District was appropriated \$150 million for both critical flood control infrastructure projects and the operations and maintenance of the C&SF and STA's. The \$150 million was allocated between the Districts Fiscal Year 2023-24 budget and Fiscal Year 2024-25 Adopted Budget. These changes in funding sources and allocations of those funds have changed the trends between the Fiscal Years 2021-22 and 2024-25.

Salaries and Benefits increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 due to additional new staffing and existing staffing reallocations in support of Critical Flood Control Infrastructure projects within the agency and for the New Works operations from completed CERP, Restoration Strategies and NEEPP projects as well as approved cost of living adjustments, FICA increases, and yearly FRS rate increases.

Contracted Services decreased from Fiscal Year 2021-22 to Fiscal Year 2023-24 primarily due to the cash flow requirements of the Critical Flood Control Infrastructure projects and Resiliency contracts fluctuations.

Operating Expenses increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily due to the addition of new operational works within the District from completed Everglades restoration projects for CERP, RS and NEEPP and due to costs increasing steadily for operations and maintenance activities for pumping operations, pump station and structure maintenance, mowing, and tree management. In Fiscal Year 2022-23, the District had increased expenditures supporting storm pumping and debris removal.

Operating Capital Outlay increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily due to the cash flow requirements for the Critical Flood Control Infrastructure projects and for one-time heavy equipment and fleet supporting the Inspector General Audit Report and for the C-44 Reservoir and C-43 Reservoir projects as they move to operations.

Fixed Capital Outlay decreased between Fiscal Year 2021-22 and Fiscal Year 2023-24 primarily due to the cash flow requirements of the Critical Flood Control Infrastructure projects. Additionally, the District received \$100 million in FEMA BRIC grant awards for the S-27 and S-29 Resiliency projects appropriated within the District's Fiscal Year 2024-25 Adopted Budget attributing to the increase over the prior three-year actuals within Fixed Capital Outlay.

Interagency Expenditures have also fluctuated due to the one-time funding in the Fiscal Year 2022-23 Budget for the USACE C&SF Flood Resiliency 216 Study (\$350,000) and the increase in the Fiscal Year 2024-25 Budget is for one-time State Regional Climate Projections Grant funds.

Debt expenditures occurred in Fiscal Year 2021-22 due to the implementation and postings of GASB #87 for leases.

The Fund Balance for Economic Stabilization is re-budgeted each year.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$437.8 million, a 14.9 percent (\$76.6 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$514.4 million.

Fixed Capital Outlay decreased of 39.6 percent (\$97.1 million) primarily due to the reduction of the one-time budgeting for the Federal FEMA BRIC grant awards for Resiliency for the S-27 and S-29 Pump Station projects.

Interagency Expenditures decreased 94.7 percent (\$930,000) due to the one-time State Regional Climate Projections Grant funds.

Contracted Services decreased 22.9 percent (\$8.1 million) which is primarily due to the one-time funding for Resiliency initiatives such as C&SF Flood Resiliency Risk Management, Innovative Tech C-9 Canal, Compound Flood Modeling, future District Resiliency projects, Resiliency project support, and Everglades Mangrove Mitigation Assessment and the C-51 Reservoir WCA Structure.

Operating Capital Outlay increased 140.1 percent (\$23.9 million) is due to the addition of the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program for design on C&SF and STA pump station and structure projects, Pump Station Cyber Security upgrades, North Shore Pump Station Facilities project, and the completion of the S-9 Pump Station Main Engine and Pump Overhaul.

Operating Expenses increased 7.7 percent (\$6.6 million) primarily due to the additional project needs for the Critical Flood Control Infrastructure projects within the Operations and Maintenance Capital program for the on-going work on the STA Pump Stations G-310/G-335 Trash Rake Replacement, S-7 Pump Station Refurbishment, the C&SF and STA Pump/Engine Overhaul program and additional funding for the Picayune Strand Manatee Mitigation repairs and increases for new works coming online.

Salaries and Benefits decreased 1.5 percent (\$1.1 million). The decrease reflects the net impacts of employee attrition and the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25 offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$69.9 million)

IV. PROGRAM ALLOCATIONS

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Fixed Capital Outlay, Operating Capital Outlay, and Operating Expenses.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
Project Culvert Replacements	\$ 132,157	\$ -	\$ -	\$ 2,916,000	\$ -	\$ -	\$ -	\$ 3,048,157
CP S169 Relocation - Planning and Design	\$ 89,227	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 6,089,227
Spillway Refurbishments S70/S71	\$ 52,553	\$ -	\$ -	\$ -	\$ -	\$ 1,385,000	\$ -	\$ 1,437,553
Pump Stations S9/9A Trash Rakes & Refurbishment	\$ 124,783	\$ -	\$ -	\$ 3,365,000	\$ -	\$ -	\$ -	\$ 3,489,783
S65D Spillway Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000
Gate Control Panel Replacement	\$ 159,899	\$ -	\$ -	\$ 1,322,848	\$ -	\$ -	\$ -	\$ 1,482,747
G310, G335 Trash Rake Replace/Waterproof	\$ 107,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,633,871	\$ 14,741,835
S-49 Major Refurbishment	\$ 89,967	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,089,967
WPB FS Maintenance Systems Replacements	\$ 29,431	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,029,431
G-6A Auxiliary PS & S-6 Refurbishment	\$ 144,072	\$ -	\$ -	\$ 40,462,466	\$ -	\$ -	\$ -	\$ 40,606,538
S-7 Pump Station Refurbishment	\$ 188,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,405,000	\$ 2,593,317
Underground Storage Tank Replacements	\$ 75,149	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 975,149
Gate Hoist Conversion	\$ 88,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000	\$ 558,528
STA-1W Repairs / Replacements	\$ 35,569	\$ -	\$ -	\$ 17,250,000	\$ -	\$ -	\$ -	\$ 17,285,569
L-8 FEB G-539 Butterfly Valve Replacement	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
S332B & S332C Pump Station Replacement	\$ 46,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,492
S-193 Navigation Lock Gate Replacement	\$ 128,953	\$ -	\$ -	\$ 11,350,000	\$ -	\$ -	\$ -	\$ 11,478,953
Miami FS Modernization	\$ 25,146	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,025,146
BCB I75-2 Structure Replacement	\$ 67,256	\$ -	\$ -	\$ 2,775,200	\$ -	\$ -	\$ -	\$ 2,842,456
S-25B & S-26 PS Maintenance & Resiliency	\$ -	\$ -	\$ -	\$ 1,611,000	\$ -	\$ -	\$ -	\$ 1,611,000
G150/G136/G151W Replacement & Automation	\$ -	\$ -	\$ -	\$ 10,890,000	\$ -	\$ -	\$ -	\$ 10,890,000
STA-1E Central Flow-way Cells 3 & 4N	\$ 35,569	\$ -	\$ -	\$ 1,031,000	\$ -	\$ -	\$ -	\$ 1,066,569
Ft. Lauderdale Field Station Expansion	\$ -	\$ -	\$ -	\$ 2,016,000	\$ -	\$ -	\$ -	\$ 2,016,000
BCB Gordon River 1 Weir Replacement	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
BCB Palm River 1 Weir Replacement	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
S65A Access Road C-38A Bridge	\$ -	\$ -	\$ -	\$ 840,000	\$ -	\$ -	\$ -	\$ 840,000
	\$ 1,621,032	\$ -	\$ -	\$ 104,629,514	\$ -	\$ 15,885,000	\$ 17,508,871	\$ 139,644,417

Major Budget Items not found in Major Project Table are provided by budget category below:

- **Contracted Services:**
 - Flood Protection Level of Service/Sea Level Rise/ Resiliency (\$11.4 million)
 - Structure & Pump Station Maintenance (\$4.6 million), which includes:
 - Structure Inspection Program/Structure Maintenance for the C&SF and STA's (\$2.1 million)
 - BCB Feasibility Study and Modeling for HC1A (\$450,000)
 - District Wide ARC Flash Program (\$400,000)
 - SCADA & Telemetry Maintenance (\$7.7 million)
 - SCADA Stillingwell Project within the C&SF and STA's (\$7.1 million)
 - Movement of Water (\$1.4 million)
 - Maintenance/Mowing of Canals/Levees (\$1.8 million)
 - BCB Canal Condition Assessment (\$1.4 million)
 - Communication and Control – Tower Repairs (\$100,000)
- **Operating Expenses:**
 - Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$18.9 million)
 - C&SF & STA Movement of Water/Pumping Operations (\$14.4 million)

IV. PROGRAM ALLOCATIONS

- Maintenance of Canals/Levees/Tree Management (\$15.1 million), which includes:
 - C&SF and STA Mowing and Maintenance for Canals and Levees (\$12.3 million)
 - Mowing (\$3.7 million)
 - L-8 DuPuis Canal Backfill (\$3.0 million)
 - Picayune Manatee Mitigation Feature Repair (\$2.7 million)
 - BCB Canal Improvements (\$500,000)
 - Dredge and Bank Stabilization Program (\$400,000)
 - C&SF and STA Tree Management (\$2.8 million)
- C&SF & STA Structure & Pump Station Maintenance/Modification (\$20.3 million)
 - C&SF & STA Pump/Engine Overhaul Program (\$5.0 million)
 - C&SF & STA Gate Overhaul Program (\$675,000)
 - Fall Protection Program (\$150,000)
- Operations & Maintenance Field Station Maintenance (\$2.0 million)
- Telemetry & Electronics Maintenance (\$1.8 million)
- Construction for the PC Culvert Replacements (\$365,207)
- Operating Capital Outlay:
 - C&SF and STA Pump Station & Structure Maintenance/Overhaul (\$22.4 million), which includes:
 - Funding for the start of design on Critical Flood Control Infrastructure Projects (\$9.4 million)
 - Pump Station Cyber Security Upgrades (\$5.4 million)
 - Funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General's Audit Report and for New Works coming online and to support the C-43 West Basin Storage Reservoir, BBCW Cutler, and IRL-S C-23/C-24 STA (\$7.6 million)
 - C&SF and STA Levee/Canal Maintenance (\$1.2 million), which includes:
 - Funding for New Works equipment and for Replacement of Field Station Heavy Equipment in support of the Inspector General's Audit Report and for New Works coming online (\$1.2 million).
 - O&M Program Support for one-time funding for Replacement of Field Station Heavy Equipment and recurring funding for Field Station Fleet Replacements in support of the Inspector General's Audit Report (\$212,789).
- Fixed Capital Outlay:
 - District Potential Future Resiliency Grants Projects (\$26.2 million)
 - Critical Flood Control Infrastructure New Construction Projects (\$9.7 million)
 - SCADA Stilling Well/Platform Replacements (\$4.1 million)
 - G-370/G-372 Pump/Engine Overhaul (\$1.9 million)
 - STA1-W Expansion 1 Generator (\$1.1 million)

IV. PROGRAM ALLOCATIONS

- Interagency Expenditures:
 - Structure, Levee and SCADA Maintenance (\$51,844)
- Fund Balance – Emergency Response:
 - Economic Stabilization Fund (\$59.0 million): With our core mission of flood control and the importance of being able to provide for emergency response, the District is exposed to risks that could potentially limit and/or divert resources from other core missions, thereby reducing the level of service provided to its constituents. The purpose of these Fund Balances is to set aside funding to address unforeseen and unexpected events and emergencies and to meet unforeseen demand in service delivery costs or unexpected expenditures related to flood control and emergency response. These funds are included in the District budget each year in the Fund Balance category.

The utilization of the Economic Stabilization Fund is limited to the following circumstances:

- When a state of emergency is declared by the Governor of Florida or the President of the United States,
- The Governing Board determines through a resolution that an emergency or other circumstance has arisen,
- The emergency or unanticipated need directly impacts the citizens and/or environment within District boundaries, or
- Structural emergencies for which remedial action cannot wait until the next fiscal year. The Economic Stabilization Fund shall not be appropriated for recurring expenditures or other expenditures that can be addressed through the normal budgeting process.

Additional items funded with Fund Balance include: BCB Gordon and Palm River Structure Replacements projects (\$900,000) and the Operational Costs for Dade-Broward Levee Structure (\$6,687).

IV. PROGRAM ALLOCATIONS

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

District Description

The operation and maintenance of District support and administrative facilities. This activity includes management and maintenance of both owned and leased administrative buildings for the purposes of operating and maintaining District lands and works. Included in these services is maintenance of the work environment and space management. The mission is to provide expertly managed facilities and the delivery of timely, cost-effective services, supplies and solutions that enhance accountability and support the accomplishment of the agency's mission.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

3.3 - Facilities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Differences in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 854,505	\$ 1,248,921	\$ 781,332	\$ 645,625	\$ 670,425	\$ 24,800	3.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 98,121	\$ 115,724	\$ 111,098	\$ 200,000	\$ 200,000	\$ -	0.0%
Operating Expenses	\$ 3,370,776	\$ 3,544,877	\$ 3,107,094	\$ 4,184,713	\$ 4,185,713	\$ 1,000	0.0%
Operating Capital Outlay	\$ 180,587	\$ 37,588	\$ 49,311	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 187,684	\$ 231,074	\$ 325,636	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,691,673	\$ 5,178,184	\$ 4,374,470	\$ 5,030,338	\$ 6,056,138	\$ 1,025,800	20.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 5,056,138	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 6,056,138

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 670,425	\$ -	\$ 670,425
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 200,000	\$ -	\$ 200,000
Operating Expenses	\$ 4,185,713	\$ -	\$ 4,185,713
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ 1,000,000	\$ -	\$ 1,000,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,056,138	\$ -	\$ 6,056,138

Changes and Trends

Operating Capital Outlay fluctuated from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to funding needs for facilities planned replacements.

Operating Expenses also fluctuated from Fiscal year 2021-22 to Fiscal Year 2023-24 as necessary repairs and preventative maintenance to District facilities took place and due to increased electric costs.

Contracted Services fluctuations between Fiscal Year 2021-22 and Fiscal Year 2023-24 are for the preventive maintenance and operational plan and due to a backlog of maintenance projects being contracted out.

The Debt expenses in Fiscal Year 2021-22 thru Fiscal Year 2023-24 are due to the implementation of GASB #87 for leases.

Salaries and Benefits fluctuated from Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to staff vacancies which has required more work to be contracted out.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$6.1 million, a 20.4 percent (\$1.0 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$5 million. Fixed Capital Outlay increased (\$1.0 million) due to one-time funding for parking lot resurfacing and a fuel island at headquarters. There is also a 3.8 percent (\$24,800) increase in Salaries and Benefits due primarily to a projected increase in employer FRS contribution and the employer’s share of FICA taxes.

Major Projects under this program are funded with Fixed Capital Outlay.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Grand Total
HQ Fuel Station & Parking Lot Restoration	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000

Major Budget Items not found in the Major Project Table are provided by budget category below:

- Salaries and Benefits (\$670,425)
- Contracted Services:
 - Preventative Maintenance & Operational Plan (\$200,000)
- Operating Expenses:
 - Preventative Maintenance & Operational Plan (\$4.2 million), which includes:
 - Electrical and recurring general facility maintenance, inspection, and maintenance expenses such as air conditioning maintenance, elevator maintenance, janitorial services and exterior grounds maintenance (\$2.4 million)
 - Utilities (\$1.4 million)
 - Building lease payments for the service centers and hanger / office (\$368,146)

There are no items funded with Fund Balance.

IV. PROGRAM 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 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. This activity includes management of invasive exotic and aquatic vegetation within Florida sovereign submerged lands (including lakes, rivers, and wetlands) and District properties including canals, lakes, and rights-of-way of the Central and Southern Florida Flood Control Project, STAs, and conservation and project lands. This maintenance is accomplished through in-house and contracted herbicidal, mechanical, and biological control methods. This activity works primarily to ensure conveyance capacity within canals and water bodies and provides for the continued surveillance of water bodies and lands for early detection and control of invasive plants.

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY**
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
PRELIMINARY BUDGET - Fiscal Year 2025-26
3.4 - Invasive Plant Control

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,037,478	\$ 4,370,778	\$ 4,635,356	\$ 4,562,894	\$ 4,696,024	\$ 133,130	2.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 650,684	\$ 421,464	\$ 528,551	\$ 508,891	\$ 401,725	\$ (107,166)	-21.1%
Operating Expenses	\$ 23,508,473	\$ 26,756,639	\$ 27,453,931	\$ 43,714,439	\$ 42,899,627	\$ (814,812)	-1.9%
Operating Capital Outlay	\$ 57,884	\$ 131,818	\$ 421,280	\$ 2,500	\$ 2,500	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 100,439	\$ 150,271	\$ 208,053	\$ 952,881	\$ 614,408	\$ (338,473)	-35.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 28,354,958	\$ 31,830,970	\$ 33,247,171	\$ 49,741,605	\$ 48,614,284	\$ (1,127,321)	-2.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 26,660,053	\$ 4,320,960	\$ -	\$ -	\$ 10,271,303	\$ 7,361,968	\$ 48,614,284

OPERATING AND NON-OPERATING

	Fiscal Year 2025-26		TOTAL
	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	
Salaries and Benefits	\$ 4,696,024	\$ -	\$ 4,696,024
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 401,725	\$ -	\$ 401,725
Operating Expenses	\$ 38,686,214	\$ 4,213,413	\$ 42,899,627
Operating Capital Outlay	\$ 2,500	\$ -	\$ 2,500
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 614,408	\$ -	\$ 614,408
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 44,400,871	\$ 4,213,413	\$ 48,614,284

Changes and Trends

Vegetation management operations have historically been outsourced for all conservation land management activities and conducted in-house by field station staff for all C&SF project works. Over time, as additional Everglades Construction Project (ECP) components have come online, field station staff that support the C&SF system have been reallocated to assist with the operations of the ECP stormwater treatment areas (STAs), resulting in more outsourcing of invasive plant control activities. As Everglades Restoration projects finish, additional New Works come online for vegetation management operations to maintain the new project footprints. The District continues to receive support in state funding from Florida Fish and Wildlife Conservation Commission, through the Bureau of Invasive Plant Management, for aquatic plant management

IV. PROGRAM ALLOCATIONS

activities in sovereign waters and for upland exotic management on conservation lands managed by the District's Vegetation Management Section.

Between Fiscal Year 2021-22 and Fiscal Year 2023-24, Operating Expenses increased due to the additional aquatic, biocontrol exotic and terrestrial plant control, supporting new operations from the CERP, NEEPP and Restoration Strategies projects coming online. Increases in exotic animal control, which support the python elimination program have also contributed to the increased expenditures in those years.

In the Fiscal Year 2024-25 Adopted Budget, Operating Expenses increased 59.23 percent or \$16.3 million and this is primarily due to additional increases in the chemical and spraying ground applicator contract rates for exotic, aquatic and terrestrial plant control to support the C&SF system, new works coming online, work within the ECP stormwater treatment areas and on District owned lands. Within the District area of responsibility, the average contractor rates have increased by discipline from 19 to 40 percent. Aquatic safe herbicides cost per gallon have also increased from \$49.85 to \$54.11 per gallon or 9 percent to an upward increase of \$11.17 to \$22.50 per gallon or 101 percent.

Salaries and Benefits expenditures increased from Fiscal Year 2021-22 through Fiscal Year 2023-24 due to the reallocation of staffing resources within the program, with approved cost of living increases, FICA and FRS rate increases.

Interagency Expenditures also increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to the addition of the one-time funding in Fiscal Year 2022-23 for the USACE Grant for HAB Innovative Technology for Blue Green Algae response and additional funding in Fiscal Year 2023-24 partnering with the USACE supporting the Biocontrol Melaleuca Eradication project.

Operating Capital Outlay increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to aquatic plant control equipment supporting New Works coming online.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$48.6 million, a 2.3 percent (\$1.1 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$49.7 million. This is primarily due to a decrease of 21.1 percent (\$107,166) in Contracted Services for one-time lease revenue for Greenheart of the Everglades, an Interagency Expenditures decrease of 35.5 percent (\$338,473) for a one-time USACE Grant for HAB Innovative Technology for Blue Green Algae Response, and a 1.9 percent (\$814,812) decrease in Operating Expenses primarily due to one-time State Grant funds for Blue Green Algae. Salaries and Benefits increased 2.9 percent (\$133,130) due primarily to a projected increase in employer FRS contribution and the employer's share of FICA taxes

The District continues to use wetlands mitigation and lease revenues to support exotic plant control.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$4.7 million)
- Contracted Services:
 - Aquatic Plant Control (\$160,000)
 - Contracted Land Management Services (\$159,272)

IV. PROGRAM ALLOCATIONS

- Exotic & Terrestrial Plant Control (\$82,453)
- Operating Expenses:
 - Exotic Plant Control (\$26.1 million), which includes:
 - New Works for BBCW, C-44, C-43, 8.5 SMA, Site 1 Impoundment, Southern Crew, C-111 Components, Picayune Strand and on District lands as part of Indian River South, BBSEER, Lake Okeechobee Watershed Restoration and Wetland Mitigation lands under District management (\$18.1 million)
 - *Lygodium* and *Melaleuca* treatments within the Loxahatchee Refuge with the U.S. Fish and Wildlife Service (\$6.8 million)
 - Aquatic Plant Control and Aquatic Plant Control / LTP STA O&M (\$10.6 million)
 - Terrestrial Plant Control and Terrestrial Plant Control/ LTP STA O&M (\$2.5 million)
 - Exotic Animal Management – Python Elimination Program in support of Governor DeSantis priority initiative (\$1.5 million)
 - Contracted Land Management Services (\$1.1 million)
 - Biocontrol Exotic Plant (\$1.0 million)
- Interagency Expenditures:
 - Biocontrol Exotic Plant (\$300,000)
 - Aquatic Plant Control - STA (\$210,408)
 - Terrestrial Plant Control (\$104,000)

Items funded with Fund Balance include Land Management (Lease Revenue and Release of Reservations Revenue) for Aquatic, Terrestrial and Exotic plant control (\$3.9 million), and Wetland Mitigation for Land Management (\$400,000).

IV. PROGRAM 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

The activities include emergency management, security, field station support, and compliance with permits issued by the federal and state regulatory agencies for District restoration projects (including wetland mitigation monitoring, water quality monitoring and reporting, planning and administrative support of release of reservations, right-of-way's permitting and enforcement for both STAs and C&SF projects). Use of District lands is authorized through a leasing process or through issuance of a right-of-way occupancy permit. This protects the District's proprietary interest on canal and levee rights-of-way.

The role of the District Right of Way function is to protect the District's ability to utilize the "Works of the District" for the purposes for which they were acquired, while providing for other appropriate compatible public and private uses. Generally, the "Works of the District" include: the canal and levee rights-of-way of the Central and Southern Florida Flood Control Project, the canals and other works of the Big Cypress Basin, and other canals and rights-of-way in which the District has acquired a property interest such as the Everglades Construction Project, stormwater treatment areas (STAs) and Comprehensive Everglades Restoration Plan.

