

Fiscal Year 2025

Final Annual Service Budget

Pursuant to Section 373.536, Florida Statutes



Southwest Florida
Water Management District

WATERMATTERS.ORG • 1-800-423-1476

October 1, 2024
through
September 30, 2025

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Employer

Southwest Florida Water Management District

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WaterMatters.org

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Brian J. Armstrong, P.G.
Executive Director

October 4, 2024

Subject: Fiscal Year 2025 Millage Rate and Final Annual Service Budget

Dear Citizens:

On behalf of the Southwest Florida Water Management District Governing Board, I am pleased to present the District's adopted budget for fiscal year (FY) 2025, which runs from October 1, 2024 through September 30, 2025. The Final Annual Service Budget report has been prepared pursuant to section 373.536, Florida Statutes.

The budget emphasizes our commitment to protecting water resources, minimizing flood risks, and meeting the public's water needs in our four areas of responsibility: water supply, water quality, flood protection and natural systems. The budget meets Governing Board priorities, outlines how the District will achieve its Five-Year Strategic Plan, and complies with legislative directives while furthering the Governor's priorities for Florida's environment with projects to restore springs, improve resiliency to sea-level rise, reduce pollution, and develop alternative water supplies (AWS). Additionally, the FY2025 budget communicates the long-term funding plan, which aligns the District's vision, mission and goals with prudent allocation of fiscal resources and project reserves, demonstrating the District's continued investment in water resources and ongoing commitment to economic growth.

On September 24, 2024, the District's Governing Board adopted a final millage, the rolled-back rate of 0.1909 mill. This is a reduction of 6.6 percent and will save taxpayers \$9.5 million in property taxes.

The budget for FY2025 is \$231.6 million, compared to \$224.8 million for FY2024. More than \$135.1 million, representing over 50 percent of the total budget, is dedicated to projects. The District will commit \$86.6 million to cooperative public and private partnerships resulting in a total investment of approximately \$161 million for sustainable AWS development, water quality improvements, and other water resource management projects, illustrating the District's commitment to putting tax dollars to work. Since 1988, the District and its partners have made a combined investment of more than \$4.1 billion in critical water resource projects.

Springs continue to be a unique destination for both residents and visitors. The District has committed a total of \$3.1 million in the budget toward restoring springs and spring-fed rivers within our region's coastal springs systems. These efforts will provide maximum ecologic and economic benefits in strategic locations through a variety of techniques such as monitoring, research and development, restoration, and septic to sewer conversions.

SUBJECT: Fiscal Year 2025 Millage Rate and Final Annual Service Budget

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The District has prioritized implementing water resource development projects, as outlined in the Regional Water Supply Plan. The budget includes \$76.5 million for AWS projects to continue to reduce the region's dependency on fresh groundwater.

We deliver to you a budget designed to live within our means, meet statutory requirements, operate on a pay-as-you-go basis without debt, and demonstrate our commitment to continually look for opportunities to increase efficiencies while improving the services we provide to the public.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brian J. Armstrong", is written over a faint, light blue circular watermark or seal.

Brian J. Armstrong, P.G.
Executive Director

BJA:ads
Enclosure

SUBJECT: Fiscal Year 2025 Millage Rate and Final Annual Service Budget

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Recipients of the Final Annual Service Budget for Fiscal Year 2025:

Executive Office of the Governor

Ron DeSantis, Governor
Taylor Schrader, Director of Executive Staff

Office of Policy and Budget

Kim Cramer
Jay Arnold
Gerri Hall

Florida Senate

Office of Senate President

Senator Kathleen Passidomo, President
Dennis Baxley, President Pro Tempore
Andrew Mackintosh, Chief of Staff
Reynold Meyer, Deputy Chief of Staff
Katie Betta, Deputy Chief of Staff for Communications

Senate Committee on Appropriations

Senator Doug Broxson, Chair (Alternating Chair of Joint Legislative Budget Commission)
Senator Darryl Rouson, Vice Chair
Tim Sadberry, Staff Director
John Shettle, Deputy Staff Director
Tonya Money, Deputy Staff Director

Senate Appropriations Committee on Agriculture, Environment, and General Government

Senator Jason Brodeur, Chair
Senator Lori Berman, Vice Chair
Giovanni Betta, Staff Director

Senate Committee on Environment and Natural Resources

Senator Ana Maria Rodriguez, Chair
Senator Gayle Harrell, Vice Chair
Ellen Rogers, Staff Director

Senate Committee on Ethics and Elections

Senator Danny Burgess, Chair
Senator Darryl Ervin Rouson, Vice Chair
Dawn Roberts, Staff Director