The mission of the District's Emergency Management Program is to prevent or minimize, prepare for, respond to, and recover from emergencies or disasters that threaten life or property within the boundaries of the South Florida Water Management District. These activities ensure that the District can accomplish its mission during adverse conditions.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,317,637	\$ 4,691,810	\$ 5,000,437	\$ 5,664,412	\$ 5,684,710	\$ 20,298	0.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 201,261	\$ 299,331	\$ 273,883	\$ 1,593,581	\$ 1,257,635	\$ (335,946)	-21.1%
Operating Expenses	\$ 587,787	\$ 717,517	\$ 725,654	\$ 1,240,827	\$ 1,226,599	\$ (14,228)	-1.1%
Operating Capital Outlay	\$ 117,477	\$ 269,188	\$ 47,139	\$ 197,500	\$ 41,100	\$ (156,400)	-79.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 12,402	\$ 12,402	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ 66,134	\$ 95,542	\$ 45,955	\$ 188,520	\$ 189,893	\$ 1,373	0.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,290,296	\$ 6,073,388	\$ 6,093,069	\$ 8,897,242	\$ 8,412,339	\$ (484,903)	-5.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 7,412,339	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 8,412,339

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)		Non-operating (Non-recurring - all revenues)		TOTAL
Salaries and Benefits	\$ 5,684,710	\$ -	\$ -	\$ -	\$ 5,684,710
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 252,635	\$ 1,005,000	\$ -	\$ -	\$ 1,257,635
Operating Expenses	\$ 912,583	\$ 314,016	\$ -	\$ -	\$ 1,226,599
Operating Capital Outlay	\$ 41,100	\$ -	\$ -	\$ -	\$ 41,100
Fixed Capital Outlay	\$ 12,402	\$ -	\$ -	\$ -	\$ 12,402
Interagency Expenditures (Cooperative Funding)	\$ 189,893	\$ -	\$ -	\$ -	\$ 189,893
Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 7,093,323	\$ 1,319,016	\$ -	\$ -	\$ 8,412,339

IV. PROGRAM ALLOCATIONS

Changes and Trends

Over the past few years, this activity has increased due to New Works for infrastructure coming online. Salaries and Benefits have increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 with increases in New Works coming online as well as cost of living increases and increases in FRS rates and FICA. Operating Capital Outlay has fluctuated from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to one-time laboratory, radio, and other field expenses connected with New Works projects. Contracted Services and Operating Expenses have increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to contracts and operational expenses for fish collection and analysis in the STA's as new Restoration Strategies projects come online.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$8.4 million, a 5.5 percent (\$484,903) decrease from the Fiscal Year 2024-25 Adopted Budget of \$8.9 million. Operating Capital Outlay decreased 79.2 percent (\$156,400) due to the reduction of one-time funding for WQM Field Equipment supporting new works coming online for Restoration Strategies projects. Contracted Services decreased 21.1 percent (\$335,946) due to reduced external support for STA compliance needs to support the Restoration Strategies C-139 FEB and STA1-W Expansion #2 projects.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$5.7 million)
- Contracted Services:
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$1.2 million)
 - Safety & Security Management (\$34,437)
 - Permitting (\$5,350)
- Operating Expenses:
 - Security, Emergency and Safety Management (\$983,866)
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance (\$224,037)
 - Permitting (\$18,696)
- Operating Capital Outlay:
 - Long Term Plan Stormwater Treatment Area Operations & Maintenance – Compliance for replacement of field equipment (\$31,600)
 - Security Management Security Equipment (\$9,500)
- Fixed Capital Outlay
 - Security Replacement Access Control Panel (\$12,402)
- Interagency Expenditures:
 - STA Compliance (\$189,893)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

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

District Description

This activity includes fleet services support to all District programs and projects. Management and maintenance of the District's fleet of motor vehicles and watercraft are included in this activity. The District's fleet includes automobiles, light trucks, medium and heavy trucks, construction equipment (i.e., cranes, excavators, bulldozers, etc.), marine equipment (e.g., boats, airboats, boat engines, etc.), trailers, tractors, mowers and small utility and all-terrain vehicles.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

3.6 - Fleet Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,261,937	\$ 3,321,664	\$ 3,561,363	\$ 3,677,064	\$ 3,905,561	\$ 228,497	6.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ 2,742	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 5,499,209	\$ 5,693,037	\$ 5,706,549	\$ 5,022,769	\$ 5,056,471	\$ 33,702	0.7%
Operating Capital Outlay	\$ 261,389	\$ 56,848	\$ 64,630	\$ -	\$ 502,000	\$ 502,000	100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ 32,805	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 106	\$ -	\$ 745	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,022,641	\$ 9,071,549	\$ 9,368,834	\$ 8,699,833	\$ 9,464,032	\$ 764,199	8.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 9,464,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,464,032

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,905,561	\$ -	\$ 3,905,561
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 5,056,471	\$ -	\$ 5,056,471
Operating Capital Outlay	\$ 502,000	\$ -	\$ 502,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,464,032	\$ -	\$ 9,464,032

Changes and Trends

This activity represents an increase from Fiscal Year 2021-22 to Fiscal Year 2023-24. The District has worked to capture our expenditures more accurately in Fleet Services thus showing the increase in expenditures over that timeframe. The past five years reflect the consolidation of a previously decentralized spending pattern providing a better financial trend for evaluation. Operating Expenses have increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to the centralization of previously decentralized Fleet Activities and rising costs for maintenance.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$9.5 million, an 8.8 percent (\$764,199) increase from the Fiscal Year 2024-25 Adopted Budget of \$8.7 million. There is a 6.2 percent (\$228,497) increase in Salaries and Benefits due to increases to the District's contribution to FRS and employer's share of FICA taxes. Operating Capital Outlay increased \$502,000 for one-time field heavy equipment for operational needs for the C-43 Reservoir project.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$3.9 million)
- Operating Expenses:
 - Levee Maintenance Fleet – (\$1.2 million), which includes:
 - Fleet vehicle fuel and oil (\$488,353)
 - Fleet parts and supplies (\$435,877)
 - Vehicle Maintenance & Repair (\$324,384)
 - Automotive - Departments Outside O&M (\$816,377), which includes:
 - Vehicle Fuel Card Consumed (\$346,500)
 - Fleet vehicle fuel and oil (\$251,721)
 - Parts & Supplies - Fleet (\$145,965)
 - Maintenance and Repair – Vehicles (72,191)
 - Structure Maintenance Fleet – (\$703,446), which includes:
 - Inventory Other Fuels – (\$325,688)
 - Fleet Parts & Supplies (\$216,448)
 - Vehicle Maintenance & Repair (\$161,310)
 - Pumping Operations Fleet – (\$453,900), which includes:
 - Fleet vehicle fuel card and oil (\$229,316)
 - Fleet Parts and Supplies (\$79,417)
 - Sun Pass Toll Funding – (\$58,000)
 - Fleet Vehicle Repair– (\$87,167)
 - Aquatic & Terrestrial Plant Control – Fleet (\$490,041), which includes:
 - Fleet parts and supplies (\$168,908)
 - Fleet vehicle fuel and oil (\$242,794)
 - Vehicle Maintenance & Repair (\$78,339)
 - Equipment & Infrastructure Maintenance – Fleet (\$349,780), which includes:
 - Fleet vehicle fuel and oil (\$131,175)
 - Fleet parts and supplies (\$120,092)
 - Maintenance & Repair – Vehicles (\$98,113)
 - Pump Station Maintenance - Fleet (\$385,006), which includes:
 - Fleet vehicle fuel and oil (\$217,952)
 - Maintenance and Repair – Vehicles (\$79,267)
 - Fleet parts and supplies (\$87,787)
 - O&M Fleet Overhead (\$155,552), which includes:

IV. PROGRAM ALLOCATIONS

- Fleet vehicle fuel and oil (\$37,071)
- Tools and Equipment (\$25,060)
- Fleet parts and supplies (\$93,421)
- Telemetry Maintenance - Fleet (\$173,530), which includes:
 - Fleet vehicle fuel and oil (\$93,108)
 - Fleet parts and supplies (\$61,266)
 - Vehicle Maintenance & Repair (\$19,156)
- Construction - Fleet (\$93,826), which includes:
 - Fleet vehicle fuel and oil (\$26,024)
 - Maintenance and Repair – Vehicles (\$35,026)
 - Fleet parts and supplies (\$32,776)
- Compliance/Enforcement – Fleet (\$92,394), which includes:
 - Fleet vehicle fuel and oil (\$49,932)
 - Maintenance and Repair – Vehicles (\$14,277)
 - Fleet parts and supplies (\$28,185)
- Operating Capital Outlay
 - Pump Station Maintenance – Field Heavy Equipment for the C-43 West Basin Storage Reservoir (\$502,000)

There are no items funded with Fund Balance

IV. PROGRAM ALLOCATIONS

3.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT 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 computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development that support the Operations and Maintenance program and related activities.

Information technology items (salaries, contractors, hardware and software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.7 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,924,583	\$ 5,391,023	\$ 6,152,890	\$ 6,784,667	\$ 6,871,776	\$ 87,109	1.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 886,401	\$ 611,816	\$ 550,920	\$ 1,717,161	\$ 1,717,161	\$ -	0.0%
Operating Expenses	\$ 3,823,276	\$ 3,516,481	\$ 4,735,680	\$ 6,026,608	\$ 6,026,608	\$ -	0.0%
Operating Capital Outlay	\$ 141,488	\$ 88,954	\$ 13,715	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ 143,424	\$ 143,424	\$ 143,424	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,919,172	\$ 9,751,698	\$ 11,596,630	\$ 14,528,436	\$ 14,615,545	\$ 87,109	0.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
<small>Fiscal Year 2025-26</small>	\$ 14,615,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,615,545

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 6,871,776	\$ -	\$ 6,871,776
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,717,161	\$ -	\$ 1,717,161
Operating Expenses	\$ 6,026,608	\$ -	\$ 6,026,608
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 14,615,545	\$ -	\$ 14,615,545

Changes and Trends

Operating Expenses increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to increases in software upgrade costs and licensing costs. Operating Expenses continue to increase each year as software upgrade and licensing costs increase each year.

Contractual Services decreased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to the reduction in external IT contractual software support.

Operating Capital Outlay decreased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to decreases in computer hardware purchases.

Salaries and Benefits increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to IT staff supporting the program. As new works infrastructure comes online, the allocation of IT

IV. PROGRAM ALLOCATIONS

staff support for network operations, computer support and maintenance increase along with approved cost of living increases, FICA and FRS rate increases.

Debt expense is from the implementation of GASB #87 for leases.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$14.6 million, a 0.6 percent (\$87,109) increase from the Fiscal Year 2024-25 Adopted Budget of \$14.5 million. The increase is in Salaries and Benefits which reflects projected increases in the District's contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$6.9 million)
- Contracted Services:
 - O&M IT Support (\$1.7 million), which includes:
 - Computer consulting services for enterprise resource support and IT security (\$1.5 million)
 - Copier/printer lease (\$162,480)
 - Microwave tower services (\$90,000)
- Operating Expenses:
 - O&M IT Support (\$6.0 million), which includes:
 - Software maintenance (\$4.8 million)
 - Desktop computer / monitor replacements (\$444,000)
 - Utilities (\$350,344)
 - Hardware maintenance (\$340,404)
 - Microwave Equipment Repairs (\$78,660)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

Program 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

This program includes all permitting functions of the District, including water use permitting, water well construction permitting and well contractor licensing, and environmental resource permitting. These activities are designed to ensure that water and related natural resources in the District are protected and conserved. Also included are permit compliance and enforcement activities, administration of water shortage rules, and other activities necessary to support the District's regulatory responsibilities.

Water Use Bureau staff established a Public Water Supply Task Force where client relationship managers have been assigned to utilities in various geographic areas. These employees continue building relationships by working very closely with the utility to get them fully in compliance in a positive and collaborative manner. The level of Public Water Supply utility compliance continues to increase since implementation of this effort.

The ongoing Environmental Resource and Surface Water Permitting activity produces technical evaluation of proposed stormwater water management systems at a continued level of service to ensure water quantity, water quality, and environmental criteria are met. All permit applications must be processed within statutorily established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized works, including the activities listed above, are all ongoing efforts.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.0 Regulation

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 14,605,455	\$ 15,279,025	\$ 16,507,631	\$ 18,580,559	\$ 19,016,955	\$ 436,396	2.3%
Other Personal Services	\$ 43,586	\$ 48,847	\$ 62,360	\$ 63,466	\$ 87,466	\$ 24,000	37.8%
Contracted Services	\$ 235,083	\$ 202,429	\$ 250,618	\$ 410,019	\$ 391,019	\$ (19,000)	-4.6%
Operating Expenses	\$ 1,406,400	\$ 1,246,272	\$ 844,206	\$ 6,118,896	\$ 6,080,886	\$ (38,010)	-0.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 51,157	\$ 592,560	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,290,524	\$ 16,827,731	\$ 18,257,375	\$ 25,172,940	\$ 25,576,326	\$ 403,386	1.6%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 19,016,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,016,955
Other Personal Services	\$ 87,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,466
Contracted Services	\$ 391,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,019
Operating Expenses	\$ 6,080,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,080,886
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 25,576,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,576,326

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	160	\$ 12,831,481	\$ 19,016,955	\$ -	\$ 19,016,955
Other Personal Services	2	\$ 87,466	\$ 87,466	\$ -	\$ 87,466
Contracted Services	-	\$ -	\$ 376,849	\$ 14,170	\$ 391,019
Operating Expenses	-	\$ -	\$ 2,213,845	\$ 3,867,041	\$ 6,080,886
Operating Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 21,695,115	\$ 3,881,211	\$ 25,576,326

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	163	163	163	159	160	1	0.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	2	2	2	2	2	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	165	165	165	161	162	1	0.6%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		159	25,172,940		
Reductions				Issue Narrative	
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits				(161,599)	
1	Decrease in Total Fringe Benefits	(161,599)			The decrease in Fringe Benefits reflects the net impacts from the actual distribution of the benefits associated with the implementation of the cost-of-living adjustments which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services				-	
Contracted Services				(37,000)	
2	Decrease in Regulation Program Support	(37,000)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
Operating Expenses				(46,010)	
3	Decrease in Environmental Resource Permitting	(23,010)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
4	Decrease in Regulation Program Support	(23,000)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS		-		(244,609)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 4.0 Regulation
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

New Issues					
Issue	Description	Issue Amount	Workforce	Category	Subtotal
Salaries and Benefits			1		597,995
1	Increase in Total Salaries and Wages	597,995			The increase is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, and an increase of one FTE in the program.
Other Personal Services					24,000
2	Increase in Environmental Resource Permitting	12,000			The increase is due to contractual administrative support for environmental resource permitting.
3	Increase in Water Use Permitting	12,000			The increase is due to contractual administrative support for water use permitting.
Contracted Services					18,000
4	Increase in Environmental Resource Permitting	10,000			The increase is due to legal ads for environmental resource permits and increase in contractual support for large volume scanning.
5	Increase in Water Use Permitting	8,000			The increase is due to required advertising for water use permits.
Operating Expenses					8,000
6	Increase in Water Use Permitting	8,000			The increase is due to services to support water use permitting.
Operating Capital Outlay					-
Fixed Capital Outlay					-
Interagency Expenditures (Cooperative Funding)					-
Debt					-
Reserves					-
TOTAL NEW ISSUES			1		647,995
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2025-26			160	\$	25,576,326

IV. PROGRAM ALLOCATIONS

Changes and Trends

This program represents a continued level of service. The proposed funding level supports the review of an average of 1,800 water use permit applications; 2,200 environmental and surface water permit applications; and numerous compliance investigations per year. The program also stays current with construction certifications. Changes in Contracted Services are from increases in permitting support costs. Increase in Salaries and Benefits is due to cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$25.6 million, a 1.6 percent (\$403,386) increase from the Fiscal Year 2024-25 Adopted Budget of \$25.2 million. This increase is due primarily to a 37.8 percent (\$24,000) increase in Other Personnel Services for consulting services for environmental resource and water use permitting, and a 2.3 percent (\$436,396) increase in Salary and Benefits due to increase in staff allocated to this program and the implementation of the Fiscal Year 2024-25 Adopted Budget cost-of-living adjustment. These increases are offset by a 4.6 percent (\$19,000) decrease in Contracted Services for administrative support and a 0.6 percent (\$38,010) decrease in Operating Expenses for training and conferences.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$19 million) (160 FTEs)
- Other Personal Services (2 OPS):
 - Water Use Permitting contractor support for permit administration (\$43,733)
 - Environmental Resource and Water Use Permitting contract support for permit application processing (\$43,733)
- Contracted Services:
 - Water Use Permitting legal services for publishing legal notices of receipt of application for individual consumptive use permits (\$60,000)
 - Environmental Resource Permitting (\$37,958), which includes:
 - Scanning and Advertising Services (\$24,958)
 - Contract Pilot Services (\$13,000)
 - Regulation IT Support (\$270,329), which includes:
 - Computer consulting services (\$201,324)
 - Copier/printer leases (\$44,005)
 - Network Cabling (\$25,000)
- Operating Expenses:
 - Regulation Program Support for self-insurance programs (comprised of health insurance, workers compensation, property insurance, general liability) (\$3.9 million)
 - Regulation IT Support (\$1.8 million), which includes:
 - IT Software/Hardware maintenance (\$1.6 million)
 - Telecommunications Services (\$94,884)

IV. PROGRAM ALLOCATIONS

- Environmental Resource Permitting (\$416,414), which includes:
 - Aircraft fuel, hangar rental, and annual maintenance costs for routine compliance flights for staff to do aerial inspections to determine the start of construction to permitted sites, monitor the construction of surface water management systems, and locate any sites that are doing work without the appropriate permits in place. Wetland and natural preserve areas are also inspected to detect if any changes or impacts have occurred (\$219,384)
 - Credit Card Processing and County Recording Fees for permit application payment (\$107,775)
 - Office supplies, travel, training, and postage (\$88,805)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

4.1 Consumptive Use Permitting - The review, issuance, renewal, and enforcement of water use permits

District Description

Consumptive use permitting is a state-mandated activity assigned to the water management districts. The objective of this activity is to ensure safe, efficient, equitable, and reliable development and utilization of the state's water resources. This includes the review, issuance, renewal, and enforcement of water use permits. The major components are to review and to prepare recommendations for permit applications for all consumptive uses of water within the District boundaries; and complete post-permit compliance reviews of priority projects based on staffing resources.

This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, Coastal Zone Management support, automation and administrative support, and rulemaking to update consumptive use permit rules to implement the regulatory recommendations of the District's regional water supply plans.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.1 - Consumptive Use Permitting

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 3,795,488	\$ 3,899,003	\$ 4,305,384	\$ 5,538,671	\$ 5,619,507	\$ 80,836	1.5%
Other Personal Services	\$ 26,814	\$ 22,619	\$ 30,667	\$ 31,733	\$ 43,733	\$ 12,000	37.8%
Contracted Services	\$ 54,596	\$ 51,320	\$ 52,246	\$ 52,000	\$ 60,000	\$ 8,000	15.4%
Operating Expenses	\$ 5,024	\$ 741	\$ 7,380	\$ 1,175	\$ 9,175	\$ 8,000	680.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,881,922	\$ 3,973,682	\$ 4,395,678	\$ 5,623,579	\$ 5,732,415	\$ 108,836	1.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 5,732,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,732,415

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,619,507	\$ -	\$ 5,619,507
Other Personal Services	\$ 43,733	\$ -	\$ 43,733
Contracted Services	\$ 60,000	\$ -	\$ 60,000
Operating Expenses	\$ 9,175	\$ -	\$ 9,175
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,732,415	\$ -	\$ 5,732,415

Changes and Trends

The proposed funding level supports the review of an average of 1,800 water use permit applications and numerous related compliance investigations per year. Contracted Services such as advertising have increased as the number of average permits reviewed trends upward in conjunction with inflation. The District is required to advertise all applications for individual water use permits. The Water Use Bureau initiated and continues to implement the Public Water Supply Task Force. The Task Force is comprised of water use compliance analysts with the objective of collaborating with Public Water Supply permittees by encouraging involvement and open dialogue on Public Water Supply compliance issues. The increase in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to conference registrations for online

IV. PROGRAM ALLOCATIONS

webinars for required training. An increase in Salaries and Benefits is due to cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes offset by staffing vacancies.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$5.7 million, a 1.9 percent (\$108,836) increase from the Fiscal Year 2024-25 Adopted Budget of \$5.6 million due primarily to a 1.5 percent (\$80,836) increase in Salaries and Benefits due to the implementation of the cost-of-living adjustment in the Fiscal Year 2024-25 adopted budget. There is also a 680.9 percent (\$8,000) increase in Operating Expenses for specialized water use permitting training, and a 15.4 percent (\$8,000) increase in Contracted Services for water permitting legal advertising. Increases in Other Personal Services of 37.8 percent (\$12,000) is due to contractual support for large volume scanning.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$5.6 million)
- Other Personal Services:
 - Water Use Permitting contractor support for the permit administration effort (\$43,733)
- Contracted Services:
 - Water Use Permitting for publishing legal notice of receipt of application for individual consumptive use permits (\$60,000)
- Operating Expenses:
 - Water Use Training (\$8,000)
 - Small tools (\$225)
 - Business Travel (\$950)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

4.2 Water Well Construction Permitting and Contractor License - The review, issuance, renewal, and enforcement of water well construction permits and regulation of contractor licensing.

District Description

There is no funding for this activity, although there is regulatory authority in consumptive use permitting for these activities, if needed, not delegated to other agencies. Well Construction Permits ensure that wells are built by licensed water well contractors and conform to water well construction permit standards. Unless exempt, a well construction permit must be obtained from the District or an agency delegated by the District prior to the construction, repair, modification, or abandonment of any water well, test well or monitor well within the District's jurisdiction. A consumptive use permit may be required before the well construction permit can be issued. The District regulates the location, construction, repair, and abandonment of water wells in Monroe and Charlotte Counties, and for wells larger than 12 inches in diameter in Broward County. The District has delegated the location construction, repair, and abandonment of water wells in its remaining counties to their respective health departments or other delegated agencies. The dates when these agreements were signed between the District and the Health Departments or other delegated agencies are listed in Chapter 40E-3 and provided below:

- Hendry – April 18, 2005
- Collier, Glades, Orange, Osceola, Palm Beach, Polk – May 11, 2005
- Broward – June 8, 2005
- Miami-Dade – August 10, 2005
- City of Cape Coral – August 10, 2005
- Lee – September 13, 2005
- Highlands, Okeechobee, Martin, St. Lucie – May 13, 2010

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

4.3 Environmental Resource and Surface Water Permitting - The review, issuance, and enforcement of environmental resource and surface water permits.

District Description

This state-mandated activity involves the review, issuance, compliance, and enforcement of Environmental Resource Permits (ERP). The objective is to ensure that land development projects and wetland dredge and fill activities do not cause adverse environmental, water quality, or water quantity impacts, and to take necessary compliance action when permit requirements are not met. This activity includes technical review and evaluation of construction plans for proposed development activities, field inspection of project sites requesting permits or wetland determinations, compliance review of project sites, preparation of technical staff reports, and review of Sovereign Submerged Lands authorizations associated with Environmental Resource Permits. This activity also includes pre-permit planning, permit issuance, dispute resolution, litigation support, criteria and rule development, site certifications, coastal zone consistency reviews, and automation support. This ongoing activity produces technical evaluations of proposed stormwater management systems at a continued level of service to ensure compliance with water quantity, water quality, and environmental criteria. All permit applications must be processed within established time frames. Compliance reviews of issued permits and enforcement actions for unauthorized works, including the activities listed above, are all ongoing efforts.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 8,484,014	\$ 9,034,800	\$ 9,765,330	\$ 9,932,473	\$ 10,498,407	\$ 565,934	5.7%
Other Personal Services	\$ 16,772	\$ 26,228	\$ 31,693	\$ 31,733	\$ 43,733	\$ 12,000	37.8%
Contracted Services	\$ 15,070	\$ 46,035	\$ 7,810	\$ 27,958	\$ 37,958	\$ 10,000	35.8%
Operating Expenses	\$ 447,558	\$ 378,408	\$ 362,241	\$ 439,424	\$ 416,414	\$ (23,010)	-5.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 51,157	\$ 55,465	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 8,963,414	\$ 9,536,629	\$ 10,222,539	\$ 10,431,588	\$ 10,996,512	\$ 564,924	5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 10,996,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,996,512

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 10,498,407	\$ -	\$ 10,498,407
Other Personal Services	\$ 43,733	\$ -	\$ 43,733
Contracted Services	\$ 37,958	\$ -	\$ 37,958
Operating Expenses	\$ 416,414	\$ -	\$ 416,414
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,996,512	\$ -	\$ 10,996,512

Changes and Trends

The Fiscal Year 2025-26 Preliminary Budget represents a consistent level of service. The proposed funding level supports the review of an average of 2,200 permit applications and numerous compliance investigations per year and staying current with construction

IV. PROGRAM ALLOCATIONS

certifications. Contracted Services changed from Fiscal Year 2021-22 to Fiscal Year 2023-24 due to regulatory permitting support. The increase in Other Personal Services from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to an increase in support needs. The increase in Salaries & Benefits from Fiscal Year 2020-21 to Fiscal Year 2023-24 is due to cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$11.0 million, a 5.4 percent (\$564,924) increase from the Fiscal Year 2024-25 Adopted Budget of \$10.4 million. This increase is due primarily to a 37.8 percent (\$12,000) increase in Other Personnel Services for consulting services for environmental resource permitting, and a 5.7 percent (\$565,934) increase in Salary and Benefits due to increase in staff allocated to this program and the implementation of the Fiscal Year 2024-25 Adopted Budget cost-of-living adjustment, and a 35.8 percent (\$10,000) increase in Contracted Services for advertising and contracted administrative services for large volume scanning and legal ads. These increases are offset by a 5.2 percent (\$23,010) decrease in Operating Expenses for credit card and county recording fees.