Senate Committee on Governmental Oversight and Accountability

Senator Bryan Avila, Chair
Senator Tina Scott Polsky, Vice Chair
Tamra Redig, Administrative Assistant
Joe McVaney, Staff Director

Senate Committee on Resiliency

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Senator Jason Pizzo, Vice Chair
Tom Yeatman, Staff Director

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House Majority Office

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Representative Chuck Clemons, Speaker Pro Tempore
Allison Carter, Chief of Staff
Tom Hamby, Deputy Chief of Staff, Policy
Celeste Lewis-Hermandes, Deputy Chief of Staff, Operations
Amber Watts, Deputy Chief of Staff Assistant
Alex Vargo, Director

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Office of the Secretary

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Anna DeCerchio, Chief of Staff
Alex Kernan, Director of Legislative Affairs
Alex Cronin, Deputy Director of Legislative Affairs
Emily Heiden, Legislative Analyst

Ecosystems Restoration Division

Adam Blalock, Deputy Secretary
Kristine Morris, Assistant Deputy Secretary

Office of Water Policy & Ecosystems Restoration

Edward C. Smith, Director
Pamela Flores, Environmental Administrator
Jennifer Adams, Senior Program Analyst

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I. 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: Environmental Land and Water Management Act, Comprehensive Planning Act, Land Conservation Act and 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, Florida Statutes, 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 the taxing authority that emanates from a constitutional amendment passed by Floridians in 1976. The water management districts are governed regionally by boards appointed by the Governor and confirmed by the Senate. There is also general oversight at the state level by the Department of Environmental Protection.

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.

The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District's responsibilities to include managing water supply and protecting water quality and the natural systems in response to evolving water management challenges. The District, along with the other four water management districts, works 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 websites and contact officials at each district. The District's website is www.WaterMatters.org.

I. Introduction

B. Overview of the District

The District includes about 17 percent of the state's total area. The District encompasses all or part* of 16 counties from Levy County in the north to Charlotte County in the south and extends from the Gulf of Mexico east to the highlands of central Florida, as further illustrated below.

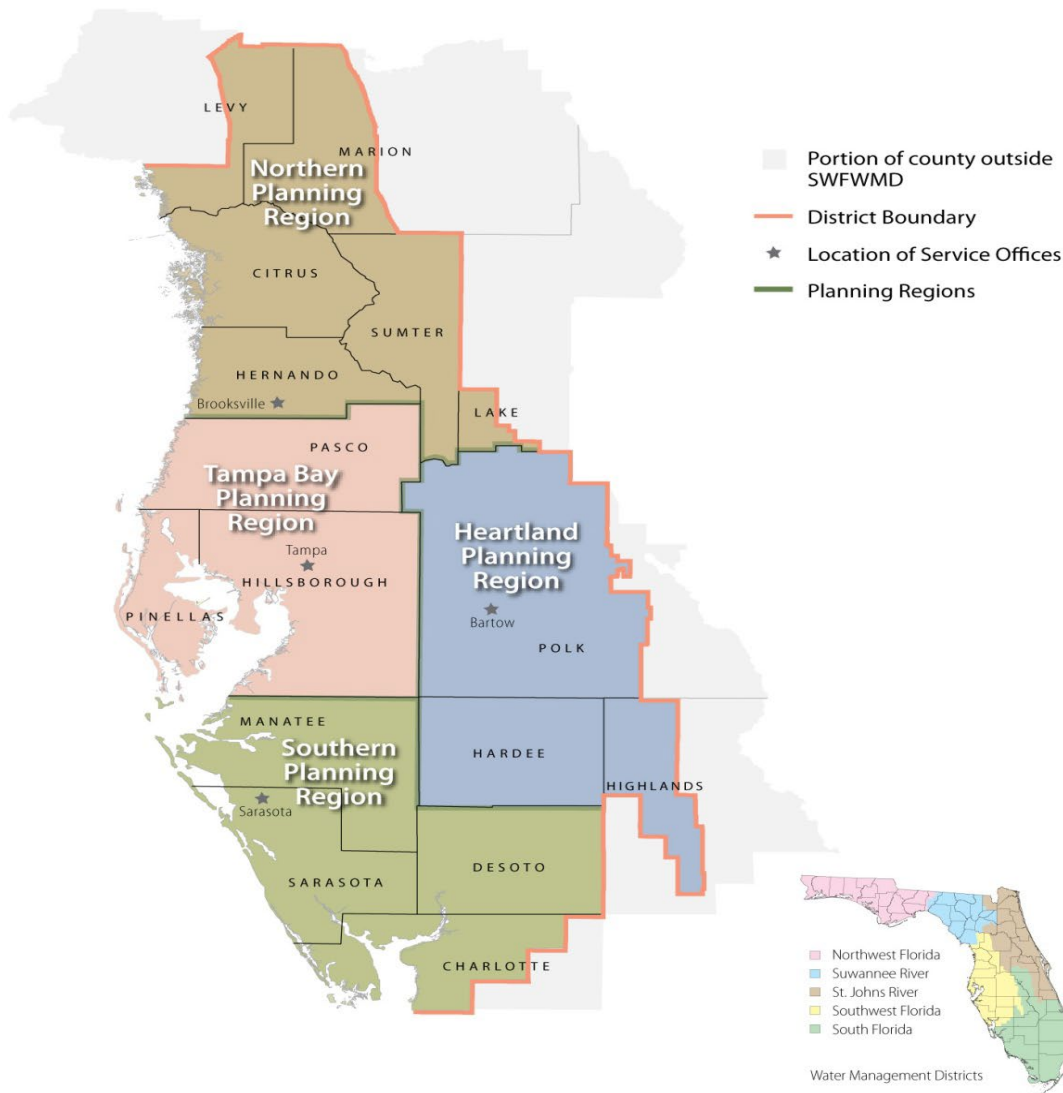
Charlotte*
Hernando
Levy*
Pinellas

Citrus
Highlands*
Manatee
Polk*

DeSoto
Hillsborough
Marion*
Sarasota

Hardee
Lake*
Pasco
Sumter

Southwest Florida
Water Management District



I. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles serving a permanent population estimated to be 5.56 million. Several heavily populated and rapidly growing urban areas lie within this District, as do much of Florida's most productive agricultural land and phosphate mining areas. The region also contains the Green Swamp (headwaters for the Peace, Hillsborough, Withlacoochee and Oklawaha rivers) and numerous lakes, springs, streams and ponds. There are more than 200 springs within the District. Many of these springs are part of the five first-magnitude spring groups: Chassahowitzka River, Crystal River/Kings Bay, Homosassa River, Rainbow River and Weeki Wachee River. For planning purposes, the District is divided into four regions: Northern, Tampa Bay, Heartland and Southern.

The District is a regional governmental authority (special district) involved in many aspects of water management. The District was created in 1961 by a special act of the Florida Legislature to serve as local sponsor of the Four Rivers Basin, Florida flood-control project designed by the U.S. Army Corps of Engineers. This law was later incorporated into Chapter 373, Florida Statutes (F.S.) Chapter 373, F.S., establishes funding and general administrative and operating procedures for all five of Florida's water management districts and mandates their overall responsibilities. Like the other water management districts, this District is independently governed by its Governing Board and works closely with the Executive Office of the Governor and the Department of Environmental Protection (DEP).

The District's original focus on flood control was expanded to include water use regulation and permitting, water shortage and conservation planning, water resource and supply development, water research assistance, minimum flows and minimum water levels, structural and non-structural forms of flood control, aquatic plant control, hydrologic investigations, land acquisition and management, and public education. In 1982, the DEP further expanded the District's duties by delegating public supply well construction and stormwater management permitting. These tasks represented the District's first direct involvement in water quality aspects of resource management.

In 1992, the DEP delegated dredge and fill permitting activities, which in 1995 were combined with management and storage of surface water permitting activities, to form the Environmental Resource Permitting program. In 1997, the water management districts were given the additional requirement of creating a Five-Year Water Resource Development Work Program that describes the implementation strategy for the water resource development component of each approved regional water supply plan developed.

The District's operations are directed by a 13-member Governing Board. Appointed by the Governor and confirmed by the Senate, Governing Board members are unpaid volunteers representing diverse backgrounds and interests. Board members, who must live within the District, serve four-year terms. The Governing Board determines the District's overall policies, executes its statutory and regulatory responsibilities, administers contracts and authorizes tax levies and budgets in accordance with the Truth in Millage (TRIM) statutory budgetary hearing process. The Governing Board appoints the District's Executive Director, subject to approval by the Governor and the Senate, and appoints the District's Inspector General.

The District's primary funding source is ad valorem taxes, although revenues are also derived from state and federal appropriations, permit fees, interest earnings and other sources. The taxing capabilities of the District are established by the Legislature within the limits set by the Florida Constitution.

Organization Chart



I. Introduction

D. Mission and Guiding Principles of the District

The District assumes its responsibilities as authorized in Chapter 373, Florida Statutes, and other chapters of the Florida Statutes by directing a wide range of programs, initiatives and actions. The Governing Board of the District has adopted the following formal Mission Statement and has made it an integral part of its overall budget philosophy and structure:

“The mission of the Southwest Florida Water Management District is to protect water resources, minimize flood risks and ensure the public’s water needs are met.”

The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AOR), as well as strategic initiative goals implemented to meet the AOR goals:

Water Supply – Ensure an adequate supply of water to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.