Major Budget Items for this activity include the following:

- Salaries and Benefits (\$10.5 million)
- Other Personal Services:
 - Environmental Resource Permitting contract support for application processing (\$43,733)
- Contracted Services:
 - Scanning and Advertising Services (\$24,958)
 - Pilot Services (\$13,000)
- Operating Expenses:
 - Environmental Resource Permitting (\$416,414) which includes:
 - Aircraft fuel, hangar rental, and annual maintenance costs for routine compliance flights for staff to do aerial inspections to determine the start of construction to permitted sites, monitor the construction of surface water management systems, and locate any sites that are doing work without the appropriate permits in place. Wetland and natural preserve areas are also inspected to detect if any changes or impacts have occurred (\$219,834)
 - Credit Card Processing and County Recording Fees for permit application payment (\$107,775) Office supplies, travel, training and postage (\$88,085)

IV. PROGRAM ALLOCATIONS

4.4 Other Regulatory and Enforcement Activities - Regulatory and enforcement activities not otherwise categorized above.

District Description

This category is intended to include other District regulatory programs and activities not otherwise described in Activities 4.1 through 4.3, which is the overall management and administrative support for all regulation activities described under Program 4.0.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 574,175	\$ 573,485	\$ 579,908	\$ 1,066,151	\$ 677,320	\$ (388,831)	-36.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 21,664	\$ 15,613	\$ 28,157	\$ 59,732	\$ 22,732	\$ (37,000)	-61.9%
Operating Expenses	\$ 12,495	\$ 31,424	\$ 4,127	\$ 3,927,644	\$ 3,904,644	\$ (23,000)	-0.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 608,334	\$ 620,522	\$ 612,192	\$ 5,053,527	\$ 4,604,696	\$ (448,831)	-8.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,604,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,604,696

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 677,320	\$ -	\$ 677,320
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 8,562	\$ 14,170	\$ 22,732
Operating Expenses	\$ 37,603	\$ 3,867,041	\$ 3,904,644
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 723,485	\$ 3,881,211	\$ 4,604,696

Changes and Trends

The increase in Salaries and Benefits between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to an increase in FRS retirement contributions and employer's share of FICA taxes and approved cost-of-living salary increases. Increase in Fiscal Year 2024-25 Salaries and Benefits is due to cost-of-living increases being budgeted at a high level and then implemented throughout the program in the Fiscal Year 2025-26 Preliminary Budget. The variance in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to advertising expenses, and the variance in Operating Expenses between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to insurance expenses, conference registrations, and travel expenses.

This activity is primarily the overall management and administrative support for all regulation activities described under category 4.0.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget \$4.6 million, an 8.9 percent (\$448,831) decrease from the Fiscal Year 2024-25 Adopted Budget of \$5.0 million. The decrease is due to a 36.5 percent (\$388,831) decrease in Salaries and Benefits which reflects the net impact of the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2023-24 as well as decreases in new hires salaries commensurate with

IV. PROGRAM ALLOCATIONS

experience. There is also a decrease of 0.6 percent (\$23,000) in Operating Expenses due to decrease in training and travel and a decrease of 61.9 percent (\$37,000) in Contracted Services for administrative services including large-volume scanning and permit reporting.

Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$677,320)
- Contracted Services:
 - Claims Handling Fees & Physicals (\$22,732)
- Operating Expenses:
 - Medical, Dental & Vision/Liability Claims Paid (\$3.5 million) Administrator /Actuarial Fees Paid (\$280,176)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

4.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

District Description

Information technology items (salaries, contractors, hardware and software maintenance, and other operating costs) are directly charged to operational activities of District core functions where there is a clear linkage between the operational activity and the information technology system, application or staff that is used to support the operational activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.5 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,751,778	\$ 1,771,737	\$ 1,857,008	\$ 2,043,264	\$ 2,221,721	\$ 178,457	8.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 143,753	\$ 89,460	\$ 162,405	\$ 270,329	\$ 270,329	\$ -	0.0%
Operating Expenses	\$ 941,323	\$ 835,699	\$ 470,457	\$ 1,750,653	\$ 1,750,653	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ 537,095	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,836,854	\$ 2,696,897	\$ 3,026,966	\$ 4,064,246	\$ 4,242,703	\$ 178,457	4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 4,242,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,242,703

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,221,721	\$ -	\$ 2,221,721
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 270,329	\$ -	\$ 270,329
Operating Expenses	\$ 1,750,653	\$ -	\$ 1,750,653
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,242,703	\$ -	\$ 4,242,703

Changes and Trends

This activity represents a continued level of service of the past five years. Contracted Services increased from Fiscal Year 2021-22 to Fiscal Year 2023-24 for consulting services and application development as a regulation software replacement module continued. The decrease in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to fluctuation in funding requirements for computer software, utilities, and computer parts and supplies. The Debt expense is due to implementation of GASB # 87 for leases.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$4.2 million, a 4.4 percent (\$178,457) increase from the Fiscal Year 2024-25 Adopted Budget of \$4.1 million. The increase is due to an 8.7 percent (\$178,457) increase in Salaries and Benefits due to the implementation of cost-of-living increase budgeted in Fiscal year 2024-25.

Major Budget Items for this activity include the following:

IV. PROGRAM ALLOCATIONS

- Salaries and Benefits (\$2.2 million)
- Contracted Services:
 - Copier/Printer Lease (\$44,005)
 - SAP and Security Consulting Services (\$201,324)
- Operating Expenses:
 - IT Software Maintenance (\$1.5 million)
 - Telecommunications Services (\$94,884)
 - IT Hardware Maintenance (\$92,195)

There are no items funded with Fund balance.

IV. PROGRAM ALLOCATIONS

Program 5.0 Outreach

This program includes all environmental education activities, such as water conservation campaigns and water resource 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 provides clear concise and consistent information regarding District missions, functions, programs, project, and other operational aspects. Environmental activities are designed to reach broad audiences to provide increased awareness of flood control and water management resource issues and other roles and responsibilities of the District among the more than 9 million residents in South Florida. The District works to leverage opportunities for earned (free) media and outreach through the creation and distribution of e-newsletters and via the District's website, which contains updated information about priority programs and water resource related issues.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.0 Outreach

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,199,558	\$ 1,202,431	\$ 1,324,708	\$ 1,415,860	\$ 1,395,282	\$ (20,578)	-1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 4,019	\$ 18,883	\$ 7,989	\$ 30,100	\$ 30,100	\$ -	0.0%
Operating Expenses	\$ 59,197	\$ 75,509	\$ 74,797	\$ 64,295	\$ 46,150	\$ (18,145)	-28.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,262,774	\$ 1,296,823	\$ 1,407,495	\$ 1,510,255	\$ 1,471,532	\$ (38,723)	-2.6%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,395,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,395,282
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 30,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,100
Operating Expenses	\$ 46,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,150
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,471,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,471,532

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	10	\$ 942,294	\$ 1,395,282	\$ -	\$ 1,395,282
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 30,100	\$ -	\$ 30,100
Operating Expenses	-	\$ -	\$ 46,150	\$ -	\$ 46,150
Operating Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 1,471,532	\$ -	\$ 1,471,532

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	10	10	10	10	10	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10	10	10	10	10	-	0.0%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)				10	1,510,255	
Reductions						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits						(20,578)
1	Decrease in Total Salaries and Wages	(891)				The decrease is due to staff turnover and lower average salary of staff.
2	Decrease in Total Fringe Benefits	(19,687)				The decrease in Fringe Benefits reflects the net impacts from the actual distribution of the benefits associated with the implementation of the cost-of-living adjustments which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of
Other Personal Services						-
Contracted Services						-
Operating Expenses						(18,145)
3	Decrease in Public Information	(18,145)				The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
Operating Capital Outlay						-
Fixed Capital Outlay						-
Interagency Expenditures (Cooperative Funding)						-
Debt						-
Reserves						-
TOTAL REDUCTIONS			-		(38,723)	

South Florida Water Management District
REDUCTIONS - NEW ISSUES
 5.0 Outreach
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

New Issues						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	
Salaries and Benefits						-
Other Personal Services						-
Contracted Services						-
Operating Expenses						-
Operating Capital Outlay						-
Fixed Capital Outlay						-
Interagency Expenditures (Cooperative Funding)						-
Debt						-
Reserves						-
TOTAL NEW ISSUES			0		-	
5.0 Outreach						
Total Workforce and Preliminary Budget for FY 2025-26			10	\$	1,471,532	

IV. PROGRAM ALLOCATIONS

Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The increases in Contracted Services and Operating Expenses between Fiscal Year 2021-22 to Fiscal Year 2023-24 are due and increases in public engagement and video production expenses. Increases in Salaries and Benefits are due to cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$1.5 million, a 2.6 percent (\$38,723) decrease from the Fiscal Year 2024-25 Adopted Budget of \$1.5 million. The variance is due to a 1.5 percent (\$20,578) decrease in Salaries and Benefits due to staff turnover and hiring of staff at lower rates, partially offset by increases to the District's projected contribution to FRS and employer's share of FICA taxes and a 28.2 percent (\$18,145) decrease in Operating Expenses for business travel and office supplies.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.4 million) (10 FTEs)
- Contracted Services:
 - Legislative Cooperative Position (\$27,000)
 - Public Information for media related services (\$3,100)
- Operating Expenses:
 - Public Information (\$41,650), which includes:
 - Media related equipment and Outreach services (\$34,050)
 - Membership dues, office supplies, and subscriptions (\$7,600)
 - Lobby Tools (\$4,500)

There are no items funded with Fund Balance.

IV. PROGRAM 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

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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.1 - Water Resource Education

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM 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 outreach component is designed to reach broad audiences to provide increased awareness of flood control and water management resource issues and the roles and responsibilities of the District among the over 9 million residents in South Florida. This includes the development and distribution of publications, public service programming, public meetings, presentations, water resource education, media relations, social media, and content management of the agency website to provide clear, concise, and consistent information regarding District mission, structure, functions, programs, projects and other operational aspects. The District works to leverage opportunities for earned (free) media and outreach through the creation and distribution of e-newsletters and via the District’s website, which contains updated information about priority programs and water resource related issues.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.2 - Public Information

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,199,558	\$ 1,202,431	\$ 1,324,708	\$ 1,415,860	\$ 1,395,282	\$ (20,578)	-1.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 4,019	\$ 2,604	\$ 7,268	\$ 3,100	\$ 3,100	\$ -	0.0%
Operating Expenses	\$ 57,853	\$ 61,690	\$ 59,050	\$ 59,795	\$ 41,650	\$ (18,145)	-30.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,261,430	\$ 1,266,725	\$ 1,391,026	\$ 1,478,755	\$ 1,440,032	\$ (38,723)	-2.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 1,440,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,440,032

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,395,282	\$ -	\$ 1,395,282
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,100	\$ -	\$ 3,100
Operating Expenses	\$ 41,650	\$ -	\$ 41,650
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,440,032	\$ -	\$ 1,440,032

Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The increase in Contracted Services between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to an increase in offsite storage costs. The increase in Operating Expenses between Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to increases in public engagement and video production expenses. Increases in Salaries and Benefits are due to cost-of-living increases, increases in FRS contributions, and employer’s share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variance

The Fiscal Year 2025-26 Preliminary Budget is \$1.4 million, a 2.6 percent (\$38,723) decrease from the Fiscal Year 2024-25 Adopted Budget of \$1.5 million. The variance is due to a 1.5 percent (\$20,578) decrease in Salaries and Benefits due to staff turnover and hiring of staff at lower rates, partially offset by increases to the District's projected contribution to FRS and employer's share of FICA taxes. There is also a 30.3 percent (\$18,145) decrease in Operating Expenses for business travel and office supplies.

Major Budget Items for this program include the following:

- Salaries and Benefits (\$1.4 million)
- Contracted Services:
 - Public Information for media related services (\$3,100)
- Operating Expenses:
 - Public Information (\$41,650), which includes:
 - Media related equipment and Outreach services (\$34,050)
 - Membership dues, office supplies, and subscriptions (\$7,600)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

5.3 Public Relations - Water management district activities, advertising, and publications with the purpose of swaying public opinion about the District or a water management issue, countering criticisms of the District, or engendering positive feelings toward the District.

District Description

Proposed water management district activities, advertising, and publications with the purpose of swaying public opinion about the District or a water management issue, countering criticisms of the District, or engendering positive feelings toward the District.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.3 - Public Relations

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM 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, Florida Statutes) For purposes of the standard budget reporting format, this definition includes Federal legislative action or non-action.

District Description

This outreach component provides information and support to state and federal elected and appointed officials and staff regarding water management initiatives and priorities. It includes the District's federal legislative program, which works with congressional members and staff, as well as the District's state legislative program, which works with the Florida Legislature, its committees, and off-session coordination with legislatively appointed committees and delegations.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

5.4 - Cabinet & Legislative Affairs

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 16,279	\$ 721	\$ 27,000	\$ 27,000	\$ -	0.0%
Operating Expenses	\$ 1,344	\$ 13,820	\$ 15,747	\$ 4,500	\$ 4,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,344	\$ 30,099	\$ 16,468	\$ 31,500	\$ 31,500	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 31,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 27,000	\$ -	\$ 27,000
Operating Expenses	\$ 4,500	\$ -	\$ 4,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 31,500	\$ -	\$ 31,500

Changes and Trends

Over the past few years, with a streamlined District organization, it remains important to assess the potential impact of state and federal legislative activity and keep Executive Staff and the Governing Board informed. The increases in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 are due to an increase in meeting expenses.

Budget Variances

This activity has no change from the Fiscal Year 2024-25 Adopted Budget of \$31,500.

Major Budget Items for this activity include the following:

- Contracted Services:
 - Legislative Cooperative Position (\$27,000)
- Operating Expenses:

IV. PROGRAM ALLOCATIONS

- Lobby Tools (\$4,500)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

5.5 Other Outreach Activities - Outreach activities not otherwise categorized above.

Outreach activities not otherwise categorized above.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

5.5 - Other Outreach Activities

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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
<small>Fiscal Year 2025-26</small>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

5.6 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT 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 computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this Program and related activities.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.6 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

Program 6.0 District Management and Administration

This program includes all governing [and basin board] support; executive support; management information systems; unrestricted reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

District Description

This program encompasses the business functions necessary to operate the District, including executive direction, legal services, internal audit services, budget, finance, procurement, human resources, risk management and other administrative support.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

6.0 District Management and Administration

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 17,619,568	\$ 19,771,023	\$ 22,535,269	\$ 21,795,947	\$ 22,033,561	\$ 237,614	1.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,396,618	\$ 3,546,456	\$ 3,879,464	\$ 3,947,014	\$ 3,943,014	\$ (4,000)	-0.1%
Operating Expenses	\$ 10,330,304	\$ 9,949,998	\$ 8,054,620	\$ 14,116,878	\$ 13,736,886	\$ (379,992)	-2.7%
Operating Capital Outlay	\$ 1,566,448	\$ 689,069	\$ 1,398,199	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 138,531	\$ 33,492	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 32,912,938	\$ 34,095,077	\$ 35,901,044	\$ 41,047,839	\$ 40,901,461	\$ (146,378)	-0.4%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 22,033,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,033,561
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 3,943,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,943,014
Operating Expenses	\$ 12,871,084	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 13,736,886
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 40,035,659	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 40,901,461

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	160	\$ 14,985,212	\$ 22,033,561	\$ -	\$ 22,033,561
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services	-	\$ -	\$ 3,787,484	\$ 155,530	\$ 3,943,014
Operating Expenses	-	\$ -	\$ 10,511,553	\$ 3,225,333	\$ 13,736,886
Operating Capital Outlay	-	\$ -	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	-	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	-	\$ -	\$ -	\$ -	\$ -
Debt	-	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	-	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 37,520,598	\$ 3,380,863	\$ 40,901,461

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	158	159	159	161	160	(1)	-0.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	158	159	159	161	160	(1)	-0.6%

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2025-26
Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted) 161 41,047,839					
Reductions					
Issu	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			(1)	(215,572)	
1	Decrease in Total Fringe Benefits	(215,572)			The decrease in Fringe Benefits reflects the net impacts from the actual distribution of the benefits associated with the implementation of the cost-of-living adjustments which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offset by a projected increase in the District's contribution to FRS and employer's share of FICA taxes.
Other Personal Services				-	
Contracted Services				(4,000)	
2	Decrease in Administration - Records Management	(4,000)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
Operating Expenses				(379,992)	
3	Decrease in Application Development	(2,255)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
4	Decrease in Budget Development/Report	(652)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
5	Decrease in Administrative Support	(8,940)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
6	Decrease in Business Operations Support	(40,000)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
7	Decrease in Comprehensive Annual Financial Report	(975)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
8	Decrease in Employment Staffing	(26,356)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
9	Decrease in IT Executive Direction	(98,000)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
10	Decrease in Maintain & Update Payroll	(360)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
11	Decrease in Perform Audits & Investigations	(8,310)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
12	Decrease in Purchasing Services	(6,480)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
13	Decrease in Telecommunications	(187,664)			The decrease is due to the reallocation of funds to support the Critical Flood Control Infrastructure program.
Operating Capital Outlay				-	
Fixed Capital Outlay				-	
Interagency Expenditures (Cooperative Funding)				-	
Debt				-	
Reserves				-	
TOTAL REDUCTIONS			(1)	(599,564)	

IV. PROGRAM ALLOCATIONS

South Florida Water Management District
REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2025-26
Preliminary Budget - January 15, 2025

New Issues				
Issu	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits				453,186
1	Increase in Total Salaries and Wages	453,186		
The increase is due to the actual distribution of cost-of-living adjustments, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, offsetting a decrease of one FTE for this program.				
Other Personal Services				-
Contracted Services				-
Operating Expenses				-
Operating Capital Outlay				-
Fixed Capital Outlay				-
Interagency Expenditures (Cooperative Funding)				-
Debt				-
Reserves				-
TOTAL NEW ISSUES			0	453,186
6.0 District Management and Administration				
Total Workforce and Preliminary Budget for FY 2025-26			160	\$ 40,901,461

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to cost-of-living increases, increases in FRS contributions, and employer’s share of FICA taxes. The decreases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increases in medical insurance, self-insurance, property tax, and county appraisal fees. The variance in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to end-of-life equipment replacements. Debt expense is due to the implementation of GASB #87 for leases.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$40.9 million, a 0.4 percent (\$146,378) decrease from the Fiscal Year 2024-25 Adopted Budget of \$41.0 million. The decrease is the result of a 2.7 percent (\$379,992) decrease in Operating Expenses due to a decrease in cell phone stipends, training & conferences, office supplies, and new hire relocation. There is also a 0.1 percent (\$4,000) decrease in Contracted Services due to a decrease in travel. These decreases are partially offset by a 1.1 percent (\$237,614) increase in Salaries and Benefits due to implementation of cost-of-living increases budgeted in the Adopted Fiscal Year 2024-25 budget and increases to the District’s projected contribution to FRS and employer’s share of FICA taxes.

Major Budget Items for this program are included in the following:

- Salaries and Benefits: (\$22.0 million) (160 FTEs)

IV. PROGRAM ALLOCATIONS

- Contracted Services:
 - Application Development for IT Consulting Services and Enterprise Software Development (\$1.7 million)
 - Administration – (\$905,574)
 - Records Management (\$70,000)
 - Budget Development/Report (\$65,000)
 - Employment Staffing (\$71,350)
 - Purchasing Services (\$45,500)
 - Legal Services (\$484,724)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - Perform Audits & Investigations (\$169,000) – Independent Audit Services
 - IT Executive Direction – (\$67,720)
 - IT Security Services – (\$67,720)
 - IT Business Support – (\$97,795)
 - Copy/ Printer Lease (\$57,545)
 - IT Consulting Services (\$38,250)
 - SAP Solutions Center (\$467,065), which includes:
 - SAP Licenses and Services (\$410,000)
 - SAP Support Services (\$57,065)
- Operating Expenses:
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$6.9 million) for Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - Administrative Support (-\$2.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a credit in this activity. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$1.8 million)
 - IT Business Support (\$1.8 million) for Hardware and Storage hardware maintenance
 - Tax Collector/Property Appraiser (\$6.8 million) for Commissions and property appraiser fees associated with the collection of District-wide ad valorem taxes are shown in this activity
 - Telecommunications (\$306,606) for phones, phone lines cellular and telecommunication services
 - Business Operations Support (\$162,405) for copier, postage, and printing services.
 - Network Support – Wired phone and conference room upgrades, audio and visual equipment, and services (\$43,797)

IV. PROGRAM ALLOCATIONS

- Desktop Technology (\$60,864)
- Legal Services – (\$74,529)
- Operating Capital Outlay:
 - End -of-life equipment replacements (\$388,000)
 - Virtual Desktop Technology (\$800,000)

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$865,802).

IV. PROGRAM ALLOCATIONS

6.1 Administrative and Operations Support - Executive management, executive support, Governing Board support, [basin board support], ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, vehicle pool.

District Description

This activity supports and plays a key role in accomplishing District goals and objectives by providing executive direction, financial and human resources expertise, legal advice, counsel and representation, procurement, risk management, and general support functions. The mission of the administrative bureaus is to provide the highest quality and cost-effective human, business, and technical services, with a commitment to maximize transparency and demonstrate accountability to the public. These activities are vital for effective management, informed decision-making, and mandatory/statutory compliance and to help ensure the organization can accomplish its mission in a timely, planned, cost effective and organized fashion.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

6.1 - Administrative and Operations Support

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 17,619,568	\$ 19,771,023	\$ 22,535,269	\$ 21,795,947	\$ 22,033,561	\$ 237,614	1.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 3,396,618	\$ 3,546,456	\$ 3,879,464	\$ 3,947,014	\$ 3,943,014	\$ (4,000)	-0.1%
Operating Expenses	\$ 3,470,624	\$ 4,008,071	\$ 1,453,946	\$ 7,344,818	\$ 6,964,826	\$ (379,992)	-5.2%
Operating Capital Outlay	\$ 1,566,448	\$ 689,069	\$ 1,398,199	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 138,531	\$ 33,492	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 26,053,258	\$ 28,153,150	\$ 29,300,371	\$ 34,275,779	\$ 34,129,401	\$ (146,378)	-0.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 34,129,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,129,401

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 22,033,561	\$ -	\$ 22,033,561
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,787,484	\$ 155,530	\$ 3,943,014
Operating Expenses	\$ 4,605,295	\$ 2,359,531	\$ 6,964,826
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 31,614,340	\$ 2,515,061	\$ 34,129,401

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes. The decrease in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to decreases in medical insurance, self-insurance, property tax, and county appraisal fees. The variance in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to end-of-life equipment replacements. Debt expense is due to the implementation of GASB #87 for leases.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$34.1 million, a 0.4 percent (\$146,378) decrease from the Fiscal Year 2024-25 Adopted Budget of \$34.3 million. The decrease is the result of a

IV. PROGRAM ALLOCATIONS

5.2 percent (\$379,992) decrease in Operating Expenses due to a decrease in cell phone stipends, training & conferences, office supplies, and new hire relocation. There is also a 0.1 percent (\$4,000) decrease in Contracted Services due to a decrease in travel. These decreases are partially offset by a 1.1 percent (\$237,614) increase in Salaries and Benefits due to implementation of cost-of-living increases budgeted in the Adopted Fiscal Year 2024-25 budget and increases to the District's projected contribution to FRS and employer's share of FICA taxes.