- **Regional Water Supply Planning:** Identify, communicate and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.
- **Alternative Water Supplies:** Increase development of alternative sources of water to ensure groundwater and surface water sustainability.
- **Reclaimed Water:** Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.
- **Water Conservation:** Enhance efficiencies in all water-use sectors to ensure beneficial use.

Water Quality – Protect and improve water quality to sustain the water resources, environment, economy and quality of life.

- **Assessment and Planning:** Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.
- **Maintenance and Improvement:** Develop and implement programs, projects and regulations to maintain and improve water quality.

Flood Protection and Floodplain Management – Minimize flood damage to protect people, property, infrastructure and investment.

- **Floodplain Management:** Collect and analyze data to determine local and regional floodplain information and flood protection status and trends to support floodplain management decisions and initiatives.
- **Programs, Projects and Regulations:** Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.
- **Flood Protection Facilities:** Operation, maintenance and capital improvements of the District’s dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.
- **Emergency Flood Response:** Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.

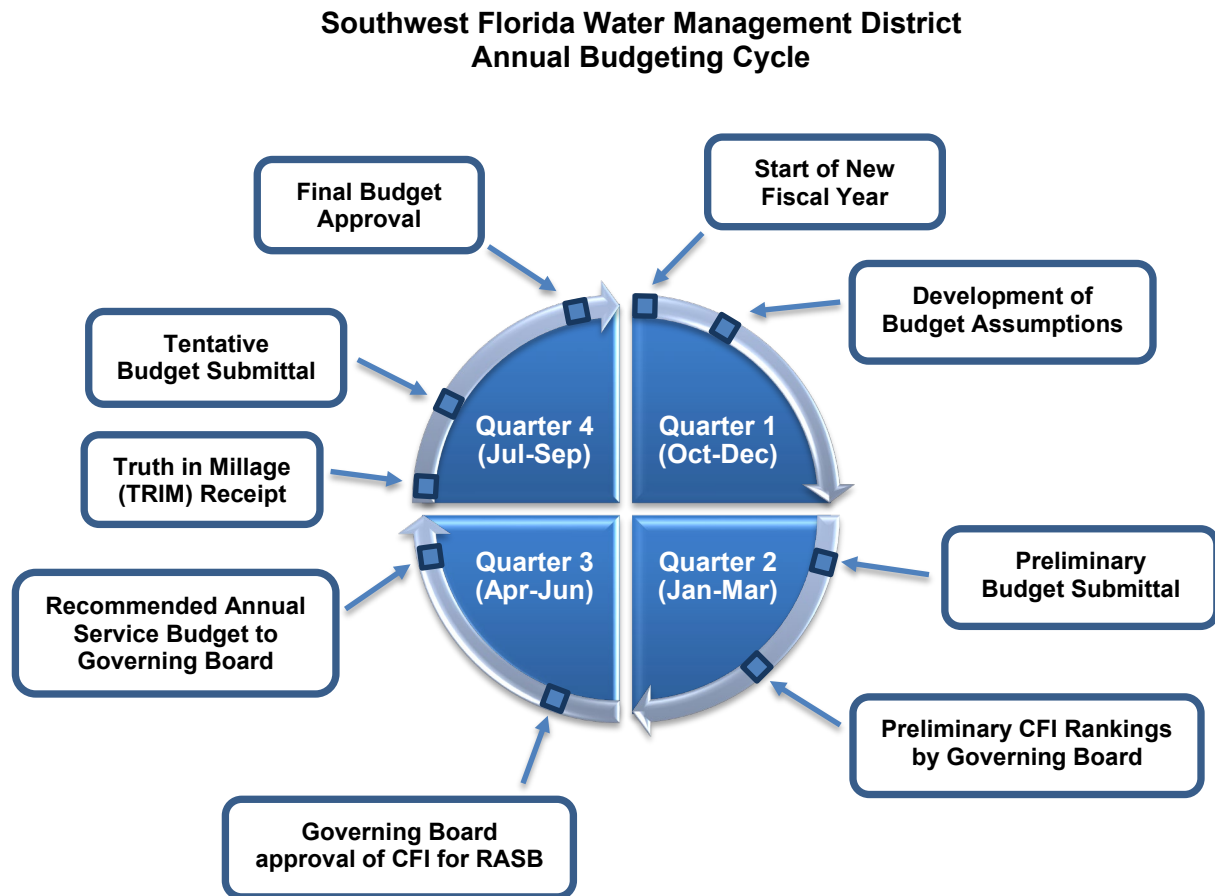
Natural Systems – Preserve, protect and restore natural systems to support their natural hydrologic and ecologic functions.