Major Budget Items for this activity are included in the following:

- Salaries and Benefits (\$22.0 million)
- Contracted Services:
 - Application Development for IT Consulting Services and Enterprise Software Development (\$1.7 million)
 - Administration:
 - Records Management (\$70,000)
 - Budget Development/Report (\$65,000)
 - Employment Staffing (\$71,350)
 - Purchasing Services (\$45,500)
 - Legal Services (\$484,724)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - Perform Audits & Investigations (\$169,000) – Independent Audit Services
 - IT Executive Direction – IT Security Services – (\$67,720)
 - SAP Solutions Center (\$467,065), which includes:
 - SAP Support Licenses and Services (\$410,000)
 - SAP Support Services (\$57,065)
- Operating Expenses:
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$6.9 million) Self-Insurance Programs (comprised of health insurance, workers compensation, property insurance, general liability)
 - IT Business Support (\$1.8 million), which includes:
 - Hardware and Storage hardware maintenance (\$1.8 million)
 - Administrative Support (-\$2.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a negative expenditure in this activity. CERP indirect costs include Executive and Administrative service costs that are not charged directly to the project but are applied to project salaries based upon an agreed upon rate. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$1.8 million)

IV. PROGRAM ALLOCATIONS

- Telecommunications for phones, data lines, local and long-distance services (\$306,606)
- Network Support – Wired phone and conference room upgrades, audio and visual equipment and services (\$43,797)
- Legal Services (\$74,529)
- Business Operations Support (\$162,405)
- Desktop Technology (\$60,864)
- IT Executive Direction - Training and membership's (\$57,982)
- Operating Capital Outlay:
 - End -of-life equipment replacements (\$388,000)
 - Virtual Desktop Technology (\$800,000)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.1 Executive Direction - This subactivity includes the executive office, Governing Board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

District Description

This sub-activity includes the executive office, Governing Board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the DEP, the Florida Legislature, and the Executive Office of the Governor. The executive direction sub-activity provides agency-wide direction in a manner consistent with the policy direction of the Governing Board, the DEP, the Florida Legislature, and the Executive Office of the Governor.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.1 - Executive Direction

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,018,668	\$ 1,152,039	\$ 1,344,384	\$ 926,260	\$ 937,352	\$ 11,092	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ (266,630)	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 48,279	\$ 28,268	\$ 29,660	\$ 23,085	\$ 23,085	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,066,947	\$ 913,676	\$ 1,374,045	\$ 949,345	\$ 960,437	\$ 11,092	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 960,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960,437

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 937,352	\$ -	\$ 937,352
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 23,085	\$ -	\$ 23,085
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 960,437	\$ -	\$ 960,437

Changes and Trends

This sub-activity represents a continued level of service consistent with the past five years; however, increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to cost-of-living increases, increases in FRS contributions and employer's share of FICA taxes. Operating Expenses increased between Fiscal Year 2021-22 and Fiscal Year 2023-24 for business travel, training, and one-time District uniform purchases in Fiscal Year 2021-22. Contracted Services decreased during Fiscal Year 2022-23 due to legal services that were moved to a project, resulting in a credit.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$960,437, a 1.2 percent (\$11,092) increase from the Fiscal Year 2024-25 Adopted Budget of \$949,345 due to an increase of 1.2 percent (\$11,092) in Salaries and Benefits due to a projected increase in FRS contributions.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity are included in the following:

- Salaries and Benefits (\$937,352)
- Operating Expenses:
 - Agency Management and Coordination (\$23,085), which includes:
 - District Travel and Training (\$22,985)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.2 General Counsel/Legal - The Office of the 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

The General Counsel program represents the District in all legal matters including environmental, regulatory, water supply, and real estate. Legal services are delivered by providing advice to the Governing Board and District staff and by representing the District before the Florida Division of Administrative Hearings and in both state and federal courts.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.2 - General Counsel / Legal

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,095,608	\$ 2,543,890	\$ 3,240,838	\$ 2,719,495	\$ 2,809,638	\$ 90,143	3.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 285,417	\$ 367,528	\$ 241,413	\$ 484,724	\$ 484,724	\$ -	0.0%
Operating Expenses	\$ 51,276	\$ 52,730	\$ 68,134	\$ 74,529	\$ 74,529	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,432,301	\$ 2,964,148	\$ 3,550,385	\$ 3,278,748	\$ 3,368,891	\$ 90,143	2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 3,368,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,368,891

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,809,638	\$ -	\$ 2,809,638
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 484,724	\$ -	\$ 484,724
Operating Expenses	\$ 74,529	\$ -	\$ 74,529
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,368,891	\$ -	\$ 3,368,891

Changes and Trends

This activity has represented a consistent level of service over the last five years. The increase in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to cost-of-living increases, FRS Retirement contributions, and employer's share of FICA taxes. The increase in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to books, subscriptions, training, and Florida Bar Dues and Memberships. The variance in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to legal fee fluctuations.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$3.4 million, a 2.7 percent (\$90,143) increase from the Fiscal Year 2024-25 Adopted Budget of \$3.3 million due to a 3.3 percent (\$90,143) increase in Salaries and Benefits due to increases to the District's projected increase in contributions to FRS and employer's share of FICA taxes and the implementation of the cost-of-living increase in the Adopted Fiscal Year 2024-25 Budget.

IV. PROGRAM ALLOCATIONS

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$2.8 million)
- Contracted Services:
 - Legal Services (\$484,724), which includes:
 - Legal and technical support services (\$364,000)
- Operating Expenses:
 - Legal Services (\$74,529), which includes:
 - Books and Subscriptions (\$13,500)
 - District travel (\$20,069)
 - Training and conferences (\$24,964)
 - Florida Bar Dues & Memberships (\$10,588)
 - Office Supplies & Other fees (\$5,408)

There are no items funded with Fund Balance.

IV. PROGRAM 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 program provides citizens living within the boundaries of the South Florida Water Management District, including their Governing Board, elected representatives, and District management, with an independent view of operations through objective and professional audits, investigations, reviews, and evaluations of the economy, efficiency, and effectiveness of taxpayer-financed programs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
PRELIMINARY BUDGET - Fiscal Year 2025-26
6.1.3 - Inspector General

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 648,725	\$ 556,263	\$ 601,429	\$ 691,247	\$ 715,294	\$ 24,047	3.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 163,709	\$ 160,000	\$ 160,000	\$ 169,000	\$ 169,000	\$ -	0.0%
Operating Expenses	\$ 5,492	\$ 6,987	\$ 6,791	\$ 15,739	\$ 7,429	\$ (8,310)	-52.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 817,926	\$ 723,250	\$ 768,220	\$ 875,986	\$ 891,723	\$ 15,737	1.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ 891,723	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 715,294	\$ -	\$ 715,294
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 169,000	\$ -	\$ 169,000
Operating Expenses	\$ 7,429	\$ -	\$ 7,429
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 891,723	\$ -	\$ 891,723

Changes and Trends

This sub-activity represents a continued level of service consistent with Fiscal Year 2023-24 and the past three years. The decrease in Salaries and Benefits in Fiscal Year 2022-23 is due to staff vacancies.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$891,723, a 1.8 percent (\$15,737) increase from the Fiscal Year 2024-25 Adopted Budget of \$875,986. The increase is due to a 3.5 percent (\$24,047) increase in Salaries and Benefits from the District's projected increase in contribution to FRS and employer's share of FICA taxes. The increase is partially offset by a 52.8 percent (\$8,310) decrease in Operating Expenses dues and memberships and professional licenses.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$715,294)
- Contracted Services:

IV. PROGRAM ALLOCATIONS

- Perform Audits and Investigations (\$169,000), which includes:
 - Independent Auditing services (\$160,000)
- Operating Expenses:
 - Perform Audits and Investigations (\$7,429), which includes:
 - Travel and training (\$5,549)
 - Office Supplies (\$765)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.4 Administrative Support - This subactivity includes finance, budget, accounting, risk management, and document services which provides Districtwide print and mail services, all aspects of records management and imaging services.

District Description

The administrative support program includes all governing and basin board support; budget, finance, risk management, business operations support, intergovernmental programs, administrative services, and fleet services, which include flight operations support and administrative vehicle support costs.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.4 - Administrative Support

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 5,917,207	\$ 6,846,258	\$ 7,413,370	\$ 7,839,430	\$ 7,697,249	\$ (142,181)	-1.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 280,530	\$ 354,515	\$ 298,032	\$ 499,712	\$ 495,712	\$ (4,000)	-0.8%
Operating Expenses	\$ (1,495,537)	\$ (1,635,921)	\$ (2,816,147)	\$ 4,550,512	\$ 4,499,585	\$ (50,927)	-1.1%
Operating Capital Outlay	\$ 27,330	\$ -	\$ 11,062	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 23,187	\$ 33,492	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,729,530	\$ 5,588,039	\$ 4,939,809	\$ 12,889,654	\$ 12,692,546	\$ (197,108)	-1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 12,692,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,692,546

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 7,697,249	\$ -	\$ 7,697,249
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 340,182	\$ 155,530	\$ 495,712
Operating Expenses	\$ 2,140,054	\$ 2,359,531	\$ 4,499,585
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,177,485	\$ 2,515,061	\$ 12,692,546

Changes and Trends

Increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to cost-of-living increases, increases in FRS contributions, and employer's share of FICA taxes. The variance in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to increases in medical insurance, self-insurance, property tax, and county appraisal fees, and CERP indirect charges which are a credit. The variance in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 is due to end-of-life equipment replacements.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$12.7 million, a 1.5 percent (\$197,108) decrease from the Fiscal Year 2024-25 Adopted Budget of \$12.9 million. The decrease is due to a 1.8 percent (\$142,181) decrease in Salaries and Benefits due to a turnover in staffing and hiring of staff at a lower rate, partially offset by projected increases in the District's contribution to FRS and employer's share of FICA taxes. There is also a 1.1 percent (\$50,927) decrease in Operating Expenses from a decrease in mail courier services, self-insurance charges for

IV. PROGRAM ALLOCATIONS

workers' compensation, auto and general liability and professional licenses. Additionally, there is a 0.8 percent (\$4,000) decrease in Contracted Services due to a decrease in travel.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$7.7 million)
- Contracted Services:
 - Administration - Records Management (\$70,000)
 - Budget Development (\$65,000)
 - Comprehensive Annual Financial Report contracted services (\$142,035)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans (\$175,677)
 - Manage District Investments & Debt (\$39,000)
- Operating Expenses:
 - Business Operations Support (\$162,405) which includes paper, printing, postage, and courier Service (\$158,207)
 - Maintenance, Monitor, Evaluate/Report Insurance Plans for Self-Insurance programs (\$6.9 million)
 - Administrative Support (-\$2.7 million), which includes:
 - CERP Indirect Staff Support credits (-\$4.5 million); the CERP indirect Staff Support credits are an offset to the expenditure in the CERP activity, resulting in a negative expenditure in this sub-activity. CERP indirect costs include Executive and Administrative service costs that are not charged directly to the project but are applied to project salaries based upon an agreed upon rate. Primary cost offset is Self-Insurance charges for workers compensation, auto and general liability (\$1.8 million).

IV. PROGRAM ALLOCATIONS

6.1.5 Fleet Services - This subactivity includes fleet services support to all District programs and projects.

District Description

This sub-activity includes fleet services support to all District programs and projects. Fleet costs are in Sub-Activity 3.6.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

6.1.5 - Fleet Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

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

District Description

The procurement program purchases goods and services from vendors throughout the state and nationwide. These purchase orders and agreements are governed by the agency's commitment to quality, cost effectiveness, efficiency, and fairness in a competitive arena as well as adherence to applicable statutes, rules, and regulations.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

6.1.6 - Procurement / Contract Administration

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 2,124,023	\$ 2,153,250	\$ 2,519,098	\$ 2,522,457	\$ 2,676,122	\$ 153,665	6.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 8,682	\$ 9,366	\$ 12,114	\$ 45,500	\$ 45,500	\$ -	0.0%
Operating Expenses	\$ 3,000	\$ 6,414	\$ 590	\$ 14,400	\$ 7,920	\$ (6,480)	-45.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,135,705	\$ 2,169,031	\$ 2,531,802	\$ 2,582,357	\$ 2,729,542	\$ 147,185	5.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,729,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,729,542

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,676,122	\$ -	\$ 2,676,122
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 45,500	\$ -	\$ 45,500
Operating Expenses	\$ 7,920	\$ -	\$ 7,920
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,729,542	\$ -	\$ 2,729,542

Changes and Trends

This sub-activity represents a continued level of service consistent over the past five years. The increase in Salaries and Benefits is due to cost-of-living increases, FRS Retirement contributions, and employer FICA taxes. Operating Expenses fluctuated from Fiscal Year 2021-22 and Fiscal Year 2023-24 due to parts and supplies and conference registrations. Variances in Contracted Services are due to advertising expenses.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$2.7 million, a 5.7 percent (\$147,185) increase from the Fiscal Year 2024-25 Adopted Budget of \$2.6 million. The increase is due to a 6.1 percent (\$153,665) increase in Salaries and Benefits due to the implementation of the cost-of-living increases in the Adopted Fiscal Year 2024-25 Budget, and the projected increases to the District's contribution to FRS and the employer's share of FICA taxes. This increase is partially offset by a 45.0 percent (\$6,480) decrease in Operating expenses for training and conferences.

Major Budget Items for this sub-activity are included in the following:

- Salaries and Benefits (\$2.7 million)
- Contracted Services:

IV. PROGRAM ALLOCATIONS

- Purchasing Services (\$45,500), which includes:
 - Advertising (\$40,500)
- Operating Expenses:
 - Purchasing Services (\$7,920), which includes:
 - Travel, memberships, and training (\$4,860)
 - Office Supplies (\$2,655)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.7 Human Resources - This subactivity provides human resources support for the District.

District Description

The human resource program helps the District achieve its goals and objectives by attracting and retaining a high quality, diverse workforce; and by providing guidance, service, and development that enables employee success.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

6.1.7 - Human Resources

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 1,163,630	\$ 1,329,429	\$ 1,481,750	\$ 2,093,736	\$ 2,183,307	\$ 89,571	4.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 93,713	\$ 105,800	\$ 87,096	\$ 71,350	\$ 71,350	\$ -	0.0%
Operating Expenses	\$ 30,653	\$ 56,844	\$ 34,969	\$ 92,853	\$ 66,497	\$ (26,356)	-28.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,287,996	\$ 1,492,073	\$ 1,603,815	\$ 2,257,939	\$ 2,321,154	\$ 63,215	2.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,321,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,321,154

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,183,307	\$ -	\$ 2,183,307
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 71,350	\$ -	\$ 71,350
Operating Expenses	\$ 66,497	\$ -	\$ 66,497
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,321,154	\$ -	\$ 2,321,154

Changes and Trends

This sub-activity represents a continued level of service over the past five years. The increase in Salaries and Benefits is due to cost-of-living increases, FRS Retirement contributions, and employer FICA taxes. Fluctuations in Operating Expenses are due to consulting and training expenses. Fluctuations in Contracted Expenses are due to advertising expenses.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$2.3 million, a 2.8 percent (\$63,215) increase from the Fiscal Year 2024-25 Adopted Budget of \$2.3 million due to a 4.3 percent (\$89,571) increase in Salaries and Benefits due to the implementation of the cost-of-living adjustment included in the Fiscal Year 2024-25 Adopted Budget, and the projected increases to the District's contribution to FRS and the employer's share of FICA taxes. This increase is partially offset by a 28.4 percent (\$26,356) decrease in Operating expenses for training and conferences, dues and memberships, and new hire relocation.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$2.2 million)
- Contracted Services:

IV. PROGRAM ALLOCATIONS

- Employment Staffing (\$71,350), which includes:
 - Advertising (\$45,000)
 - Professional and subscription services (\$26,350)
- Operating Expenses:
 - Employee Staffing (\$34,742), which includes:
 - Relocation Expenses (\$21,000)
 - HR Services (\$12,540)
 - Training and Development (\$31,755) which includes:
 - Consulting Service (\$23,680)
 - Training Supplies (\$3,150)
 - Salary Surveys (\$4,340)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.8 Communications - This subactivity includes telecommunications for the District.

District Description

The telecommunications sub-activity provides District staff with telephone equipment, cellular telephones, service, and data lines.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.8 - Communications

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 25,599	\$ 46,333	\$ 23,892	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 568,919	\$ 533,380	\$ 466,584	\$ 494,270	\$ 306,606	\$ (187,664)	-38.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 594,518	\$ 579,713	\$ 490,476	\$ 494,270	\$ 306,606	\$ (187,664)	-38.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 306,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,606

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 306,606	\$ -	\$ 306,606
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 306,606	\$ -	\$ 306,606

Changes and Trends

This sub-activity represents a continued level of service over the past five years with a decrease in Operating Expenses over the three actual years resulting from communication utility services. The increase in Contracted Services in Fiscal Year 2022-23 is due to a telecommunications audit for cost savings opportunities. During Fiscal Year 2023-24 the cost of the audit decreased. The decrease in Operating Expenses from Fiscal Year 2021-22 to Fiscal Year 2023-24 is due to a decrease in data line, phone service, and wireless devices.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$306,606, a 38.0 percent (\$187,664) decrease from the Fiscal Year 2024-25 Adopted Budget of \$494,270 due to a decrease in cell phone stipend expenses.

Major Budget Items for this sub-activity include the following:

- Operating Expenses:
 - Telecommunications for phones, data lines, local and long-distance services (\$306,606)

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.1.9 Technology and Information Services - This subactivity includes computer hardware and software, data lines, computer support and maintenance, IT 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 sub-activity includes oversight and direction of computer services, computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desk top support, and application development.

A large portion of this activity's budget is related to maintenance and support of the District's hardware and software; systems engineering; as well as managing, maintaining, and enhancing the District's computer infrastructure. This infrastructure includes a substantial microwave network that ties together all remote sites throughout the District's 16-county jurisdiction.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.9 - Technology and Information Services

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 4,651,707	\$ 5,189,894	\$ 5,934,400	\$ 5,003,322	\$ 5,014,599	\$ 11,277	0.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 2,538,968	\$ 2,769,545	\$ 3,056,918	\$ 2,676,728	\$ 2,676,728	\$ -	0.0%
Operating Expenses	\$ 4,258,542	\$ 4,959,369	\$ 3,663,366	\$ 2,079,430	\$ 1,979,175	\$ (100,255)	-4.8%
Operating Capital Outlay	\$ 1,539,118	\$ 689,069	\$ 1,387,137	\$ 1,188,000	\$ 1,188,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ 115,344	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 12,988,335	\$ 13,723,221	\$ 14,041,820	\$ 10,947,480	\$ 10,858,502	\$ (88,978)	-0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ 10,858,502	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 5,014,599	\$ -	\$ 5,014,599
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 2,676,728	\$ -	\$ 2,676,728
Operating Expenses	\$ 1,979,175	\$ -	\$ 1,979,175
Operating Capital Outlay	\$ 1,188,000	\$ -	\$ 1,188,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,858,502	\$ -	\$ 10,858,502

Changes and Trends

Over the past few years, this sub-activity has increased due to the consolidation of technical positions within the District to the IT Bureau. Between Fiscal Year 2021-22 and Fiscal Year 2023-24, Operating Capital Outlay variances are due to end-of-life network component replacements. Operating Expenses increased due to computer hardware and software maintenance and computer software subscriptions in Fiscal Year 2021-22 to Fiscal Year 2022-23 but decreased for Fiscal Year 2023-24 due to software maintenance. The increase in Contracted Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to Software subscriptions and IT security. The increase in Salaries and Benefits is due to cost-of-living increase, FRS contributions and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$10.9 million, a 0.8 percent (\$88,978) decrease from the Fiscal Year 2024-25 Adopted Budget of \$11.0 million. The decrease is due to a 4.8 percent (\$100,255) decrease in Operating Expenses for reductions in training and conferences, and office supplies. This decrease is partially offset by a 0.2 percent (\$11,277) increase in Salaries and Benefits due to increases to the District's projected contribution to FRS, employer's share of FICA taxes, and the implementation of the cost-of-living adjustment in the Adopted Fiscal Year 2024-25 Budget.

Major Budget Items for this sub-activity include the following:

- Salaries and Benefits (\$5.0 million)
- Contracted Services:
 - Applications Development for enterprise software development (\$1.7 million)
 - SAP Solutions Center for enterprise application support (\$467,065)
 - Network Support (\$61,398)
 - IT Business Support (\$95,795) for applications IT consulting services
 - IT Executive Direction (for Computer consulting and subscription services, enterprise resource support, and IT security) – (\$67,720)
- Operating Expenses:
 - Desktop Technology (\$60,864)
 - IT Executive Direction (\$57,982)
 - Network Support (\$43,797)
 - IT Business Support for Hardware and Hardware Storage maintenance (\$1,809,782)
- Operating Capital Outlay:
 - Network Support (\$280,000)
 - Systems Administration (\$800,000) for Infrastructure Hardware and Software

There are no items funded with Fund Balance.

IV. PROGRAM ALLOCATIONS

6.2 Computer/Computer Support - Computer hardware and software, computer support and maintenance, computer reserves / sinking fund.

District Description

Computer hardware and software, computer support and maintenance, computer reserves / sinking fund.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.2 - Computer/Computer Support

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 16,720	\$ 4,252	\$ -	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 16,720	\$ 4,252	\$ -	\$ -	\$ -	\$ -	-

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

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted to the activity for the last five years except in Fiscal Year 2022-23 for fleet lease expense.

IV. PROGRAM ALLOCATIONS

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

District Description

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.3 - Reserves

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
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 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

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

No funding has been budgeted for the activity over the last five years.

IV. PROGRAM ALLOCATIONS

6.4 Other – (Tax Collector/Property Appraiser Fees)

District Description

This activity is comprised of county tax collector and property appraiser fees. Tax collector fees are calculated as a percent of taxes collected by the tax collector on behalf of the District. Property appraiser fees are based on the District’s share of responsibility for the respective property appraisers’ operating budgets. These fees are calculated by each respective county office in accordance with Florida Statutes.

The District pays fees and commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services provided annually for tax roll preparation, tax collections, and distributions. The property appraiser fees are calculated by applying the ratio of District ad valorem taxes as a proportion of the total taxes levied by each county for the preceding fiscal year against each county property appraiser’s budget. The tax collector commissions are calculated as three percent of the amount of ad valorem property taxes collected and remitted on assessed valuation up to \$50 million, and two percent on the balance above that first threshold. Fees and commissions are set by Florida Statutes and are non-negotiable.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.4 - Other - (Tax Collector / Property Appraiser Fees)

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 6,842,960	\$ 5,937,675	\$ 6,600,673	\$ 6,772,060	\$ 6,772,060	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,842,960	\$ 5,937,675	\$ 6,600,673	\$ 6,772,060	\$ 6,772,060	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 5,906,258	\$ 865,802	\$ -	\$ -	\$ -	\$ -	\$ 6,772,060

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 5,906,258	\$ 865,802	\$ 6,772,060
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 5,906,258	\$ 865,802	\$ 6,772,060

Changes and Trends

The overall fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due primarily to the Property Appraiser fees and Tax Collector commissions for processing, collecting, and distributing ad valorem taxes for the District. The fees and commissions fluctuate because the District’s proportion of each county collections are based on the total taxable value and the amount of ad valorem levy being processed.

IV. PROGRAM ALLOCATIONS

Budget Variances

There is no change from the Fiscal Year 2024-25 Adopted Budget of \$6.8 million. Tax collector and property appraiser fees are budgeted on an annual basis using the methods described above.

Major Budget Items for this activity include the following:

- Operating Expenses:
 - Tax Collector/Property Appraiser (\$6.8 million) for commissions and property appraiser fees associated with the collection of District-wide ad valorem taxes are shown in this activity. Expenses for the Everglades Forever Act remain in Activity 1.2 (Research, Data Collection, Analysis, and Monitoring) to properly tie the cost of collecting the tax to the associated fund and activities.

Items funded with Fund Balance include a portion of Tax Collector & Property Appraiser Fees (\$865,802).

IV. PROGRAM ALLOCATIONS

B. District Specific Programs

1. *District Springs Program*

Not Applicable to South Florida Water Management District (SFWMD)

IV. PROGRAM ALLOCATIONS

2. District Everglades Program (Only SFWMD)

District Description

The District Everglades Program is focused on the District's responsibilities outlined in the Everglades Forever Act (EFA) as well as the settlement agreement. The goal of the District Everglades Program is to contribute to Everglades restoration by improving water quality, hydrology, and ecology.

The Everglades Forever Act (EFA), passed by the Florida Legislature in 1994, directed the District to implement regulatory source control programs in all areas tributary to the Everglades Protection Area (EPA) to reduce phosphorus in stormwater runoff. The District was also required to acquire land, then design, permit, construct and operate a series of treatment wetlands, referred to as Everglades stormwater treatment areas (STAs), to reduce phosphorus levels from stormwater runoff and other sources before it enters the EPA.

In 2012, the State of Florida and the U.S. Environmental Protection Agency reached consensus on new Restoration Strategies for further improving water quality in the Everglades, which build upon the existing projects and further improve the quality of stormwater entering the Everglades. On September 10, 2012, DEP issued the District consent orders associated with EFA and National Pollutant Discharge Elimination System (NPDES) permits, which outlined a suite of projects with deadlines for completion. The goal of the new water quality improvement features is to further reduce phosphorus concentrations and assist in achieving compliance with State water quality standards. The identified projects primarily consist of reservoirs referred to as flow equalization basins (FEBs), STA expansions, and associated infrastructure and conveyance improvements. The EFA was amended in 2013 by the Florida Legislature to include the 2012 Restoration Strategies Regional Water Quality Plan.

The Florida Legislature continued its commitment to Everglades restoration as evidenced through the passage of House Bill 989 in 2016 (Chapter 2016-201) and Senate Bill 10 in 2017 (Chapter 2017-10), providing a recurring \$32 million appropriation for the implementation of the projects required by the Everglades Forever Act through Fiscal Year 2023-24.

In 2020, also under this program, the District initiated construction on a suite of STA Refurbishment projects that will improve the hydraulics, vegetation conditions, and treatment performance of the existing STAs. These are being completed as a proactive measure to ensure the facilities are poised to achieve compliance with the Water Quality Based Effluent Limit (WQBEL) once all the Restoration Strategies projects are complete.

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

PRELIMINARY BUDGET - Fiscal Year 2025-26

District Everglades Program

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 16,827,731	\$ 18,608,196	\$ 19,394,187	\$ 22,046,692	\$ 21,414,820	\$ (631,872)	-2.9%
Other Personal Services	\$ 16,119	\$ 16,119	\$ 13,530	\$ 23,764	\$ 23,764	\$ -	0.0%
Contracted Services	\$ 5,177,932	\$ 4,218,847	\$ 2,603,552	\$ 6,876,283	\$ 8,935,332	\$ 2,059,049	29.9%
Operating Expenses	\$ 15,797,151	\$ 22,387,502	\$ 21,141,890	\$ 27,436,116	\$ 37,334,006	\$ 9,897,890	36.1%
Operating Capital Outlay	\$ 1,573,454	\$ 2,475,836	\$ 2,688,295	\$ 828,528	\$ 1,803,123	\$ 974,595	117.6%
Fixed Capital Outlay	\$ 159,801,985	\$ 100,020,283	\$ 37,258,533	\$ 48,832,442	\$ 21,879,806	\$ (26,952,636)	-55.2%
Interagency Expenditures (Cooperative Funding)	\$ 1,025,259	\$ 1,174,832	\$ 1,574,231	\$ 550,772	\$ 522,145	\$ (28,627)	-5.2%
Debt	\$ 16,783,354	\$ 16,774,254	\$ 16,775,665	\$ 16,740,149	\$ 16,726,185	\$ (13,964)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
TOTAL	\$ 217,002,985	\$ 165,675,869	\$ 101,449,883	\$ 126,334,746	\$ 111,639,181	\$ (14,695,565)	-11.6%

Changes and Trends

Expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased staffing resources to support operations and maintenance of completed restoration projects, as well as the impacts of cost-of-living increases and rate increases in the District's contribution to FRS and employer's share of FICA taxes. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee attrition and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes. Expenditure decreases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to the progress of Restoration Strategies Science Plan Studies as they near completion, and completion of STA pump station modifications, including S-319/S-362 generator replacement and G-310/G-335 pump overhauls. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are primarily due to one-time state funding for STA 5/6 SCADA Stilling Well Platform Project and S-333 monitoring, and one-time federal funding for endangered species compliance strategy. Expenditure fluctuations in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the progress of Restoration Strategies Science Plan studies and increased pumping to send water south through the STAs, STA pump engine overhaul program, STA refurbishments, and increased costs for STA pumping operations and aquatic vegetation maintenance. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to increased pump station modification and repairs and New Works for restoration projects coming online, including STA-1W Expansion #2, C-139 FEB, and EAA STA.

Expenditure increases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to increased pumping requirements resulting in increased costs for pump station and structure maintenance, pump overhauls, telemetry maintenance, aquatic plant control, and STA compliance monitoring, as well as STA refurbishments, including STA 5/6 Connection to Lake Okeechobee, STA-2 Refurbishments, and STA 1-E Central Flow-ways Cells

IV. PROGRAM ALLOCATIONS

3 & 4. Budget decreases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are due to reduced cashflow requirements as the STA refurbishments transition from design to construction.

Expenditure decreases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to the completion of Restoration Strategies projects, including STA-1E Modifications and G-341 Conveyance Improvements, or near completion of STA-1W Phase 2 and C-139 FEB projects; as well as decreases for STA Capital Construction resulting from the completion of STA-1W and STA-2 Refurbishments. Budget increases between Fiscal Year 2023-24 and Fiscal Year 2024-25 are primarily for STA Pump Station Modifications, including G-6A Pump Station Construction.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the progress of Restoration Strategies Science Plan studies and the Groundwater Exchange Monitoring and Modeling Plan. Budget decreases between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the completion of Restoration Strategies Science Plan studies.

Budget fluctuations across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration and water quality.

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget is \$111.6 million, a 11.6 percent (\$14.7 million) decrease from the Fiscal Year 2024-25 Adopted Budget of \$126.3 million.

The major variances in expense categories are:

Salaries and Benefits decreased 2.9 percent (\$631,872) primarily due to the net impact of employee attrition and the actual distribution of cost-of-living increases, which were budgeted as high-level estimates across the programs in Fiscal Year 2024-25, as well as increases to the District's contribution to FRS and employer's share of FICA taxes.

Contracted Services increased 29.9 percent (\$2.1 million) primarily due to increases in state funding for STA 5/6 SCADA Stilling Well Platform Project (\$3.1 million), offset by a realignment of state grant for S-333 Monitoring to the Water Resources Planning and Monitoring Program (\$1 million).

Operating Expenses increased 36.1 percent (\$9.9 million) primarily due to increased state funding for the STA G-335 Trash Rake Replacement (\$11.2 million), which is offset by decreases in one-time state funding for G-370/G-372 Trash Rakes (\$730,211) and one-time fund balance funding for Flight Operations Facility Construction (\$588,626).

Operating Capital Outlay increased 117.6 percent (\$974,595) due to increases for STA Pump Station Modifications as part of critical flood control infrastructure (\$1.5M), which is offset by decreases in one-time vehicle and field equipment purchases in support of restoration projects coming online (\$542,900).

Fixed Capital Outlay decreased 55.2 percent (\$27 million) due to decreases for STA Pump Station and Structure Modifications, including the G-6A Pump Station Construction Project (\$16.7 million), Control Panel Upgrades for G-310, G-335, S-319, S-362 (\$998,000), and STA-

IV. PROGRAM ALLOCATIONS

1E Central Flow Way Cells 3 & 4 North (\$13 million), as well as a decrease of one-time fund balance funding for Flight Operations Facility Construction (\$170,291), which are offset by increases for STA 1-W Refurbishments and Maintenance (\$3.4 million), and SCADA STA Stilling Well Platform Refurbishments (\$600,000).

Interagency Expenditures decreased 5.2 percent (\$28,627) primarily due to the completion of Groundwater Exchange Monitoring and Modeling (GEMM) Direct Flow Monitoring Study (\$30,000), offset by increases in New Works for laboratory contracts in support of STA compliance (\$1,373).

Major Budget Items for this Specific Program include the following:

- Salaries and benefits (\$21.4 million)

Major Projects under this program are funded with capital Salaries and Benefits (included in the Salaries and Benefits number above), Operating Expenses and Fixed Capital Outlay.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
G310, G335 Trash Rake Replace/Waterproof	\$ 107,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,633,871	\$ -	\$ -	\$ 14,741,835
STA-1E Central Flow-way Cells 3 & 4N	\$ 35,569	\$ -	\$ -	\$ 1,031,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,066,569
STA-1W Repairs / Replacements	\$ 35,569	\$ -	\$ -	\$ 17,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,285,569
Grand Total	\$ 179,102	\$ -	\$ -	\$ 18,281,000	\$ -	\$ -	\$ 14,633,871	\$ -	\$ -	\$ 33,093,973

Major Budget Items not found in the Major Projects Table are provided by budget category below:

- Contracted Services:
 - STA Operations and Maintenance, including vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$2.5 million)
 - STA 5/6 SCADA Stilling Well Platform Project (\$5.5 million)
 - STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$894,464)
- Operating Expenses:
 - STA Operations and Maintenance, including vegetation management, structure inspection program, site management, and STA permit-required monitoring (\$20.0 million)
 - STA science and evaluation, including optimization and performance, source controls and BMP studies, and monitoring and recovery of impacted areas in the Everglades (\$419,408)
 - Program Support (\$2.2 million)
- Operating Capital Outlay:
 - STA Operations and Maintenance, including maintenance of critical flood control infrastructure, pump station maintenance, and STA permit-required monitoring equipment (\$1.7 million)
 - STA science and evaluation, including laboratory equipment (\$88,000)

IV. PROGRAM ALLOCATIONS

- Fixed Capital Outlay:
 - STA Operations and Maintenance, including maintenance of critical flood control infrastructure, including G-370 & G-372 pump overhaul, STA-1W Exp1 Generator, and SCADA STA Stilling Well Platform Refurbishment (\$3.6 million)
- Interagency Expenditures:
 - STA Operations and Maintenance, including vegetation management, site management, and STA permit-required monitoring (\$432,145)
 - Groundwater Exchange Monitoring and Modeling in support of Everglades Research and Evaluation (\$90,000)
- Debt:
 - Debt service payments (\$16.7 million)
- Reserves:
 - Hurricane/Emergency Reserves for the STAs areas (\$3 million)

Items funded with Fund Balance include Hurricane/Emergency Reserves for the STAs (\$3.0 million), and portions of Everglades Program Support (\$603,933), Everglades Research and Evaluation (\$429,459), debt service payments (\$172,631), and Everglades STA aquatic plant control (\$165).

IV. PROGRAM ALLOCATIONS

3. *Comprehensive Everglades Restoration Plan (CERP)*

District Description

The CERP contains 68 major components that involve the creation of reservoirs, wetland-based water quality treatment areas and other features. These components will vastly improve the quantity, quality, timing, and distribution of water for the South Florida environment. Benefits will be widespread and include improvements in:

- Lake Okeechobee
- The Caloosahatchee River and Estuary
- The St. Lucie River and Estuary
- The Indian River Lagoon
- Loxahatchee Watershed, River and Estuary
- Lake Worth Lagoon
- Biscayne Bay and Biscayne National Park
- Florida Bay
- Picayune Strand
- Big Cypress National Preserve
- The Everglades Protection Area, including:
 - The Loxahatchee National Wildlife Refuge (WCA-1)
 - Water Conservations Areas 2 and 3
 - Everglades National Park

In addition, implementation of the CERP will improve and sustain water supplies for urban and agricultural needs, while maintaining current C&SF Flood Control Project purposes.

The CERP includes pilot projects to test technologies, such as aquifer storage and recovery and seepage management methods, which are essential to the implementation of CERP. The CERP also includes seven critical restoration projects, for which Project Cooperation Agreements were executed and the projects constructed by the USACE and the District.

The CERP program encompasses:

- Planning and Evaluation
- Pre-construction Engineering and Design
- Real Estate Acquisition
- Environmental Remediation and Mitigation
- Permitting
- Capital Construction
- Operations and Maintenance, Repair, Rehabilitation and Replacement of Constructed Facilities
- A Science-Based Adaptive Assessment and Monitoring Effort
- Program Management Activities

IV. PROGRAM ALLOCATIONS

Implementation of the CERP began with Water Resources Development Act (WRDA) of 2000 and the execution of the Design Agreement between the USACE and the District in May 2000. The Design Agreement covers the terms and conditions for 50-50 cost-share on the costs for planning, design, development of construction plans and specifications, engineering during construction, adaptive assessment and monitoring and several CERP programmatic activities.

In August of 2009, the District and the USACE executed the “Master Agreement for Cooperation in Constructing and Operating, Maintaining, Repairing, Replacing and Rehabilitating Projects Authorized to be undertaken pursuant to the Comprehensive Everglades Restoration Plan” (CERP Master Agreement). The CERP Master Agreement covers the terms and conditions for 50-50 cost-share on the costs for real estate acquisition and construction of CERP projects, as well as costs for long-term operation, maintenance, repair, replacement and rehabilitation (OMRR&R) of those projects.

In the WRDA of 2007, Congress authorized the following CERP Projects for construction – Indian River Lagoon South – Phase 1, Site 1 Impoundment (Fran Reich Preserve), Picayune Strand Restoration and the *Melaleuca* Eradication Facility.

In 2014, Congress passed the Water Resources Reform and Development Act (WRRDA) that authorized four additional CERP projects: Caloosahatchee (C-43) West Basin Storage Reservoir, Biscayne Bay Coastal Wetlands - Phase I, C-111 Spreader Canal Western and Broward County Water Preserve Areas.

In the WRDA of 2016, Congress authorized the Central Everglades Planning Project (CEPP) that was subsequently modified by the CEPP Post Authorization Change Report (PACR), authorized in WRDA 2018 and modified in WRDA 2020 to include the Everglades Agricultural Area (EAA) Reservoir. In WRDA 2020, Congress also authorized the Loxahatchee River Watershed Restoration Project and modifications to the Caloosahatchee (C-43) West Basin Storage Reservoir. WRDA 2022 authorized expedited completion of the EAA Reservoir Project including the inflow pump station. WRDA 2024, pending congressional authorization in December 2024, includes authorization of the North of Lake Okeechobee Storage Reservoir (Component A) and the Western Everglades Restoration Project.

From 2000 through 2023, the District and the USACE maintained the 50-50 cost-share balance under the Design Agreement with no requirement for cash payments to the USACE. The balance was maintained by development and management of annual work plans that allocated the planning, design and construction work and expenditures between the District and the USACE. The District and USACE continue to work closely to maintain the 50-50 cost-share balance without the District being required to make cash contributions to the USACE. In 2024, the District initiated design and construction of several CERP projects. In recent years, the District focused available resources on six major construction projects: C-111 Spreader Canal Western, C-44 Reservoir Pump Station and Stormwater Treatment Area (STA), Biscayne Bay Coastal Wetlands - Phase 1, Picayune Strand Restoration, the Caloosahatchee (C-43) West Basin Storage Reservoir, and the Central Everglades Planning Project. In Fiscal Year 2024-25, the District will continue planning, design, construction and land acquisition for the CEPP EAA A-2 STA, associated Canal Conveyance improvements, and CEPP North and CEPP South features, as well as the Caloosahatchee (C-43) West Basin Storage Reservoir, the Indian River Lagoon South (IRL-S) C-44 / C-23 Interconnect Canal, the IRL-S South Reservoir, the C25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project, Biscayne Bay

IV. PROGRAM ALLOCATIONS

Coastal Wetlands Phase I Cutler Wetlands, Western Everglades Restoration Project and the Loxahatchee River Watershed Restoration Project.

The Preliminary Fiscal Year 2025-26 Budget includes new state appropriation funding of \$727.4 million for planning, design, construction and land acquisition for the CEPP EAA S-623 Pump Station, CEPP Miami & North New River Canal Conveyance Improvements, CEPP North and CEPP South features. Also funding for the Caloosahatchee (C-43) West Basin Storage Reservoir, the Indian River Lagoon South (IRL-S) South Reservoir, the C25 Reservoir and STA, the Lake Okeechobee Watershed Restoration Project, Biscayne Bay Coastal Wetlands Phase I Cutler Wetlands, Western Everglades Restoration Project, Loxahatchee River Watershed Restoration Project, and C-111 South Dade S-332B & S-332C Pump Station Replacement, as well as for RECOVER and adaptive assessment, New Works for CERP components during the operational testing and monitoring phase, and relocation of the Clewiston and Okeechobee Field Stations in support of CERP Projects coming on line.

The completed project features of the Biscayne Bay Coastal Wetlands - Phase I (Deering Estate Flow-way and portions of the L-31E Flow-way), C-111 Spreader Canal Western Project and Picayune Strand Restoration (Merritt Pump Station, Faka Union Pump Station and Miller Pump Station) projects, Site 1 Phase 1 Project and the *Melaleuca* Eradication and Other Exotic Plants Project are now in the post-construction Operation and Maintenance phase.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

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

Comprehensive Everglades Restoration Plan Program

	Fiscal Year 2021-22 (Actual - Audited)	Fiscal Year 2022-23 (Actual - Audited)	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Salaries and Benefits	\$ 8,029,408	\$ 8,819,672	\$ 10,544,596	\$ 11,349,492	\$ 11,425,642	\$ 76,150	0.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 7,628,104	\$ 5,162,064	\$ 1,589,733	\$ 5,249,675	\$ 10,198,720	\$ 4,949,045	94.3%
Operating Expenses	\$ 5,379,133	\$ 5,989,598	\$ 8,674,686	\$ 12,042,256	\$ 32,720,860	\$ 20,678,604	171.7%
Operating Capital Outlay	\$ 27,436,066	\$ 37,210,953	\$ 17,069,000	\$ 18,394,130	\$ 110,924,900	\$ 92,530,770	503.0%
Fixed Capital Outlay	\$ 301,742,018	\$ 320,961,699	\$ 470,037,193	\$ 625,174,010	\$ 605,304,735	\$ (19,869,275)	-3.2%
Interagency Expenditures (Cooperative Funding)	\$ 1,758,889	\$ 2,209,445	\$ 1,907,987	\$ 20,515,727	\$ 2,336,718	\$ (18,179,009)	-88.6%
Debt	\$ 13,564,646	\$ 13,548,611	\$ 13,541,012	\$ 13,529,726	\$ 13,518,440	\$ (11,286)	-0.1%
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 365,538,264	\$ 393,902,042	\$ 523,364,207	\$ 706,255,016	\$ 786,430,015	\$ 80,174,999	11.4%

Changes and Trends

The expenditure increases in Salaries and Benefits between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the reallocation of positions to support restoration, cost-of-living increases, and rate increases in the District's contribution to FRS and employer's share of FICA taxes.

Expenditure decreases and increases in Contracted Services between Fiscal Year 2021-22 and Fiscal Year 2023-24 are primarily due to increased cashflow requirements in this expense

IV. PROGRAM ALLOCATIONS

category for CERP C-43 West Basin Storage Reservoir construction and Western Everglades Restoration Project, which are offset by decreases for CERP Lake Okeechobee Watershed Restoration Project, and CERP IRL South C-23/C-24 Storage Components as the projects move through the various phases from planning to design and construction.

Expenditure increases in Operating Expenses between Fiscal Year 2021-22 and Fiscal Year 2023-24 are due to increased cashflow requirements for New Works in support of C-43 West Basin Storage Reservoir components, C-44 Reservoir and STA, and EAA A-2 STA as the projects transitioned from construction to operational testing and monitoring, as well as new service agreements with USACE and USFWS to expedite project permits.

Expenditure increases and decreases in Operating Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect the cashflow requirements in this expense category for projects from planning through design, construction, and operations in CERP, including Lake Okeechobee Watershed Restoration ASR Wells, C-43 West Basin Storage Reservoir, Indian River Lagoon South Project – C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, C-25 Reservoir & STA, Western Everglades Restoration Project L-28 South Culverts, Loxahatchee River Watershed Restoration – Flow ways 2 and 3, and Biscayne Bay Coastal Wetlands – Cutler Wetlands, and Okeechobee Field Station and Clewiston Field Station relocations in support of CERP; CEPP components, including North S-8A Culvert and Canal, North L-6 Divide, EAA S-623 Pump Station, L-5 Canal, Miami Canal Backfill, New Waters Seepage Barrier, and South S-356 Pump Station.

Expenditure increases in Fixed Capital Outlay between Fiscal Year 2021-22 and Fiscal Year 2023-24 reflect increased state appropriated funding and the progress from planning through design and construction of projects, including the CERP C-43 West Basin Storage Reservoir, Lake Okeechobee Watershed Restoration ASR Wells, Indian River Lagoon South Project - C-23 Estuary Discharge Diversion, C-23/C-24 Storage Components, and C-25 Reservoir and STA, EAA A-2 STA, EAA A-2 Reservoir, EAA Canal Conveyance, CEPP New Waters Seepage Barrier, CEPP North L-6 Divide and L-5 Canal Improvements, CEPP South S-356 Pump Station, Biscayne Bay Coastal Wetlands – Cutler Wetlands, Western Everglades Restoration L-28 South Culverts, Okeechobee Field Station and Clewiston Field Station relocation projects in support of CERP projects coming online.

Expenditure increases in Interagency Expenditures between Fiscal Year 2021-22 and Fiscal Year 2024-24 primarily reflect increased cash-flow requirements for one-time cash payments to the USACE for Lake Okeechobee Component A and the Lake Okeechobee Watershed Restoration Project ASR Science Plan.

Budget increases and decreases across the expense categories reflect the shift in cashflow requirements for projects as they move through planning, design, engineering, construction, and operations and maintenance phases, as well as the increased commitment from the Legislature to provide funding for restoration. Budget increases for Salaries and Benefits between Fiscal Year 2023-24 and Fiscal Year 2024-25 reflect the net impacts of employee attrition and cost-of-living adjustments, which were budgeted as high-level estimates throughout the programs in Fiscal Year 2023-24 and increases to the District's contribution to FRS and employer's share of FICA taxes.

IV. PROGRAM ALLOCATIONS

Budget Variances

The Fiscal Year 2025-26 Preliminary Budget of \$786.4 million is a 11.4 percent (\$80.2 million) increase from the Fiscal Year 2024-25 Adopted Budget of \$706.2 million.

The major variances in expense categories are:

Salaries and Benefits increased 0.7 percent (\$76,150) due to the net impacts of employee attrition, cost-of-living adjustments and increases to the District's contribution to FRS and employer's share of FICA taxes.

Contracted Services increased 94.3 percent (\$4.9 million) due to increased state funding for CERP Planning (\$6.1 million) and net increases in New Works for CERP components, including C-43 West Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, EAAA-2 STA, and Biscayne Bay Coastal Wetlands – Cutler Wetlands (\$1.2 million), which are offset by a decrease of one-time grant funding for CERP RECOVER studies (\$2.4 million).

Operating Expenses increased 171.7 percent (\$20.7 million) due to a one-time state grant for S-333/S-333N Maintenance Dredging and Low-Sills Weirs Project (\$18 million), increases in New Works from state appropriations for operational testing and monitoring of CERP components, including C-43 West Basin Storage Reservoir, C-44 Reservoir and STA, C-23/C-24 STA, Biscayne Bay Coastal Wetlands, EAAA-2 STA, C-111 Spreader Canal, and Picayune Strand as they transition from construction to operations (\$2.6 million), and increases on service agreements with USACE and USFWS to expedite project permits (\$117,115).

Operating Capital Outlay increased 503 percent (\$92.5 million) primarily due to increased state appropriations for CERP implementation, including design of the CEPP EAA S-623 Pump Station (\$53.8 million), Loxahatchee River Watershed Restoration Flow Ways #1 and #2 (\$22.1 million), Western Everglades Restoration Project L-28 South Culverts (\$9.6 million), and Biscayne Bay Southeastern Everglades Ecosystem Restoration (\$7 million).

Fixed Capital Outlay decreased 3.2 percent (\$19.9 million) due primarily to decreases in one-time state appropriations in this expense category for CERP construction, including Biscayne Bay Coastal Wetlands (\$40.1 million), C-43 West Basin Storage Reservoir (\$71 million), Indian River Lagoon South (\$37.2 million), Okeechobee Field Station and Clewiston Field Stations relocations in support of CERP Projects coming online (\$9.6 million), which are offset by increases for C-111 South Dade S-332B Pump Station Replacement Project (\$68.8 million), CEPP South S-355W (\$15 million), CEPP components (\$55.6 million), and prior year state appropriations for CERP Lake Okeechobee Watershed Restoration Project (\$612,102).

Interagency Expenditures decreased 88.6 percent (\$18.2 million) due to a reduction of one-time state appropriations for payment to FDOT for the construction of US-27 EAAA-2 Reservoir Inflow-Outflow Canal Bridges Project (\$18.2 million).

IV. PROGRAM ALLOCATIONS

Major Budget Items for this Specific Program include the following:

- Salaries and Benefits (11.4 million)

Major Projects under this program are funded with Salaries and Benefits (included in the Salaries and Benefits number above), Contracted Services, Operating Capital Outlay, and Fixed Capital Outlay.