- **Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring:** Establish and monitor MFLs and, where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.
- **Conservation and Restoration:** Restoration and management of natural ecosystems for the benefit of water and water-related resources.

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E. Development of the District Budget

The District's fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees and its subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Additionally, meeting schedules and budget information are available on the District's website at www.WaterMatters.org. The figure below shows the cyclical nature of this process.



On October 24, 2023, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2025 Preliminary Budget. The Preliminary Budget was then finalized and the draft report was prepared.

On December 12, 2023, the Governing Board approved the draft FY2025 Preliminary Budget for submission to the Legislature. The District then submitted the FY2025 Preliminary Budget to the Florida Legislature on January 15, 2024.

On February 27, 2024, the Governing Board reviewed and ranked the FY2025 Cooperative Funding Initiative (CFI) requests submitted by cooperators. The purpose of this meeting was to allow the public an opportunity to provide input and for Board members to ask questions of the applicants and staff.

On April 23, 2024, final project rankings and their funding recommendations were compiled and approved by the Governing Board for inclusion in the FY2025 Recommended Annual Service Budget (RASB).

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On June 25, 2024, the FY2025 RASB was presented to the Governing Board with an overview of the recommended budget including a review of proposed revenues and expenditures in comparison to the FY2024 adopted budget. Revenues were reviewed by source and expenditures were reviewed by category, program and area of responsibility.

On July 1, 2024, the Certifications of Taxable Value for the District's 16 counties were received by the District.

On July 23, 2024, a budget update was provided to the Governing Board, including information regarding the results of the 16 county Certifications of Taxable Value received in July. Following the update, the Governing Board adopted a proposed FY2025 millage rate and approved submittal of the Tentative Budget.

The Tentative Budget Submission reflecting the District's recommended budget for FY2025 was submitted for review and comment on August 1, 2024 to the Executive Office of the Governor (EOG), the President of the Senate, the Speaker of the House, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over the water management districts, the Secretary of the Department of Environmental Protection and each county commission within the District's boundaries. The Tentative Budget Submission addressed any thresholds established by subsection 373.536(5)(c), Florida Statutes (F.S.), or requested by the EOG or Legislative Budget Commission (LBC) pursuant to subsection 373.536(5)(b), F.S., that have been exceeded since the Preliminary Budget Submission on January 15, 2024.

Prior to adoption of the final budget and in compliance with section 200.065, F.S., the District advised all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for FY2025, as well as the rolled-back rate and the date, time and location of the public hearings on the matter.

The District held two TRIM public hearings in September. The first public hearing took place on Tuesday, September 10, 2024, at 5:01 p.m. at the Tampa Office located at 7601 Highway 301 North, Tampa, Florida. The second and final public hearing took place on Tuesday, September 24, 2024, at 5:01 p.m. also at the Tampa Office. No written disapproval of any provision in the Tentative Budget by the EOG or LBC was received.

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F. Budget Guidelines

The District developed its budget under guidelines previously established which include:

- Reviewing, on an ongoing basis, personnel, programs and activities to ensure that the District is meeting its core mission areas without increasing costs for the taxpayers it serves;
- Ensuring District employee benefits are consistent with those provided to state employees;
- Continuing District implementation of plans for the beneficial use of excess fund balances;
- Avoiding new debt; and
- Furthering the Governor's priorities and the Legislature's support of those priorities.

In addition, specific guidelines for revenues, expenditures and budget targets established by the District's Governing Board and management for the fiscal year (FY) 2025 budget include:

Revenues

- Ad Valorem Revenue – based on the rolled-back millage rate of 0.1909, accounting for growth from new construction.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2025.
- Interest Earnings on Investments – based on an estimated 4 percent yield on investments and projected cash balances.
- Balance from Prior Years – based on the utilization of fund balances available per the District's Annual Comprehensive Financial Report for fiscal year ended September 30, 2023, including funds for the acquisition of conservation lands generated from the sale of land no longer required for conservation purposes.
- Use of Project Reserves – only utilized to fund projects.
- Local Revenues – based on cooperators' share for projects, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.
- State Revenues – based on agreements with state agencies for ongoing initiatives and 2024 appropriations from recurring state programs in support of initiatives such as alternative water supplies and land management; estimated if unknown.
- Federal Revenues – based on agreements with state agencies for ongoing initiatives utilizing federal pass-through funds.

Expenditures

- Workforce, Salaries and Benefits:
 - Workforce – based on no proposed increases in Full-Time Equivalents (FTEs).
 - Salaries – based on a proposed 3 percent increase for performance-based pay increases.
 - Retirement – based on rates approved by the 2024 Florida Legislature.
 - Self-Funded Medical Insurance – based on recent claims experience, a 9 percent inflation factor for medical costs, and projected premiums for administrative services and stop-loss insurance.
 - Non-Medical Insurance – based on calendar year 2024 premiums and projected rate changes.
- Remaining Operating Budget (including operating expenses, contracted services for operations and operating capital outlay) – continue to look for savings and efficiencies.