Project Name	Salaries and Benefits	Other Personnel Services	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Operating Capital Outlay	Operating Expenses	Debt	Reserves	Grand Total
C-18W Reservoir	\$ 104,540	\$ -	\$ -	\$ -	\$ -	\$ 19,290,000	\$ -	\$ -	\$ -	\$ 19,394,540
C-43 West Storage Reservoir	\$ 619,806	\$ -	\$ 1,856,526	\$ 90,000,000	\$ 9,000	\$ -	\$ 3,045,406	\$ -	\$ -	\$ 95,530,738
CEPP EAA S-623 Pump Station	\$ 149,397	\$ -	\$ -	\$ -	\$ -	\$ 53,834,336	\$ -	\$ -	\$ -	\$ 53,983,733
CEPP N Miami Canal Backfill CNT88 P1019	\$ 47,071	\$ -	\$ -	\$ 2,385,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,432,071
CEPP N Miami Cnl Bckfill & L5 CNT8 P1019	\$ 136,111	\$ -	\$ -	\$ 56,860,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,996,111
CEPP N S630 PMP Station&L4 Levee(P1019)	\$ 107,286	\$ -	\$ -	\$ 25,140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,247,286
CEPP North S-620 Gated Culvert(P1019)	\$ 161,359	\$ -	\$ -	\$ 14,480,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,641,359
CEPP North S-8A Gtd Culvert&Canal(P1019)	\$ 167,359	\$ -	\$ -	\$ 66,515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,682,359
CEPP NW Miami & NNR Cnal Conve Imp	\$ 211,117	\$ -	\$ 26,976	\$ 89,241,516	\$ -	\$ -	\$ 36,963	\$ -	\$ -	\$ 89,516,572
CEPP South S-355W Gated Spillway(P1008)	\$ 43,142	\$ -	\$ -	\$ 15,000,000	\$ 287,000	\$ -	\$ -	\$ -	\$ -	\$ 15,330,142
CERP Biscayne Bay Coastal Wetlands Ph 2	\$ 336,121	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ 7,336,121
CERP Lk Okeechobee WRP ASR Wells (P1044)	\$ 349,703	\$ -	\$ -	\$ 50,612,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,961,805
CERP WERP L-28 South	\$ 61,132	\$ -	\$ -	\$ -	\$ -	\$ 20,209,560	\$ -	\$ -	\$ -	\$ 20,270,692
Clewiston FS Modernization	\$ 117,178	\$ -	\$ -	\$ 26,160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,277,178
CP Okeechobee FS Admin Bldg Replacement	\$ 98,416	\$ -	\$ -	\$ 4,656,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,754,416
CP S332B & S332C Pump Station Repl (PK03	\$ 127,030	\$ -	\$ -	\$ 69,346,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,473,191
IRL C23/24 Storage Components (P0600)	\$ 457,626	\$ -	\$ 73,653	\$ 89,908,956	\$ -	\$ -	\$ 434,164	\$ -	\$ -	\$ 90,874,399
IRLS C-25 Reservoir & STA (P0600)	\$ 141,867	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,141,867
LRWRP Flow-Way 1	\$ 36,181	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,036,181
S-333 Maint Dredging and Low-Sill Weirs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -	\$ 18,000,000
WERP Loop/11ml/US41	\$ 54,593	\$ -	\$ -	\$ -	\$ -	\$ 5,431,004	\$ -	\$ -	\$ -	\$ 5,485,597
Grand Total	\$ 3,527,035	\$ -	\$ 1,957,155	\$ 605,304,735	\$ 296,000	\$ 110,764,900	\$ 21,516,533	\$ -	\$ -	\$ 743,366,358

Major Budget Items not found in the Appendix C Table are provided by budget category below:

- Contracted Services:
 - CERP Planning (\$6.1 million)
 - CERP New Works, including monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, and EAAA-2 STA (\$1.6 million)
 - RECOVER and adaptive assessment and monitoring (\$242,252)
 - Data Management and Interagency Modeling (\$172,000)
 - CEPP Adaptive Management (\$50,000)
- Operating Expenses:
 - CERP New Works, including operations, testing, monitoring and compliance assessment post-construction of project components for C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, and EAAA-2 STA (\$6 million)
 - Program indirect support (\$4.5 million)
 - Permitting support services from USACE and US Fish and Wildlife Service (\$517,115)
 - Program Support (\$95,535)
 - RECOVER and adaptive assessment and monitoring (\$73,800)
- Operating Capital Outlay:
 - Picayune Strand Restoration project support (\$150,000)

IV. PROGRAM ALLOCATIONS

- Interagency Expenditures:
 - RECOVER and adaptive assessment and monitoring (\$1.5 million)
 - CEPP ecological response to flow/load and biogeochemical monitoring (\$280,103)
 - CERP New Works of project components in operational testing and monitoring phase, including C-44 STA and Reservoir, Biscayne Bay Coastal Wetlands, EAA A-2 STA, CEPP South L-67A (\$235,948)
- Debt:
 - Debt service payments (\$13.5 million)

Items funded with Fund Balance include Portions of CEPP New Water Miami and North New River Canal Conveyance Improvement Project (\$1.5 million) and debt service payments (\$139,523).

IV. PROGRAM ALLOCATIONS

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for Fiscal Years 2023-24 (Actual – Unaudited), 2024-25 (Adopted) and 2025-26 (Preliminary Budget).

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2023-24 (Actual - Unaudited)

PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual - Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$39,840,816	\$6,996,831	\$21,134,134	\$1,374,300	\$10,335,551
1.1 - District Water Management Planning	4,758,413	X	X	X	X
1.1.1 Water Supply Planning	2,870,237	X			X
1.1.2 Minimum Flows and Levels	8,060	X			X
1.1.3 Other Water Resources Planning	1,880,116	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	31,827,449	X	X	X	X
1.3 - Technical Assistance	142,167	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	3,112,787		X		X
2.0 Land Acquisition, Restoration and Public Works	622,195,357	116,442,457	167,687,389	2,680,061	335,385,450
2.1 - Land Acquisition	-				
2.2 - Water Source Development	8,757,242	X			
2.2.1 Water Resource Development Projects	379,267	X			
2.2.2 Water Supply Development Assistance	8,377,975	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	610,922,933	X	X	X	X
2.4 - Other Cooperative Projects	727,284	X			
2.5 - Facilities Construction and Major Renovations	1,462				
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	1,786,437		X	X	X
3.0 Operation and Maintenance of Works and Lands	255,891,024	62,028,301	44,388,512	120,602,848	28,871,363
3.1 - Land Management	21,190,761	X	X	X	X
3.2 - Works	170,020,089	X	X	X	X
3.3 - Facilities	4,374,470	X	X	X	X
3.4 - Invasive Plant Control	33,247,171	X	X	X	X
3.5 - Other Operation and Maintenance Activities	6,093,069	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,368,834	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	11,596,630	X	X	X	X
4.0 Regulation	18,257,375	5,936,354	3,163,707	4,669,636	4,487,678
4.1 - Consumptive Use Permitting	4,395,678	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,222,539	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	612,192	X	X	X	X
4.5 - Technology & Information Service	3,026,966	X	X	X	X
5.0 Outreach	1,407,495	351,874	351,874	351,874	351,874
5.1 - Water Resource Education	-				
5.2 - Public Information	1,391,026	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	16,468	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>937,592,066</i>				
6.0 District Management and Administration	35,901,044				
6.1 - Administrative and Operations Support	29,300,371				
6.1.1 - Executive Direction	1,374,045				
6.1.2 - General Counsel / Legal	3,550,385				
6.1.3 - Inspector General	768,220				
6.1.4 - Administrative Support	4,939,809				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,531,802				
6.1.7 - Human Resources	1,603,815				
6.1.8 - Communications	490,476				
6.1.9 - Technology & Information Services	14,041,820				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,600,673				
TOTAL	973,493,111				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2024-25 (Adopted)

PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	57,745,011	19,236,646	24,411,078	1,793,052	12,304,236
1.1 - District Water Management Planning	16,317,628	X	X	X	X
1.1.1 Water Supply Planning	13,876,614	X			X
1.1.2 Minimum Flows and Levels	-	X			X
1.1.3 Other Water Resources Planning	2,441,014	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	37,032,450	X	X	X	X
1.3 - Technical Assistance	201,081	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,193,852		X		X
2.0 Land Acquisition, Restoration and Public Works	881,444,827	170,837,155	231,930,419	4,782,142	473,895,111
2.1 - Land Acquisition	-				
2.2 - Water Source Development	22,397,479	X			
2.2.1 Water Resource Development Projects	275,236	X			
2.2.2 Water Supply Development Assistance	22,122,243	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	856,285,295	X	X	X	X
2.4 - Other Cooperative Projects	396,523	X			
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,365,530		X	X	X
3.0 Operation and Maintenance of Works and Lands	623,411,130	146,725,846	128,034,324	277,152,743	71,498,218
3.1 - Land Management	22,075,726	X	X	X	X
3.2 - Works	514,437,950	X	X	X	X
3.3 - Facilities	5,030,338	X	X	X	X
3.4 - Invasive Plant Control	49,741,605	X	X	X	X
3.5 - Other Operation and Maintenance Activities	8,897,242	X	X	X	X
3.6 - Fleet Services ⁽²⁾	8,699,833	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,528,436	X	X	X	X
4.0 Regulation	25,172,940	8,537,408	4,318,645	6,386,388	5,930,499
4.1 - Consumptive Use Permitting	5,623,579	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,431,588	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	5,053,527	X	X	X	X
4.5 - Technology & Information Service	4,064,246	X	X	X	X
5.0 Outreach	1,510,255	377,564	377,564	377,564	377,564
5.1 - Water Resource Education	-				
5.2 - Public Information	1,478,755	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,589,284,163</i>				
6.0 District Management and Administration	41,047,839				
6.1 - Administrative and Operations Support	34,275,779				
6.1.1 - Executive Direction	949,345				
6.1.2 - General Counsel / Legal	3,278,748				
6.1.3 - Inspector General	875,986				
6.1.4 - Administrative Support	12,889,654				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,582,357				
6.1.7 - Human Resources	2,257,939				
6.1.8 - Communications	494,270				
6.1.9 - Technology & Information Services	10,947,480				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,772,060				
TOTAL	1,630,332,002				

IV. PROGRAM ALLOCATIONS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2025-26 (Preliminary Budget)
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	61,294,516	18,388,191	27,179,336	2,073,355	13,653,634
1.1 - District Water Management Planning	20,507,787	X	X	X	X
1.1.1 Water Supply Planning	13,557,959	X			X
1.1.2 Minimum Flows and Levels	-	X			X
1.1.3 Other Water Resources Planning	6,949,828	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	36,395,004	X	X	X	X
1.3 - Technical Assistance	194,175	X			X
1.4 - Other Water Resources Planning and Monitoring Activities	-				
1.5 - Technology & Information Services	4,197,550		X		X
2.0 Land Acquisition, Restoration and Public Works	925,445,934	162,198,104	222,990,191	3,798,468	536,459,171
2.1 - Land Acquisition	-				
2.2 - Water Source Development	14,395,480	X			
2.2.1 Water Resource Development Projects	267,012	X			
2.2.2 Water Supply Development Assistance	14,128,468	X			
2.2.3 Other Water Source Development Activities	-				
2.3 - Surface Water Projects	908,289,168	X	X	X	X
2.4 - Other Cooperative Projects	401,375	X			
2.5 - Facilities Construction and Major Renovations	-	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	-				
2.7 - Technology & Information Service	2,359,911		X	X	X
3.0 Operation and Maintenance of Works and Lands	539,914,858	140,127,709	95,078,829	261,053,262	43,655,058
3.1 - Land Management	14,938,236	X	X	X	X
3.2 - Works	437,814,284	X	X	X	X
3.3 - Facilities	6,056,138	X	X	X	X
3.4 - Invasive Plant Control	48,614,284	X	X	X	X
3.5 - Other Operation and Maintenance Activities	8,412,339	X	X	X	X
3.6 - Fleet Services ⁽²⁾	9,464,032	X	X	X	X
3.7 - Technology & Information Services ⁽¹⁾	14,615,545	X	X	X	X
4.0 Regulation	25,576,326	8,690,824	4,321,874	6,502,999	6,060,629
4.1 - Consumptive Use Permitting	5,732,415	X			
4.2 - Water Well Construction Permitting and Contractor Licensing	-				
4.3 - Environmental Resource and Surface Water Permitting	10,996,512	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,604,696	X	X	X	X
4.5 - Technology & Information Service	4,242,703	X	X	X	X
5.0 Outreach	1,471,532	367,883	367,883	367,883	367,883
5.1 - Water Resource Education	-				
5.2 - Public Information	1,440,032	X	X	X	X
5.3 - Public Relations	-				
5.4 - Cabinet & Legislative Affairs	31,500	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology & Information Service	-				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>1,553,703,166</i>				
6.0 District Management and Administration	40,901,461				
6.1 - Administrative and Operations Support	34,129,401				
6.1.1 - Executive Direction	960,437				
6.1.2 - General Counsel / Legal	3,368,891				
6.1.3 - Inspector General	891,723				
6.1.4 - Administrative Support	12,692,546				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	2,729,542				
6.1.7 - Human Resources	2,321,154				
6.1.8 - Communications	306,606				
6.1.9 - Technology & Information Services	10,858,502				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	6,772,060				
TOTAL	1,594,604,627				

V. SUMMARY OF STAFFING LEVELS

This section summarizes workforce levels at the District from Fiscal Year 2021-22 to Fiscal Year 2025-26.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25 and 2025-26
 PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAM	WORKFORCE CATEGORY	2021-22 to 2025-26		2021-22 to 2025-26					Adopted to Preliminary 2024-25 to 2025-26	
		Difference	% Change	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
All Programs	Authorized Positions	72	4.88%	1,475	1,475	1,511	1,547	1,547	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	3	3	3	3	3	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	72	4.87%	1,478	1,478	1,514	1,550	1,550	-	0.00%
Water Resources Planning and Monitoring	Authorized Positions	2	0.87%	229	223	222	231	231	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	1	1	1	1	1	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2	0.87%	230	224	223	232	232	-	0.00%
Land Acquisition, Restoration and Public Works	Authorized Positions	4	2.52%	159	166	171	163	163	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	4	2.52%	159	166	171	163	163	-	0.00%
Operation and Maintenance of Works and Lands	Authorized Positions	67	8.86%	756	754	786	823	823	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	67	8.86%	756	754	786	823	823	-	0.00%
Regulation	Authorized Positions	(3)	-1.84%	163	163	163	159	160	1	0.63%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0.00%	2	2	2	2	2	-	0.00%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(3)	-1.82%	165	165	165	161	162	1	0.62%
Outreach	Authorized Positions	-	0.00%	10	10	10	10	10	-	0.00%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0.00%	10	10	10	10	10	-	0.00%
District Management and Administration	Authorized Positions	2	1.27%	158	159	159	161	160	(1)	-0.62%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2	1.27%	158	159	159	161	160	(1)	-0.62%

VI. PERFORMANCE MEASURES

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection 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 Fiscal Year 2023-24 and is in a standard format developed for this report.

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

A. Natural Systems

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

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

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - NATURAL SYSTEMS
 Fiscal Year 2023-24 End of Year Performance Data
 Preliminary Budget - January 15, 2025

Natural Systems Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems		
NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 2023-24	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively		
	Annual	Cumulative
Aquifer	0	14
Estuary	0	6
Lake	0	2
River	0	3
Spring	0	0
Wetland	0	22
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively		
	Annual	Percent
Number of water bodies meeting MFLs	17	42.50%
Number of water bodies with adopted MFLs	40	

- Natural System 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 within an adopted or approved recovery prevention strategy.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - NATURAL SYSTEMS
 Fiscal Year 2023-24 End of Year Performance Data
 Preliminary Budget - January 15, 2025

Natural Systems Primary Goal: To restore the hydrology of natural systems and improve water quality of natural systems		
NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition		
Annual Measures	Fiscal Year 2023-24	
For water bodies not meeting their adopted MFLs, the number percentage of those water bodies with an adopted recovery or prevention strategy		
	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	23	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	23	

VI. PERFORMANCE MEASURES

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.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER QUALITY
 Fiscal Year 2023-24 End of Year Performance Data
 Preliminary Budget - January 15, 2025

Water Quality Primary Goal: To achieve and maintain surface water quality standards										
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		Fiscal Year 2023-24 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total										
	Median		Median		Median		Median			
Exemptions and noticed general permits	30.00		30.00		28.00		20.00		29.00	
Individually processed permits	86.00		60.00		53.50		57.00		63.00	
All authorizations combined	65.00		57.00		50.00		50.00		56.00	
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	\$423,371.13	\$283.19	\$414,569.81	\$275.28	\$451,197.24	\$285.93	\$400,349.22	\$274.21	\$1,689,487.40	\$279.76
Number of permits	1,495		1,506		1,578		1,460		6,039	
For ERPs, in-House application to staff ratio for all permit types										
	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	1,495	67.65	1,506	70.37	1,578	67.73	1,460	66.36	6,039	68.01
Number of staff for the permit areas	22.10		21.40		23.30		22.00		88.80	

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 (million gallons per day) 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).

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
 Fiscal Year 2023-24 End of Year Performance Data
 Preliminary Budget - January 15, 2025

Water Supply Primary Goal: To ensure a safe and adequate source of water for all users	
WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs	
Annual Measures	Fiscal Year 2022-23*
District-wide, the quantity (MGD) of the 2010-2030 Public Supply increase in demand that has been met, excluding water conservation projects	MGD 205.15
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day)	GPCD 85.28

*Fiscal Year 2022-23 latest data available. Fiscal Year 2023-24 will be available January 2025

- 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.

VI. PERFORMANCE MEASURES

- For CUPs, in-house application to staff ratio for all permit types.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - WATER SUPPLY
 Fiscal Year 2023-24 End of Year Performance Data
 Preliminary Budget - January 15, 2025

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

WS Objective 2: Identify the efficiency of permit review, issuance and relative cost of permit processing										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Fiscal Year 2023-24 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	17.00		20.00		15.00		21.00		17.00	
All authorizations combined	17.00		20.00		15.00		21.00		18.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$206,750.89	\$311.37	\$202,090.56	\$295.45	\$202,090.56	\$287.47	\$199,469.05	\$258.71	\$810,401.06	\$287.17
Number of permits	664		684		703		771		2,822	
For CUPs, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	664	47.77	684	49.21	703	50.58	771	55.47	2,822	50.76
Number of staff for the permit areas	13.90		13.90		13.90		13.90		55.60	

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 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).

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
PERFORMANCE MEASURES - MISSION SUPPORT
 Fiscal Year 2023-24 End of Year Performance Data
 Preliminary Budget - January 15, 2025

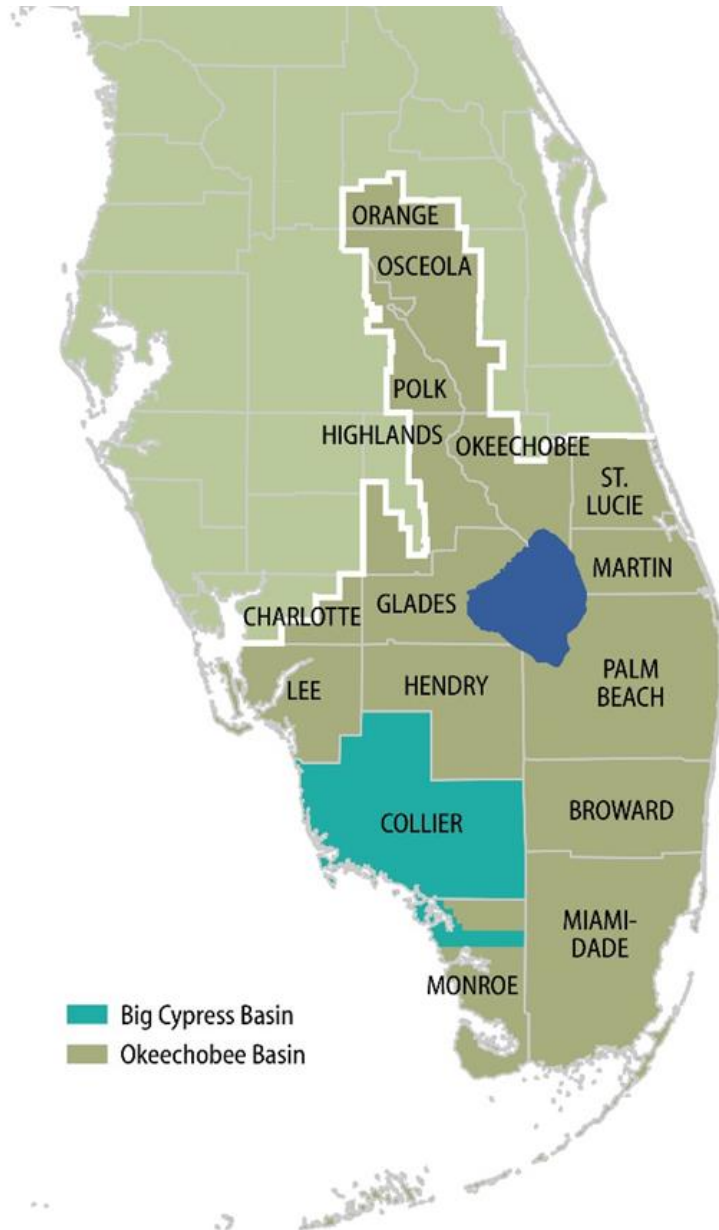
Mission Support Primary Goal: Support District core programs both effectively and efficiently

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs		
Annual Measures	Fiscal Year 2021-22 Unaudited	
Administrative Costs (State 5.0 & 6.0) as a Percentage of Total Expenditures (report cumulative totals for each quarter during a fiscal year)	Number	Percent
Administrative Costs (State Programs 5.0 & 6.0)	\$47,698,404	4.74%
Total expenditures (State Programs 1.0 through 6.0)	\$1,005,611,239	unaudited

VII. BASIN BUDGETS

The Florida State Legislature enacted the Water Resources Act in 1972 which divided the state into five regional Water Management Districts defined along natural hydrologic boundaries. This Act (Chapter 373) also greatly expanded the responsibilities of the Districts. Further definition of water management roles was established as a result of a legislative amendment resulting in the establishment of two basin boards within the South Florida Water Management District. The basins were named Okeechobee Basin and Big Cypress Basin.

Figure 5. Map of District Basins Geographic Areas



VII. BASIN BUDGETS

A. Big Cypress Basin

The Big Cypress Basin encompasses all of Collier and a small portion of mainland Monroe counties. The basin also includes the natural lands of the Corkscrew Swamp and Sanctuary, the Big Cypress National Preserve, the Florida Panther National Wildlife Refuge, the Fakahatchee Strand, the Corkscrew Regional Ecosystem Watershed, Picayune Strand State Forest, and the 10,000 Islands. Programs include the Big Cypress Basin Watershed Management Plan, stormwater projects, and other capital improvements projects to store additional water, recharge groundwater, and improve water quality in Naples Bay.

Property owners within the Big Cypress Basin were most recently assessed through the Fiscal Year 2024-25 Adopted Budget the aggregate millage rate of 0.1926 mills, which is comprised of the District-at-large millage rate of 0.0948 mills and the Big Cypress Basin millage rate of 0.0978 mills.

The Fiscal Year 2025-26 proposed millage rate for the property owners within the Big Cypress Basin is 0.1926 mills, which is comprised of the District-at-large continuation millage rate of 0.0948 mills and the Big Cypress Basin continuation millage rate of 0.0978 mills. Final millage rates and budget for the proposed Fiscal Year 2025-26 Big Cypress Basin Budget will be presented for discussion and approval by the Basin Board in August 2025 and will be presented for discussion and adoption by the District Governing Board in September 2025.

VII. BASIN BUDGETS

ACTUAL UNAUDITED - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2023-24

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
Non-dedicated Revenues Subtotal							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 849,969	\$ -	\$ 6,768,740	\$ -	\$ 46,520	\$ 218,829	\$ 7,884,058
Fund Balance			6,049,989				\$ 6,049,989
Debt - Certificate of Participation (COPS)							
Local Revenues							
State General Revenues							
Land Acquisition Trust Fund							
FDEP/EPC Gardiner Trust Fund							
P2000 Revenue							
FDOT/Mitigation							
Water Management Lands Trust Fund							
Water Protection & Sustainability Trust Fund (WPSTF)							
Florida Forever							
Save Our Everglades Trust Fund							
Alligator Alley Tolls							
Other State Revenue							
Federal Revenues			153				153
Federal through State (FDEP)							
Dedicated Revenues Subtotal	849,969	-	12,818,882	-	46,520	218,829	\$ 13,934,200
TOTAL REVENUES	\$ 849,969	\$ -	\$ 12,818,882	\$ -	\$ 46,520	\$ 218,829	\$ 13,934,200
EXPENDITURES							
Salaries and Benefits	\$ 551,644	\$ -	\$ 2,026,526	\$ -	\$ 46,520	\$ -	\$ 2,624,690
Other Personal Services							
Contracted Services	\$ 74,414	\$ -	\$ 489,860	\$ -	\$ -	\$ -	\$ 564,274
Operating Expenses	\$ 59,323	\$ -	\$ 2,174,090	\$ -	\$ -	\$ 218,829	\$ 2,452,242
Operating Capital Outlay			\$ 1,540,486				\$ 1,540,486
Fixed Capital Outlay			\$ 537,931				\$ 537,931
Interagency Expenditures	\$ 164,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,588
Debt							
Reserves							
TOTAL EXPENDITURES	\$ 849,969	\$ -	\$ 6,768,893	\$ -	\$ 46,520	\$ 218,829	\$ 7,884,211
PERSONNEL							
Full-time Equivalents	5	-	20	-	-	-	25
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	5	-	20	-	-	-	25

VII. BASIN BUDGETS

ADOPTED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2024-25

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 1,439,590	\$ -	\$ 12,778,706	\$ -	\$ 35,852	\$ 345,000	\$ 14,599,148
Fund Balance	\$ -	\$ -	\$ 7,407,797	\$ -	\$ -	\$ -	\$ 7,407,797
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State General Revenues	-	-	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	-
P2000 Revenue	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	-
Florida Forever	-	-	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-
Federal through State (FDEP)	-	-	-	-	-	-	-
<i>Dedicated Revenues Subtotal</i>	1,439,590	-	20,186,503	-	35,852	345,000	\$ 22,006,945
TOTAL REVENUES	\$ 1,439,590	\$ -	\$ 20,186,503	\$ -	\$ 35,852	\$ 345,000	\$ 22,006,945
EXPENDITURES							
Salaries and Benefits	\$ 820,220		\$ 2,280,354		\$ 35,852		\$ 3,136,426
Other Personal Services							-
Contracted Services	\$ 61,000		\$ 907,326				\$ 968,326
Operating Expenses	\$ 14,780		\$ 4,648,823			\$ 345,000	\$ 5,008,603
Operating Capital Outlay			\$ 1,450,000				\$ 1,450,000
Fixed Capital Outlay			\$ 8,900,000				\$ 8,900,000
Interagency Expenditures	\$ 543,590						\$ 543,590
Debt							-
Reserves			\$ 2,000,000				\$ 2,000,000
TOTAL EXPENDITURES	\$ 1,439,590	\$ -	\$ 20,186,503	\$ -	\$ 35,852	\$ 345,000	\$ 22,006,945
PERSONNEL							
Full-time Equivalents	5	-	20	-	-	-	25
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	5	-	20	-	-	-	25

VII. BASIN BUDGETS

PRELIMINARY BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2025-26

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Big Cypress Basin

	Water Resources Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
Non-dedicated Revenues Subtotal							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,032,020	\$ -	\$ 12,219,813	\$ -	\$ 36,201	\$ 345,000	\$ 15,633,034
Fund Balance	\$ -	\$ -	\$ 2,900,000	\$ -	\$ -	\$ -	\$ 2,900,000
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	-	-	-	-	\$ -
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
Dedicated Revenues Subtotal	3,032,020	-	15,119,813	-	36,201	345,000	\$ 18,533,034
TOTAL REVENUES	\$ 3,032,020	\$ -	\$ 15,119,813	\$ -	\$ 36,201	\$ 345,000	\$ 18,533,034
EXPENDITURES							
Salaries and Benefits	\$ 811,166	\$ -	\$ 2,372,464	\$ -	\$ 36,201	\$ -	\$ 3,219,831
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 1,662,484	\$ -	\$ 2,057,326	\$ -	\$ -	\$ -	\$ 3,719,810
Operating Expenses	\$ 14,780	\$ -	\$ 5,014,823	\$ -	\$ -	\$ 345,000	\$ 5,374,603
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ 3,675,200	\$ -	\$ -	\$ -	\$ 3,675,200
Interagency Expenditures	\$ 543,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 543,590
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
TOTAL EXPENDITURES	\$ 3,032,020	\$ -	\$ 15,119,813	\$ -	\$ 36,201	\$ 345,000	\$ 18,533,034
PERSONNEL							
Full-time Equivalents	6	-	19	-	-	-	25
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	6	-	19	-	-	-	25

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023-24 (Actual - Unaudited) 2024-25 (Adopted) 2025-26 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

Big Cypress Basin

AD VALOREM TAX COMPARISON BIG CYPRESS BASIN	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	(Preliminary -- Adopted)	(Preliminary -- Adopted)
Ad Valorem Taxes	\$ 11,357,097	\$ 13,870,004	\$ 14,885,531		
New Construction Estimate	\$ 232,496	\$ 434,763	\$ 443,458		
Millage Rate	0.0978	0.0978	0.0978		
Rolled-Back Rate	0.0877	0.0914	0.0930		
Percent Change from Rolled-Back Rate	11.5%	7.0%	5.2%		
Current Year Gross Taxable Value for Operating Purposes	\$138,775,424,931	\$152,359,910,421	\$163,268,879,652	\$ 10,908,969,231	7.2%
Current Year Net New Taxable Value	\$2,486,671,858	\$4,630,654,068	\$4,723,267,150	\$ 92,613,082	2.0%
Current Year Adjusted Taxable Value	\$136,288,753,073	\$147,729,256,353	\$158,545,612,502	\$ 10,816,356,149	7.3%
SOURCE OF FUNDS					
	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
District Revenues	\$ 7,884,058	\$ 14,599,148	\$ 15,633,034	\$ 1,033,886	7.1%
Fund Balance	6,049,989	7,407,797	2,900,000	(4,507,797)	-60.9%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenues	-	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-
FDEP/EPC Gardinier Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	-	-	-	-	-
Federal Revenues	153	-	-	-	-
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	13,934,200	22,006,945	18,533,034	(3,473,911)	-15.8%
SOURCE OF FUNDS TOTAL	\$ 13,934,200	\$ 22,006,945	\$ 18,533,034	\$ (3,473,911)	-15.8%
USE OF FUNDS					
Salaries and Benefits	\$ 2,624,690	\$ 3,136,426	\$ 3,219,831	\$ 83,405	2.7%
Other Personal Services	-	-	-	-	-
Contracted Services	564,274	968,326	3,719,810	2,751,484	284.1%
Operating Expenses	2,452,242	5,008,603	5,374,603	366,000	7.3%
Operating Capital Outlay	1,540,486	1,450,000	-	(1,450,000)	-100.0%
Fixed Capital Outlay	537,931	8,900,000	3,675,200	(5,224,800)	-58.7%
Interagency Expenditures	164,588	543,590	543,590	-	0.0%
Debt	-	-	-	-	-
Reserves	-	2,000,000	2,000,000	-	0.0%
USE OF FUNDS TOTAL	\$ 7,884,211	\$ 22,006,945	\$ 18,533,034	\$ (3,473,911)	-15.8%
WORKFORCE					
Authorized Positions	25	25	25	-	0.0%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	25	25	25	-	0.0%

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
 Fiscal Years 2023-24 (Actual - Unaudited) 2024-25 (Adopted) 2025-26 (Preliminary)
 BIG CYPRESS BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	849,969	1,439,590	3,032,020	1,592,430	110.6%
1.1 - District Water Management Planning	695,323	1,246,998	2,808,170	1,561,172	125.2%
1.1.1 Water Supply Planning	-	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	695,323	1,246,998	2,808,170	1,561,172	125.2%
1.2 - Research, Data Collection, Analysis and Monitoring	154,646	192,592	223,850	31,258	16.2%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	-	-	-	-	-
2.0 Land Acquisition, Restoration and Public Works	-	-	-	-	-
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	-	-	-	-	-
2.2.1 Water Resource Development Projects	-	-	-	-	-
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	-	-	-	-	-
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	-	-	-	-	-
3.0 Operation and Maintenance of Lands and Works	6,768,892	20,186,503	15,119,813	(5,066,690)	-25.1%
3.1 - Land Management	192,247	1,771,573	188,225	(1,583,348)	-89.4%
3.2 - Works	5,221,809	16,545,516	13,033,299	(3,512,217)	-21.2%
3.3 - Facilities	62,649	99,831	101,198	1,367	1.4%
3.4 - Invasive Plant Control	835,610	1,308,975	1,314,068	5,093	0.4%
3.5 - Other Operation and Maintenance Activities	89,337	134,595	142,111	7,516	5.6%
3.6 - Fleet Services	360,626	326,013	340,912	14,899	4.6%
3.7 - Technology & Information Services	6,612	-	-	-	-
4.0 Regulation	-	-	-	-	-
4.1 - Consumptive Use Permitting	-	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	-	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	-	-	-	-	-
4.5 - Technology & Information Service	-	-	-	-	-
5.0 Outreach	46,520	35,852	36,201	349	1.0%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	46,520	35,852	36,201	349	1.0%
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	-	-	-	-	-
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>7,665,381</i>	<i>21,661,945</i>	<i>18,188,034</i>	<i>(3,473,911)</i>	<i>-16.0%</i>
6.0 District Management and Administration	218,829	345,000	345,000	-	0.0%
6.1 - Administrative and Operations Support	-	-	-	-	-
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	-	-	-	-	-
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	-	-	-	-	-
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Other	-	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	218,829	345,000	345,000	-	0.0%
GRAND TOTAL	7,884,209	22,006,945	18,533,034	(3,473,911)	-15.8%

VII. BASIN BUDGETS

B. Okeechobee Basin

The Okeechobee Basin is based on the sprawling Kissimmee-Okeechobee-Everglades ecosystem, which stretches from Central Florida's Chain of Lakes to Lake Okeechobee and south to the Florida Keys. It includes the 700,000 acres within the Everglades Agricultural Area, the heavily developed southeast coast, and Everglades National Park. The Okeechobee Basin encompasses whole or parts of 15 of the 16 counties (excludes Collier County) within the District's boundaries of central and southern Florida.

Property owners within the Okeechobee Basin were most recently assessed through the Fiscal Year 2024-25 Adopted Budget an aggregate millage rate of 0.2301 mills, which is comprised of the District-at-large millage rate of 0.0948 mills, the Okeechobee Basin millage rate of 0.1026 mills and the Everglades Construction Project millage rate of 0.0327 mills.

The Fiscal Year 2025-26 proposed millage rate for the property owners within the Okeechobee Basin is 0.2301 mills, which is comprised of the District-at-large continuation millage rate of 0.0948 mills, the Okeechobee Basin continuation millage rate of 0.1026 mills and the Everglades Construction Project continuation millage rate of 0.0327 mills. Final millage rates and budget for the proposed Fiscal Year 2025-26 Budget will be presented for discussion and adoption by the District Board in September 2025.

VII. BASIN BUDGETS

ACTUAL UNAUDITED - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2023-24

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,632,194	\$ 10,448,720	\$ 91,370,873	\$ 142,201	\$ 17,887	\$ 4,252,133	\$ 109,864,007
Fund Balance	-	-	35,454,364	-	-	-	\$ 35,454,364
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	18,977	-	-	-	\$ 18,977
State General Revenues	-	93,009	-	-	-	-	\$ 93,009
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	5,246	-	-	-	\$ 5,246
Federal Revenues	-	-	6,961,670	-	-	-	\$ 6,961,670
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,632,194	10,541,729	133,811,130	142,201	17,887	4,252,133	\$ 152,397,273
TOTAL REVENUES	\$ 3,632,194	\$ 10,541,729	\$ 133,811,130	\$ 142,201	\$ 17,887	\$ 4,252,133	\$ 152,397,273
EXPENDITURES							
Salaries and Benefits	\$ 2,087,011	\$ 6,426,760	\$ 57,025,280	\$ 87,911	\$ -	\$ 810,972	\$ 66,437,934
Other Personal Services	\$ 23,188						\$ 23,188
Contracted Services	\$ 261,536	\$ 1,051,364	\$ 3,448,776		\$ 7,989	\$ 17,371	\$ 4,787,036
Operating Expenses	\$ 83,661	\$ 2,284,238	\$ 31,338,015	\$ 54,290	\$ 9,897	\$ 3,423,790	\$ 37,193,892
Operating Capital Outlay	\$ 94,127	\$ 282,314	\$ 4,882,256				\$ 5,258,698
Fixed Capital Outlay		\$ 144,452	\$ 1,329,069				\$ 1,473,521
Interagency Expenditures	\$ 1,082,671	\$ 352,601	\$ 134,321				\$ 1,569,593
Debt			\$ 199,048			\$ -	\$ 199,048
Reserves							\$ -
TOTAL EXPENDITURES	\$ 3,632,194	\$ 10,541,729	\$ 98,356,766	\$ 142,201	\$ 17,887	\$ 4,252,133	\$ 116,942,909
PERSONNEL							
Full-time Equivalents	17	54	492	-	-	-	563
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	17	54	492	-	-	-	563

VII. BASIN BUDGETS

ADOPTED BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2024-25

SOUTH FLORIDA WATER MANAGEMENT DISTRICT Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,931,920	\$ 14,014,091	\$ 131,449,982	\$ -	\$ 27,000	\$ 3,483,575	\$ 152,906,568
Fund Balance		569,144	44,810,378				\$ 45,379,522
Debt - Certificate of Participation (COPS)							\$ -
Local Revenues							\$ -
State General Revenues							\$ -
Land Acquisition Trust Fund							\$ -
FDEP/EPC Gardiner Trust Fund							\$ -
P2000 Revenue							\$ -
FDOT/Mitigation							\$ -
Water Management Lands Trust Fund							\$ -
Water Protection & Sustainability Trust Fund (WPSTF)							\$ -
Florida Forever							\$ -
Save Our Everglades Trust Fund							\$ -
Alligator Alley Tolls							\$ -
Other State Revenue							\$ -
Federal Revenues			4,981,194				\$ 4,981,194
Federal through State (FDEP)							\$ -
<i>Dedicated Revenues Subtotal</i>	3,931,920	14,583,235	181,241,554	-	27,000	3,483,575	\$ 203,267,284
TOTAL REVENUES	\$ 3,931,920	\$ 14,583,235	\$ 181,241,554	\$ -	\$ 27,000	\$ 3,483,575	\$ 203,267,284
EXPENDITURES							
Salaries and Benefits	\$ 2,194,966	\$ 8,031,770	\$ 63,667,662			\$ 263	\$ 73,894,661
Other Personal Services	\$ 32,822	\$ 2,360,125	\$ 2,428,867				\$ 4,821,814
Contracted Services	\$ 415,698	\$ 2,768,540	\$ 36,260,009		\$ 27,000		\$ 39,471,247
Operating Expenses	\$ 244,402	\$ 415,500	\$ 314,372			\$ 3,483,312	\$ 4,457,586
Operating Capital Outlay	\$ 50,000	\$ 569,144	\$ 40,127,337				\$ 40,746,481
Fixed Capital Outlay		\$ 438,156	\$ 205,520				\$ 643,676
Interagency Expenditures	\$ 994,032						\$ 994,032
Debt							\$ -
Reserves			\$ 38,237,787				\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,931,920	\$ 14,583,235	\$ 181,241,554	\$ -	\$ 27,000	\$ 3,483,575	\$ 203,267,284
PERSONNEL							
Full-time Equivalents	17	58	521	-	-	-	596
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	17	58	521	-	-	-	596

VII. BASIN BUDGETS

PRELIMINARY BUDGET - REVENUES, EXPENDITURES, AND PERSONNEL BY PROGRAM FOR FISCAL YEAR 2025-26

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Okeechobee Basin

	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Lands and Works	Regulation	Outreach	Management and Administration	TOTAL
REVENUES							
<i>Non-dedicated Revenues</i>							
Fund Balance							
Ad Valorem Taxes							
Permit & License Fees							
Local Revenues							
State General Revenue							
Miscellaneous Revenues							
<i>Non-dedicated Revenues Subtotal</i>							\$ -
<i>Dedicated Revenues</i>							
District Revenues	\$ 3,411,377	\$ 15,133,601	\$ 141,586,218	\$ -	\$ 27,000	\$ 3,483,312	\$ 163,641,508
Fund Balance	-	-	38,245,287	-	-	-	\$ 38,245,287
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	\$ -
Local Revenues	-	-	-	-	-	-	\$ -
State General Revenues	-	-	-	-	-	-	\$ -
Land Acquisition Trust Fund	-	-	-	-	-	-	\$ -
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-	-	\$ -
P2000 Revenue	-	-	-	-	-	-	\$ -
FDOT/Mitigation	-	-	-	-	-	-	\$ -
Water Management Lands Trust Fund	-	-	-	-	-	-	\$ -
Water Protection & Sustainability Trust Fund (WPSTF)	-	-	-	-	-	-	\$ -
Florida Forever	-	-	-	-	-	-	\$ -
Save Our Everglades Trust Fund	-	-	-	-	-	-	\$ -
Alligator Alley Tolls	-	-	-	-	-	-	\$ -
Other State Revenue	-	-	-	-	-	-	\$ -
Federal Revenues	-	-	5,481,194	-	-	-	\$ 5,481,194
Federal through State (FDEP)	-	-	-	-	-	-	\$ -
<i>Dedicated Revenues Subtotal</i>	3,411,377	15,133,601	185,312,699	-	27,000	3,483,312	\$ 207,367,989
TOTAL REVENUES	\$ 3,411,377	\$ 15,133,601	\$ 185,312,699	\$ -	\$ 27,000	\$ 3,483,312	\$ 207,367,989
EXPENDITURES							
Salaries and Benefits	\$ 1,654,202	\$ 7,018,396	\$ 62,518,803				\$ 71,191,401
Other Personal Services	\$ 32,822						\$ 32,822
Contracted Services	\$ 415,847	\$ 3,448,115	\$ 5,292,394		\$ 27,000		\$ 9,183,356
Operating Expenses	\$ 314,474	\$ 4,074,434	\$ 49,206,847			\$ 3,483,312	\$ 57,079,067
Operating Capital Outlay		\$ 154,500	\$ 13,988,050				\$ 14,142,550
Fixed Capital Outlay			\$ 15,868,818				\$ 15,868,818
Interagency Expenditures	\$ 994,032	\$ 438,156	200000				\$ 1,632,188
Debt							\$ -
Reserves			\$ 38,237,787				\$ 38,237,787
TOTAL EXPENDITURES	\$ 3,411,377	\$ 15,133,601	\$ 185,312,699	\$ -	\$ 27,000	\$ 3,483,312	\$ 207,367,989
PERSONNEL							
Full-time Equivalents	18	58	517	-	-	-	593
Contract/Other	-	-	-	-	-	-	-
TOTAL PERSONNEL	18	58	517	-	-	-	593

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
SOURCES, USES, AND WORKFORCE COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2023-24 (Actual - Unaudited) 2024-25 (Adopted) 2025-26 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

Okeechobee Basin

AD VALOREM TAX COMPARISON OKEECHOBEE BASIN	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
Ad Valorem Taxes	\$ 135,533,365	\$ 147,675,206	\$ 158,396,118		
New Construction Estimate	\$ 1,551,844	\$ 2,855,957	\$ 2,913,076		
Millage Rate	0.1026	0.1026	0.1026		
Rolled-Back Rate	0.0920	0.0945	0.0965		
Percent Change from Rolled-Back Rate	11.5%	8.6%	6.3%		
Current Year Gross Taxable Value for Operating Purposes	\$ 1,386,528,498,910	\$ 1,528,297,216,435	\$ 1,637,723,297,487	\$ 109,426,081,052	7.2%
Current Year Net New Taxable Value	\$ 15,821,320,498	\$ 28,995,666,859	\$ 29,575,580,196	\$ 579,913,337	2.0%
Current Year Adjusted Taxable Value	\$ 1,370,707,178,412	\$ 1,499,301,549,576	\$ 1,608,147,717,291	\$ 108,846,167,715	7.3%
SOURCE OF FUNDS					
	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
<i>Non-dedicated Source of Funds</i>					
Fund Balance	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-
Permit & License Fees	-	-	-	-	-
Local Revenues	-	-	-	-	-
State General Revenue	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
<i>Non-dedicated Source of Funds Subtotal</i>	-	-	-	-	-
<i>Dedicated Source of Funds</i>					
District Revenues	\$ 109,864,007	\$ 152,906,568	\$ 163,641,508	\$ 10,734,940	7.0%
Fund Balance	35,454,364	45,379,522	38,245,287	(7,134,235)	-15.7%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	18,977	-	-	-	-
State General Revenues	93,009	-	-	-	-
Land Acquisition Trust Fund	-	-	-	-	-
FDEP/EPC Gardiner Trust Fund	-	-	-	-	-
P2000 Revenue	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-
Water Quality Assurance (SWIM) Trust Fund	-	-	-	-	-
Florida Forever	-	-	-	-	-
Save Our Everglades Trust Fund	-	-	-	-	-
Alligator Alley Tolls	-	-	-	-	-
Other State Revenue	5,246	-	-	-	-
Federal Revenues	6,961,670	4,981,194	5,481,194	500,000	10.0%
Federal through State (FDEP)	-	-	-	-	-
<i>Dedicated Source of Funds Subtotal</i>	152,397,273	203,267,284	207,367,989	4,100,705	2.0%
SOURCE OF FUNDS TOTAL	\$ 152,397,273	\$ 203,267,284	\$ 207,367,989	\$ 4,100,705	2.0%
USE OF FUNDS					
Salaries and Benefits	\$ 66,437,934	\$ 73,894,661	\$ 71,191,401	\$ (2,703,260)	-3.7%
Other Personal Services	23,188	4,821,814	32,822	(4,788,992)	-99.3%
Contracted Services	4,787,036	39,471,247	9,183,356	(30,287,891)	-76.7%
Operating Expenses	37,193,892	4,457,586	57,079,067	52,621,481	1180.5%
Operating Capital Outlay	5,258,698	40,746,481	14,142,550	(26,603,931)	-65.3%
Fixed Capital Outlay	1,473,521	643,676	15,868,818	15,225,142	2365.3%
Interagency Expenditures	1,569,593	994,032	1,632,188	638,156	64.2%
Debt	199,048	-	-	-	-
Reserves	-	38,237,787	38,237,787	-	0.0%
USE OF FUNDS TOTAL	\$ 116,942,909	\$ 203,267,284	\$ 207,367,989	\$ 4,100,705	2.0%
WORKFORCE					
Authorized Positions	563	596	593	(3)	-0.5%
Contingent Worker	-	-	-	-	-
Other Personal Services	-	-	-	-	-
TOTAL WORKFORCE	563	596	593	(3)	-0.5%

VII. BASIN BUDGETS

SOUTH FLORIDA WATER MANAGEMENT DISTRICT
THREE YEAR USES OF FUNDS BY PROGRAM
 Fiscal Years 2023-24 (Actual - Unaudited) 2024-25 (Adopted) 2025-26 (Preliminary)
 OKEECHOBEE BASIN

PROGRAMS AND ACTIVITIES	Fiscal Year 2023-24 (Actual - Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary Budget)	Difference in \$ (Preliminary -- Adopted)	% of Change (Preliminary -- Adopted)
1.0 Water Resources Planning and Monitoring	3,632,194	3,931,920	3,411,377	(520,543)	-13.2%
1.1 - District Water Management Planning	251,470	64,133	46,827	(17,306)	-27.0%
1.1.1 Water Supply Planning	214,641	-	-	-	-
1.1.2 Minimum Flows and Levels	-	-	-	-	-
1.1.3 Other Water Resources Planning	36,830	64,133	46,827	(17,306)	-27.0%
1.2 - Research, Data Collection, Analysis and Monitoring	3,305,908	3,866,687	3,364,550	(502,137)	-13.0%
1.3 - Technical Assistance	-	-	-	-	-
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	74,815	1,100	-	(1,100)	-100.0%
2.0 Land Acquisition, Restoration and Public Works	10,541,729	14,583,235	15,133,601	550,366	3.8%
2.1 - Land Acquisition	-	-	-	-	-
2.2 - Water Source Development	14,275	17,130	3,426	(13,704)	-80.0%
2.2.1 Water Resource Development Projects	14,275	17,130	3,426	(13,704)	-80.0%
2.2.2 Water Supply Development Assistance	-	-	-	-	-
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	10,133,992	13,857,296	14,442,860	585,564	4.2%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	-	-	-	-
2.6 - Other Acquisition and Restoration Activities	-	-	-	-	-
2.7 - Technology & Information Service	393,462	708,809	687,315	(21,494)	-3.0%
3.0 Operation and Maintenance of Lands and Works	98,356,766	181,241,554	185,312,699	4,071,145	2.2%
3.1 - Land Management	6,603,699	6,273,867	7,487,791	1,213,924	19.3%
3.2 - Works	70,672,254	153,440,487	150,374,080	(3,066,407)	-2.0%
3.3 - Facilities	389,863	217,872	206,567	(11,305)	-5.2%
3.4 - Invasive Plant Control	6,403,986	7,654,306	10,679,736	3,025,430	39.5%
3.5 - Other Operation and Maintenance Activities	2,477,864	3,476,133	2,689,176	(786,957)	-22.6%
3.6 - Fleet Services	6,721,092	3,721,693	7,587,661	3,865,968	103.9%
3.7 - Technology & Information Services	5,088,007	6,457,196	6,287,688	(169,508)	-2.6%
4.0 Regulation	142,201	-	-	-	-
4.1 - Consumptive Use Permitting	2,385	-	-	-	-
4.2 - Water Well Construction Permitting and Contractor Licensing	-	-	-	-	-
4.3 - Environmental Resource and Surface Water Permitting	54,091	-	-	-	-
4.4 - Other Regulatory and Enforcement Activities	-	-	-	-	-
4.5 - Technology & Information Service	85,725	-	-	-	-
5.0 Outreach	17,887	27,000	27,000	-	0.0%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	7,268	-	-	-	-
5.3 - Public Relations	-	-	-	-	-
5.4 - Cabinet & Legislative Affairs	10,618	27,000	27,000	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Service	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>112,690,776</i>	<i>199,783,709</i>	<i>203,894,677</i>	<i>4,100,968</i>	<i>2.1%</i>
6.0 District Management and Administration	4,252,133	3,483,575	3,483,312	(263)	0.0%
6.1 - Administrative and Operations Support	2,019,372	287,256	286,993	(263)	-0.1%
6.1.1 - Executive Direction	-	-	-	-	-
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	385,639	263	-	(263)	-100.0%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	172,800	-	-	-	-
6.1.7 - Human Resources	6,756	-	-	-	-
6.1.8 - Communications	167,178	286,993	286,993	-	0.0%
6.1.9 - Other	1,286,999	-	-	-	-
6.2 - Computers / Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other (Tax Collector / Property Appraiser Fees)	2,232,761	3,196,319	3,196,319	-	0.0%
GRAND TOTAL	116,942,909	203,267,284	207,367,989	4,100,705	2.0%

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.

The mandated Consolidated Annual Report (CAR) is satisfied by the South Florida Water Management District utilizing the South Florida Environmental Report (SFER) – Volume II as well as portions of Volume I. This is a major consolidation effort authorized by the Florida Legislature in 2005-36, Laws of Florida, and Subsection 373.036(7), F.S. The SFERs for current and historical years are posted on the District's website at <https://www.sfwmd.gov/science-data/scientific-publications-sfer>

The following table is supplemented with the list of reports consolidated into the three-volume SFER (due annually on March 1) that are provided to the state and linked to the Tentative Budget submission (due annually on August 1).