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- Contracted Services for District Projects – based on priority project requests, separately justified for funding.
- Cooperative Funding Initiative – based on FY2025 funding requests from cooperators after projects are evaluated by staff and subsequently reviewed and ranked by the Governing Board.
- District Grants – based on priority project requests, separately justified for funding.
- Fixed Capital Outlay – based on priority project requests, separately justified for funding.

Budget Targets

- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue;
- Operating expenditures (including salaries and benefits) not to exceed 80 percent of ad valorem revenue; and
- Project expenditures equal to or greater than 50 percent of the total budget.

Pursuant to section 373.536(5)(c), Florida Statutes (F.S.), the Legislative Budget Commission (LBC) may reject budget proposals based on the statutory thresholds described below.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District **does not** have any single purchase of land in excess of \$10 million specifically planned for acquisition in the FY2025 budget. While none of the properties in the Florida Forever Work Plan currently exceed this threshold, acquisition of each property is subject to the market conditions, timing and negotiations.
2. 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 FY2025 budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of debt in the FY2025 budget.
4. Any program expenditures as described in section 373.536(5)(e)4.e. and f., F.S., Outreach and Management and Administration, in excess of 15 percent of a district's total annual budget.
 - The District's FY2025 budget for the Outreach and Management and Administration programs **does not** exceed 15 percent of the total budget as illustrated below.
5. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - The District **does not** have any individual variances in excess of 25 percent from the Preliminary Budget.

Program	FY2025 Adopted Budget	Percent of Total Budget
5.0 Outreach	\$2,897,966	1.2%
6.0 Management & Administration	\$13,857,037	6.0%
Total Budget (Programs 1.0 through 6.0)	\$231,606,142	100.0%
Programs 5.0 & 6.0 Combined Total	\$16,755,003	7.2%

I. Introduction

G. Budget Development Calendar and Milestones

October 1	District fiscal year begins
October	Preliminary Budget development begins
October 6	Applications for Cooperative Funding Initiative requests due
October 24	Governing Board approval of Preliminary Budget development process and assumptions
December 11	Draft Preliminary Budget provided to the Department of Environmental Protection (DEP) for review
December 12	Governing Board approval of Preliminary Budget for submission to the Florida Legislature by January 15
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with section 200.065, Florida Statutes (F.S.), due to the Department of Financial Services (373.503(6), F.S.)
January 15	Preliminary Budget due to the Florida Legislature (373.535(1)(a), F.S.)
February	Distribution of Budget Preparation Guidelines and staff training conducted
February 27	Preliminary review and ranking of Cooperative Funding requests by Governing Board
March 1	Legislative Preliminary Budget comments due to the District (373.535(2)(b), F.S.)
March 15	District must provide written response to any legislative comments (373.535(2)(b), F.S.)
April 23	Governing Board approval of final ranking and funding of Cooperative Funding requests for inclusion in the Recommended Annual Service Budget
March – May	District continues evaluation and refinement of the budget
June 1	Property appraisers provide estimates of taxable values to the District
June 25	Recommended Annual Service Budget delivered to the Governing Board (373.536(2), F.S.)
July 1	If no action taken by the Florida Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to the District – TRIM (193.023(1) & 200.065(1), F.S.)
July 15	Draft Tentative Budget due to the DEP for review
July 23	Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget
August 1	Tentative Budget due to the Florida Legislature (373.536(5)(d), F.S.)

I. Introduction

August 4	TRIM - DR420 forms submitted to 16 county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 8	Tentative Budget is posted on District's official website (373.536(5)(d), F.S.)
September 10	Public hearing to adopt the tentative millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 17	Written disapproval of any provision in Tentative Budget due from Executive Office of the Governor and Legislative Budget Commission (373.536(5)(c), F.S.)
September 24	Public hearing to adopt the final millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 27	Copies of resolutions adopting final millage rate and budget sent to counties served by the District (200.065(4), F.S.)
September 30	District fiscal year ends
October 4	District submits Adopted Budget for current fiscal year to the Florida Legislature (373.536(6)(a)1., F.S.)
October 24	District submits TRIM certification package to Department of Revenue (200.068, F.S.)

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II. Budget Highlights

A. Budget Overview

The fiscal year (FY) 2025 Adopted Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan and achieving its core mission. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities, which includes projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). The Adopted Budget for FY2025 is \$231,606,142 compared to \$224,800,464 for FY2024. This is an increase of \$6,805,678 or 3 percent.