VIII. APPENDICIES

PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
Preliminary Budget	Annually January 15	Candida Heater	cheater@sfwmd.gov 561-682-6486
Tentative Budget	Annually August 1	Candida Heater	cheater@sfwmd.gov 561-682-6486
VOLUME I – THE SOUTH FLORIDA ENVIRONMENT			
<p>South Florida Hydrology and Water Management - Volume I, Chapter 2A A water year review of the South Florida regional water management system along with the impacts from hydrologic variation. This chapter does not fulfill statutory requirements.</p>	Annually March 1	Nicole Cortez	ncortez@sfwmd.gov 561-254-4380
<p>Water and Climate Resilience Metrics – Volume I, Chapter 2B As part of a series of resilience initiatives, the District is currently developing a set of water and climate resilience metrics to track and document shifts and trends in District-managed water and climate observed data. These efforts support the assessment of current and future climate condition scenarios, operational decisions, and District resiliency priorities. This chapter reports on key significant findings in terms of long-term trend analysis and potential climate correlation factors observed during the past water year. This chapter does not fulfill statutory requirements.</p>	Annually March 1	Nicole Cortez	ncortez@sfwmd.gov 561-254-4380
<p>Water Quality in the Everglades Protection Area - Volume I, Chapter 3 Provides (1) an assessment of water quality within the Everglades Protection Area (EPA) for the water year, (2) numerous reporting requirements under the Everglades Forever Act (EFA), (3) a preliminary assessment of total phosphorus (TP) criterion achievement, and (4) an annual update of the comprehensive overview of nitrogen and phosphorus concentrations and loads throughout the EPA. The chapter may also contain information related to mercury and sulfur in the Everglades. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, Florida Statutes (F.S.)) and the EFA (Sections</p>	Annually March 1	Mailin Sotolongo-Lopez (DEP)	mailin.sotolongolopez@floridadeop.gov 850-245-2182

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373.4592(4)(d)1, 373.4592(4)(d)5, 373.4592(4)(e), and 373.4592(13), F.S.).			
<p>Nutrient Source Control Programs in the Southern Everglades - Volume I, Chapter 4</p> <p>A water year review of regional nutrient source control program status and related activities in major watersheds within the Southern Everglades. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, and 373.4592(13), F.S.).</p>	Annually March 1	Youchao Wang	ywang@sfwmd.gov 561-682-2895
<p>Restoration Strategies – Design and Construction Status of Water Quality Improvement Projects - Volume I, Chapter 5A</p> <p>Provides the status of the current Restoration Strategies projects for the water year, in accordance with the EFA and National Pollutant Discharge Elimination System (NPDES) permits and associated consent orders. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Section 373.4592(13), F.S.).</p>	Annually March 1	Robert Shuford	rshufor@sfwmd.gov 561-681-8800 x2155
<p>Performance and Operation of the Everglades Stormwater Treatment Areas - Volume I, Chapter 5B</p> <p>Assessments of each Everglades Stormwater Treatment Area (STA) and individual flow-way treatment performance; information on STA operational status, maintenance activities and enhancements; and updates on applied scientific studies relevant to the STAs. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)1, 373.4592(4)(d)5, and 373.4592(13), F.S.).</p>	Annually March 1	Michael Chimney	mchimney@sfwmd.gov 561-682-6523
<p>Restoration Strategies Science Plan - Volume I, Chapter 5C</p> <p>Report on the Science Plan for the Everglades STAs intended to integrate and synthesize information to effectively communicate scientific findings and</p>	Annually March 1	R. Thomas James	tjames@sfwmd.gov (561) 682-6356

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PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
<p>understanding of the plan results to management and stakeholders; cover the progress of the Science Plan implementation; and incorporate the status and findings of research, monitoring, and modeling efforts outlined in the plan. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.), and the EFA (Sections 373.4592(4)(d)3, 373.4592(4)(d)5, and 373.4592(13), F.S.).</p>			
<p>Everglades Systems Assessments - Volume I, Chapter 6 A summary of Everglades Research and evaluation key findings during the water year, presented within five main fields: (1) hydrology, (2) wildlife ecology, (3) plant ecology, (4) ecosystem ecology, and (5) landscape patterns and ecology. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.) and the EFA (Sections 373.4592(4)(d)2, 373.4592(4)(d)5, and 373.4592(13), F.S.).</p>	<p>Annually March 1</p>	<p>Fred Sklar</p>	<p>fsklar@sfwmd.gov 561-682-6504</p>
<p>Status of Invasive Species - Volume I, Chapter 7 A water year status report on invasive species programs that provides updates on priority invasive species, programmatic overviews of regional invasive species initiatives, and key issues linked to managing and preventing biological invasions in South Florida ecosystems. This chapter fulfills requirements for the CAR (Section 373.036(7)(e)2, F.S.), and the EFA (Sections 373.4592(4)(g) and 373.4592(13), F.S.).</p>	<p>Annually March 1</p>	<p>LeRoy Rodgers Alex Onisko</p>	<p>lrodgers@sfwmd.gov 561-682-2773 aonisko@sfwmd.gov 561-682-2254</p>
<p>Northern Everglades and Estuaries Protection Program Annual Progress Report - Volume I, Chapter 8A In accordance with Sections 373.036(7)(e)1 (CAR) and 403.0675, F.S., and NEEPP legislation (Sections 373.4595(3), and 373.4595(6), F.S.), this report (in conjunction with Chapters 8B, 8C, and 8D) comprises the NEEPP Annual Progress Report for the Lake Okeechobee, St. Lucie River, and Caloosahatchee River watersheds. The</p>	<p>Annually March 1</p>	<p>Stacey Ollis</p>	<p>sollis@sfwmd.gov 561-682-2039</p>

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<p>report also documents the status of DEP’s Lake Okeechobee, Caloosahatchee Estuary, and St. Lucie River and Estuary basin management action plans (BMAPs), and Florida Department of Agriculture and Consumer Services’ (FDACS’) implementation of the agricultural nonpoint source best management practices (BMPs) in the Northern Everglades watersheds. It also contains an accounting of Fiscal Year 2023-24 expenditures and includes the NEEPP Fiscal Year 2024-25 Annual Work Plan.</p>			
<p>Lake Okeechobee Watershed Protection Plan 2025 Update – Volume I, Chapter 8B In accordance with Section 373.036(7)(e)1, F.S. (CAR), and NEEPP legislation (Sections 373.4595(3) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for Lake Okeechobee and the Lake Okeechobee Watershed. The report covers the water year status update on the Lake Okeechobee Watershed Research and Water Quality Monitoring Program and the Lake Okeechobee Watershed Construction Project.</p>	<p>Annually March 1</p>	<p>Stacey Ollis</p>	<p>sollis@sfwmd.gov 561-682-2039</p>
<p>St. Lucie River Watershed Protection Plan 2025 Update - Volume I, Chapter 8C In accordance with NEEPP legislation (Sections 373.4595(4) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for the St. Lucie River Watershed. The report covers the water year status update on research and water quality monitoring programs for both the St. Lucie Estuary and St. Lucie River Watershed. It also provides an update on the St. Lucie River Watershed Construction Project.</p>	<p>Annually March 1</p>	<p>Stacey Ollis</p>	<p>sollis@sfwmd.gov 561-682-2039</p>
<p>Caloosahatchee River Watershed Protection Plan 2025 Update - Volume I, Chapter 8D</p>	<p>Annually March 1</p>	<p>Stacey Ollis</p>	<p>sollis@sfwmd.gov 561-682-2039</p>

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PLAN / REPORT / ACTIVITY ¹	DUE DATE	CONTACT	E-MAIL ADDRESS TELEPHONE
<p>In accordance with NEEPP legislation (Sections 373.4595(4) and 373.4595(6), F.S.), this report (in conjunction with Chapter 8A) comprises the NEEPP Annual Progress Report for the Caloosahatchee River Watershed. The report covers the water year status update on research and water quality monitoring programs for both the Caloosahatchee Estuary and Caloosahatchee River Watershed. It also provides an update on the Caloosahatchee River Watershed Construction Project.</p>			
<p>Kissimmee River Restoration and Other Kissimmee Basin Initiatives - Volume I, Chapter 9 A water year status report on activities within the Kissimmee River Basin that include ecosystem restoration, ecological data collection and evaluation, hydrologic modeling, and adaptive management of water and land resources. This chapter does not fulfill any statutory requirements.</p>	<p>Annually March 1</p>	<p>Joseph Koebel Steve Bousquin</p>	<p>jkoebel@sfwmd.gov 561-682-6925 sbousqu@sfwmd.gov 561-682-2719</p>
<p>Volume I Peer and Public Review Process and Products - Volume I, Appendix 1-1 A document provides comments and responses produced for the annual South Florida Environmental Report peer and public review process, which is conducted as required by Section 373.4592(4)(d)5, F.S., of the EFA.</p>	<p>Annually March 1</p>	<p>Kim Richer</p>	<p>kricher@sfwmd.gov 561-682-2425</p>
<p>Comprehensive Everglades Restoration Plan Annual Report – 470 Report - Volume I, Appendix 1-2 In accordance with Sections 373.036(7)(e)3 (CAR) and 373.470(7), F.S., (Everglades Restoration Investment Act), this annual report provides required yearly Comprehensive Everglades Restoration Plan (CERP) financial reporting and status of CERP implementation.</p>	<p>Annually March 1</p>	<p>Gregory Rogers</p>	<p>grogers@sfwmd.gov 561-682-6199</p>
<p>Everglades Forever Act Annual Financial Report – Volume I, Appendix 1-3</p>	<p>Annually March 1</p>	<p>Julie Maytok</p>	<p>jmaytok@sfwmd.gov 561-682-6027</p>

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<p>Pursuant to Section 373.45926(3), F.S., (Everglades Trust Fund) as amended by Section 33 of Chapter 2011-34, this annual report presents required yearly financial reporting on the Everglades Trust Fund and EFA implementation status. This appendix also fulfills requirements set forth for the CAR (Section 373.036(7)(e)4, F.S.) and the EFA (Section 373.4592(14), F.S.).</p>			
<p>SFER VOLUME II – DISTRICT ANNUAL PLANS AND REPORTS</p>			
<p>Fiscal Year 2023-2024 Fiscal and Performance Accountability Report - Volume II, Chapter 2 Implementation status report for the Strategic Plan and resulting Annual Work Plan, including activity summaries and success indicators for the District’s programs and projects during the fiscal year. This chapter fulfills Sections 373.036(2)(f)4 and 373.036(7)(b)1, F.S., for the CAR and 373.199(7)(c), F.S., for the Florida Forever Water Management District Work Plan.</p>	<p>Annually March 1</p>	<p>Deborah Martel</p>	<p>dmartel@sfwmd.gov 561-682-6061</p>
<p>2024 Priority Water Bodies - Volume II, Chapter 3 In accordance with Sections 373.036(7)(b)2, F.S. for the CAR and 373.042, 373.0421 and 373.223(4), F.S.; and Chapter 40E-8, Sections 62-40.473(9), and 62-40.474(5), Florida Administrative Code (F.A.C.) for Minimum Flows and Minimum Water Levels (MFLs) and water reservations, this chapter annually identifies water bodies for which MFLs and water reservations must be established or updated.</p>	<p>Annually March 1</p>	<p>James Beerens</p>	<p>jabeeren@sfwmd.gov 561-682-2028</p>
<p>Five-Year Capital Improvements Plan - Volume II, Chapter 4 In accordance with Sections 216.043 (Budgets for Fixed Capital Outlay), 373.036(7)(b)3 (CAR), 373.536(6)(a)3 (District Budget), and 373.536(6)(a)4 (District Budget), F.S., this annual report of the District’s capital projects covers all the agency’s</p>	<p>Annually March 1</p>	<p>Julie Maytok</p>	<p>jmaytok@sfwmd.gov 561-682-6027</p>

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<p>programs, includes project-level detail, and shows projected expenditures and corresponding funding sources for the five-year reporting period.</p>			
<p>Five-Year Water Resource Development Work Program - Volume II, Chapter 5A In accordance with Sections 373.036(7)(b)4, 373.036(7)(b)5, and 373.036(7)(b)8, F.S., for the CAR and 373.536(6)(a)4, F.S. for the District Budget, the projected five-year period financial costs and water supply benefits for implementing the District’s regional water supply plans, as well as status report of the water resource development efforts in the fiscal year are reported. In addition, this annual report also summarizes the alternative water supply projects funded by the District including the quantity of water made available, agency funding and total cost as required by Section 373.707, F.S. It also contains Projects Associated with a Prevention or Recovery Strategy for Fiscal Year 2024-25 through Fiscal Year 2028-29.</p>	<p>Annually March 1</p>	<p>Stacey Payseno</p>	<p>spayseno@sfwmd.gov 561-682-2577</p>
<p>Projects Associated with a Basin Management Action Plan for Fiscal Year 2025 through Fiscal Year 2029 – Volume II, Appendix 5A-1 Pursuant to Section 373.036(7)(b)8.a., F.S., for the CAR this appendix provides a list of projects associated with BMAPs along with their planned implementation costs.</p>	<p>Annually March 1</p>	<p>Stacey Ollis</p>	<p>sollis@sfwmd.gov 561-682-2039</p>
<p>Projects in the Five-Year Work Program with Grading for Each Watershed, Water Body, or Water Segment – Volume II, Chapter 5B Pursuant to Section 373.036(7)(b)9, F.S., for the CAR, the chapter is an annual report containing a grade for each watershed, water body, or water segment for which projects are located that are associated with BMAPs, MFLs, alternative water supply, and the Cooperative Funding Program (CFP)</p>	<p>Annually March 1</p>	<p>Shimelis Setegn James Beerens</p>	<p>ssetegn@sfwmd.gov 561-682-2252 jabeeren@sfwmd.gov 561-682-2028</p>

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representing the level of impairment and violations of adopted MFLs.			
<p>Florida Forever Work Plan, 2025 Annual Update - Volume II, Chapter 6A</p> <p>As required by Sections 259.105(7)(b) (Florida Forever Act), 373.036(7)(b)6 (CAR), and 373.199(7)(b) (Florida Forever Water Management District Work Plan), F.S., this annual report summarizes current projects eligible for funding under the Florida Forever Act (Chapter 259.105, F.S.), as well as projects eligible for state acquisition monies from the appropriate account or trust fund under Section 373.139(3)(c), F.S. (Acquisition of Real Property), for land acquisition, water resource development, stormwater management, water body restoration, recreational facility construction, public access improvements, and invasive plant control.</p>	<p>Annually March 1</p>	<p>Dolores Arias</p>	<p>doarias@sfwmd.gov 561-682-6838</p>
<p>Land Stewardship Annual Report – Volume II, Chapter 6B</p> <p>As required by Sections 259.101 (Florida Preservation 2000 Act), 373.036(7)(b)(6) (CAR), and 373.199(7)(a) (Florida Forever Water Management District Work Plan), F.S., this annual report summarizes the management and maintenance of lands acquired under the Save Our Rivers Program, Florida Forever Trust Fund, Preservation 2000, and Save Our Everglades Trust Fund on a perpetual basis and lands acquired for CERP and other water resource projects on an interim basis.</p>	<p>Annually March 1</p>	<p>Maria Dessources</p>	<p>mdessour@sfwmd.gov 561-924-5310 x3338</p>
<p>Mitigation Donation Annual Report - Volume II, Chapter 7</p> <p>In accordance with Sections 373.036(7)(b)7 (CAR) and 373.414(1)(b)2 (Additional Criteria for Activities in Surface Water and Wetlands), F.S., this annual report provides a summary on endorsed mitigation projects, including the available mitigation fund balance and</p>	<p>Annually March 1</p>	<p>Karyn Allman Michelle Quigley</p>	<p>kaallman@sfwmd.gov 561-682-7293 mquigley@sfwmd.gov 561-682-6382</p>

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expenditures, and a description of restoration and management activities.			
SFER VOLUME III – ANNUAL PERMIT REPORTS			
Comprehensive Everglades Restoration Plan Regulation Act Projects - Volume III, Chapter 2 Annual report to comply with various reporting conditions required by permits issued by DEP under the Comprehensive Everglades Restoration Plan Regulation Act (CERPRA; Section 373.1502, F.S.).	Annually March 1	Chris King Nirmala Jeyakumar	ctking@sfwmd.gov 561-682-2723 njeyaku@sfwmd.gov 561-682-6471
Everglades Forever Act Projects - Volume III, Chapter 3 Annual report to comply with various reporting conditions required by permits issued by DEP under the EFA (Section 373.4592, F.S.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723
Northern Everglades and Estuaries Protection Program Projects - Volume III, Chapter 4 Annual report to comply with various reporting conditions required by permits issued by DEP under the NEEPP legislation (Section 373.4595, F.S.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723
Environmental Resource Permitting Projects - Volume III, Chapter 5 Annual report to comply with various reporting conditions required by permits issued by DEP under the Environmental Resource Permit Program legislation (Chapter 373, Part IV, F.S., and Title 62, F.A.C.).	Annually March 1	Nirmala Jeyakumar Chris King	njeyaku@sfwmd.gov 561-682-6471 ctking@sfwmd.gov 561-682-2723

¹ Based on 2025 SFER chapter titles and content and 2025 SFER Lead Author List.

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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 alternative water supply (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 \$796.5 million for Fiscal Year 2025-26.

Since Fiscal Year 2019-20, the Governor and Florida Legislature have appropriated funds to the Department of Environmental Protection (DEP) for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse, and other water supply and water resource development projects. Priority funding 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 the DEP for funding considerations. A summary of the AWS projects by anticipated funding type is within the Fiscal Year 2025-26 Preliminary Budget is included in the table below.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT ALTERNATIVE WATER SUPPLY FUNDING Fiscal Year 2025-26 Preliminary Budget

Funding Source	Fiscal Year 2025-26 Preliminary Budget	% of Total
District Funding for AWS	\$ 158,949,854	20.0%
State Funding for AWS	\$ 637,649,745	80.0%
TOTAL FUNDING FOR AWS	\$ 796,599,599	100.00%

District Funding for AWS \$158,889,320

- C&SF and CERP, including Operational Testing and Monitoring: (\$141,990,014)
- Water Supply Program: (\$16,899,306)

State Funding for AWS \$637,649,745

- Alternative Water Supply: (\$14,000,000)
- C&SF: (\$54,782,835)
- Lake Okeechobee Watershed: (\$50,612,102)
- C-43 West Basin Storage Reservoir: (\$92,100,000)
- IRL-S C-25 Reservoir and STA: (\$5,000,000)
- IRL-S C23/C24 North and South Reservoir: (\$89,908,956)
- Loxahatchee River Watershed Restoration: (\$24,290,000)
- CEPP North: (\$165,380,000)
- EAA Storage Reservoir Conveyance/STA/Pump Station: (\$141,575,852)

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C. Outstanding Debt

In November 2006, the District issued \$546,120,000 in Certificates of Participation (COPs) to fund the construction of Everglades restoration projects. COPs are statutorily authorized tax-exempt certificates. In February 2016, the District advanced refunded \$442,025,000 of the outstanding balance of the Series 2006 COPs. This refunding was financed through the issuance of the Series 2015 Refunding COPs with a par value of \$385,425,000. The economic gain on the refunding is a net present value savings of \$72.2 million. The remaining outstanding principal balance at the end of September 30, 2024, for Fiscal Year 2025-26 through Fiscal Year 2036-37 is \$273,400,000.

The status of the District's Series 2015 COPs is summarized below as of September 30, 2024.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT OUTSTANDING DEBT Fiscal Year 2025-26 Preliminary Budget

Series	Original Issue Amount	Maturity	Principal	Interest	Total Requirements
COPs 2015	\$385,425,000	2037	\$17,315,000	\$12,929,625	\$30,244,625

Series	Fiscal Year	Principal	Interest	Total Requirements
COPs 2015	2026-27	\$ 18,180,000	\$ 12,042,250	\$ 30,222,250
	2027-28	\$ 19,085,000	\$ 11,110,625	\$ 30,195,625
	2028-29	\$ 20,040,000	\$ 10,132,500	\$ 30,172,500
	2029-30 thru 2033-34	\$ 115,365,000	\$ 35,019,875	\$ 150,384,875
	2034-35 thru 2035-36	\$ 54,250,000	\$ 5,662,000	\$ 59,912,000
	2036-37	\$ 29,165,000	\$ 729,125	\$ 29,894,125
TOTAL		\$ 256,085,000	\$ 74,696,375	\$ 330,781,375

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D. Consistency Issues for Fiscal Year 2025-26

1. *Prior Fiscal Years' Summary*

In Fiscal Year 2011-12, the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In Fiscal Year 2012-13 the management tiers were re-evaluated based on District size, scope, and programs of each District. The tiers are set at SFWMD Tier 1, SWFWD and SJRWMD at Tier 2, and NFWMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

Additionally, the performance metrics were evaluated annually and in Fiscal Year 2014-15 were finalized to include 7 CUP, 9 ERP, 1 Mission Support, 3 Natural Systems, and 3 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.

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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 Preliminary Budget for the District shows a staffing level of 1,547 FTEs.

The District executive management holds regular meetings to review vacant positions and the justification for their need. Selections for all positions approved for hire are typically hired at or below the budgeted salary amount. Routine oversight and reporting to ensure staffing resources support the agency's operational needs in the most efficient manner.

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. As in recent years, the District is implementing additional pharmacy benefit management controls due to the rising costs of certain prescription drugs. When seeking medical providers and diagnostic testing, employees will continue to have a choice but are incentivized to use lower cost qualified providers. Staff closely analyze plan results throughout the year to track actual claim costs in relation to the budget. Based on future medical and pharmacy cost projections, it is not necessary for the District to make any plan changes for the upcoming calendar year. Prior year plan design changes remain in effect and have positively impacted plan costs. The existing plan design that has been implemented is expected to continue to have the same positive cost saving affect:

- Maintenance medications may be filled in a 90-day supply at certain pharmacies.
- Telehealth/Virtual appointments are available to covered employees at a \$0 Copay.
- Drug manufactures will work directly with some diabetic patients who may be eligible for discounted medication.
- Specialty pharmacy efficiencies are being leveraged to provide better clinical value and price.
- Home delivery pharmacy services have been integrated to reduce retail pharmacy spending.
- Cost containment measures through the out of network protection program aim to reduce out of network cost by negotiating reimbursements to non-contracted providers.
 - Our Network Savings Program (NSP) and Bill Negotiation Services (BNS) can reduce out-of-network costs and provide added savings when health care providers agree to accept discounted reimbursements off their billed charges. When savings are achieved through the NSP/BNS programs, customers may also avoid the risk of balance billing.
 - Payment integrity programs including pre-pay and post-payment recovery identify coordination of benefit and recovery opportunities.

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- Our overpayment identification and recovery strategy utilize both internal and external claim review programs. If overpayments are discovered, vendor partners pursue recovery of the overpayment funds. Internal teams analyze root cause of overpayments to prevent them from happening in the future.

c) Contract and Lease Renewals

The District continues to examine existing contracts and work through the labor and supply chain issues with vendors. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

Negotiated cost savings and cost avoidance are also realized through various competitive procurements of both commodities and services. Savings attributed to specific contracts include the elimination of an annual escalator or negotiation of labor rates and other direct costs. Price agreements are also awarded through a competitive process that offer discounts from suppliers on repetitive requirements. The District requests every firm under a work order contract hold their labor rates for any renewal period remaining in the contract term. For example, Ecological and Environmental Scientific and Technology Support Services and Professional Engineering Services have agreed to maintain their rates for any renewal period. The District also realizes savings through piggy-backing the same rates and conditions from intergovernmental cooperative purchases.

Regarding office space leases, the District is utilizing its owned office space in the most efficient manner possible by leasing out available space. The District currently leases 17,653 square feet of office space to DEP at its headquarters in West Palm Beach. For Fiscal Year 2025-26, the District anticipates receiving \$421,936 in revenue from that lease. The District also leases the 6,216 square foot daycare facility on headquarters campus resulting in \$131,876 in revenue, 4,370 square feet of space in Ft. Myers Service Center to the Edison & Ford Winter Estates resulting in \$44,387 and 4,840 square feet of space to Collier County BCC in the BCB Service Center resulting in \$95,045.

The District rents space for Service Centers located in Orange and Okeechobee Counties. The District also rents space at Palm Beach International Airport as it does not own suitable facilities for Hangar/Office Space. The District is currently working on moving staff from the Okeechobee location to the Okeechobee Field Station once the replacement is completed. Additionally, the District will be leasing office space at the Okeechobee Field Station to Florida Fish and Wildlife Conservation Commission staff.

IX. CONTACTS



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