The Adopted Budget meets the following goals established by the Governing Board:

- Project expenditures equal to or greater than 50 percent of the total budget - 58 percent achieved.
- Operating expenditures not to exceed 80 percent of ad valorem revenue - 74 percent achieved.
- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue - 47 percent achieved.

The operating or recurring portion of the FY2025 budget is \$96,489,824, compared to \$93,686,065 for FY2024. This is an increase of \$2,803,759 or three percent. In the Adopted Budget is a three percent increase for performance-based pay increases for 583 Full-Time Equivalent (FTE) positions, the same workforce as approved for FY2024. Holding the operating expenditures at 74 percent of ad valorem revenue provides the District with the funding capacity to sustain a significant investment in Cooperative Funding Initiatives (CFI) and other cost-share programs where the dollars are leveraged to maximize environmental benefits.

The projects or non-recurring portion of the FY2025 budget is \$135,116,318, compared to \$131,114,399 for FY2024. This is an increase of \$4,001,919 or 3.1 percent. CFI projects and District grants account for \$86,600,711 of the total project budget. This includes \$10,000,000 anticipated from funds appropriated by the 2024 Florida Legislature for AWS projects, \$100,000 awarded by the Department of Environmental Protection for resiliency planning efforts and \$1,266,525 in local revenue for projects where the District is serving as the lead party. The District's funds leveraged with its partners will result in a total regional investment of approximately \$161 million in FY2025 for sustainable AWS development, water quality improvements and other water resource management projects.

The FY2025 Adopted Budget includes ad valorem revenue of \$129,840,371, an increase of \$3,850,341 from \$125,990,030 in FY2024. This is based on the adoption of the rolled-back millage rate of 0.1909, accounting for 3.43 percent growth from new construction based on the 16 county property appraisers' July 1 certifications of taxable property value.

II. Budget Highlights

B. Adequacy of Fiscal Resources

The District is committed to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative (CFI) which has been in place since 1988. These efforts have resulted in a combined investment (District, the State, and its cooperators) of more than \$4.1 billion for the region's water resources. Projects are based on regional water supply plans and established funding thresholds for vital water quality, flood protection and natural systems projects.

The evaluation of fiscal resources over a five-year span is required to ensure sustainable funding for CFI and other critical 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.

The District's financial modeling tool is used to assess the adequacy of its financial resources under various economic conditions and resource demands. The financial model considers all available resources and reserves, and future revenues and resource demands for projects. This includes major water supply and resource development projects consistent with the 2020 Regional Water Supply Plan, and for smaller local projects, typically conservation and reuse. The District believes these efforts provide a strong basis for the long-term funding plan.

Beginning with FY2026, the primary assumptions which drive the long-term funding plan are consistent with the guidelines established to develop the FY2025 Adopted Budget, including:

Revenues

- **Millage Rate** – based on a rolled-back millage rate.
- **Ad Valorem** – based on the most recent results of the District's new construction and property value ad valorem models.
- **Local** – based on cooperators' share for ongoing projects, primarily funded through the District's CFI, where the District serves as the lead party.
- **State** – based on agreements with state agencies for ongoing initiatives and estimated appropriations from recurring state programs.
- **Federal** – based on known federal revenue sources for recurring pass-thru programs.
- **Fund Balance** (Balance from Prior Years/Use of Project Reserves) – based on historical trends and only utilized to fund projects.

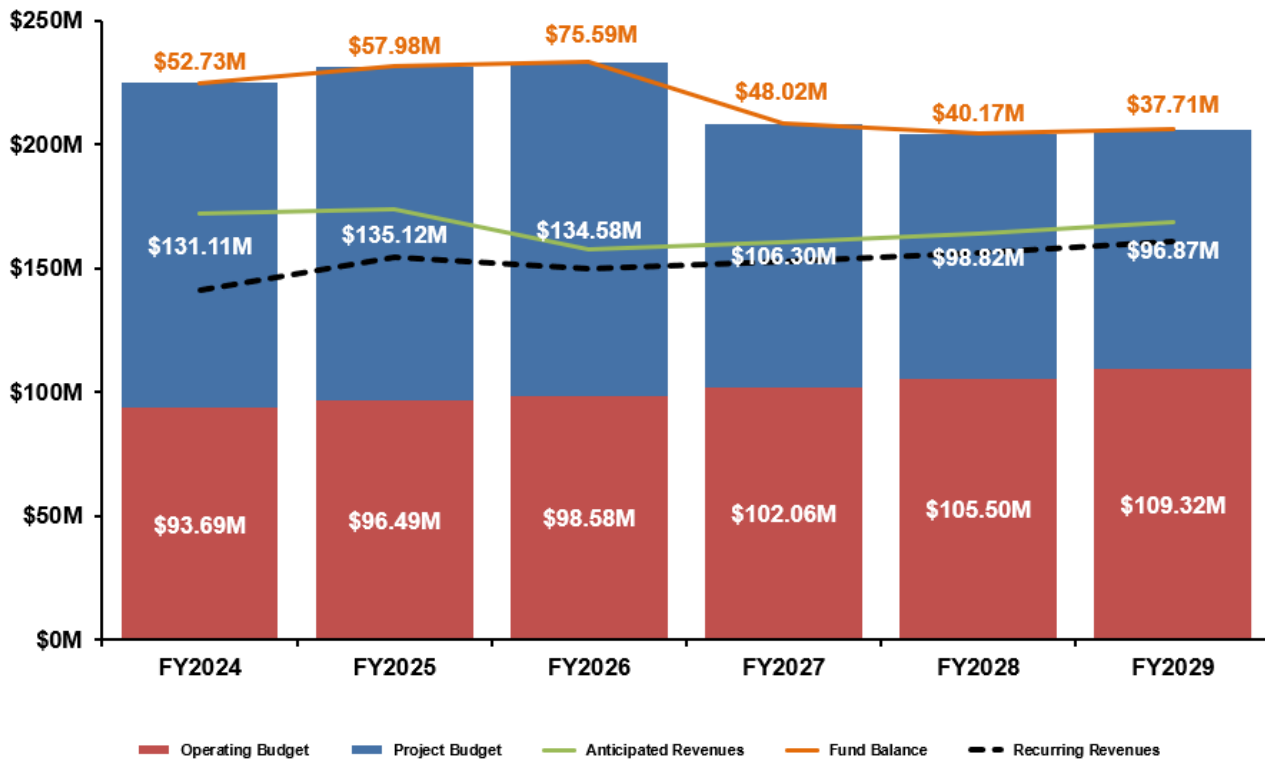
Expenditures

- **Operating Budget** – includes salaries and benefits, operating expenses, contracted services for operations and operating capital outlay.
 - Increase in operating budget not to exceed additional ad valorem revenue from projected new construction within a fiscal year.
- **Project Budget** – includes CFI projects, District grants and initiatives, and fixed capital outlay for land acquisition, well construction and capital improvements to District facilities and structures.
 - Future requirements for current board-approved projects, including large-scale alternative water supply development, and
 - Estimated baseline funding for other future projects.

II. Budget Highlights

The District's long-term funding plan demonstrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management and the economy. The graph below displays the FY2024 Adopted Budget, FY2025 Adopted Budget, and projected expenditures and revenues for FY2026 through FY2029. The red bar represents operating expenditures, and the blue bar represents project expenditures. The three lines chart the source of funds with District recurring revenues such as ad valorem, interest earnings and timber sales reflected by the black dashed line, total anticipated revenues from local, state and federal sources reflected by the green line, and the use of fund balance, which is comprised of balances from prior years and project reserves, reflected by the orange line. The label above the orange line represents the use of fund balance required to balance the budget.

**Southwest Florida Water Management District
Long-Term Funding Plan**



Conclusion:

The District has developed the FY2025 Adopted Budget to ensure the long-term sustainability of the region's water resources. Maintaining operational costs in-line with current ad valorem revenue levels (approximately 74 percent of ad valorem) has allowed the Governing Board the flexibility to continue the necessary annual investment in critical water resource management projects for the west-central Florida region. Even with the significant investment of \$135,116,318 for projects in the FY2025 Adopted Budget, the District believes its resources, supplemented with project reserves, will maintain a healthy investment in water resources over the next five years.

II. Budget Highlights

C. Budget by Fund

General Fund

The **General Fund** is the primary operating fund of the District. The General Fund budget is \$209,816,164, an increase of \$6,448,066 compared to \$203,368,098 in fiscal year (FY) 2024. The increase is primarily due to an increase in funding for Cooperative Funding Initiatives for Brackish Groundwater Development (\$15,151,190) and Contracted Services for District Projects (\$6,393,310). This is offset by a reduction in state appropriations anticipated to be awarded by the Department of Environmental Protection (DEP) for Alternative Water Supply Development (\$10,000,000) and Springs Initiatives, including the District's match, (\$4,000,000).

Special Revenue Funds

The **Florida Department of Transportation (FDOT) Mitigation Fund** accounts for the revenue received from the FDOT for the state-mandated FDOT Mitigation Program. This program requires mitigation to offset adverse impacts of transportation projects to be funded by the FDOT and carried out by the DEP and the water management districts. The FDOT Mitigation Fund budget is \$1,017,754, an increase of \$160,888 compared to \$856,866 in FY2024. The increase is due to an increase for planned maintenance of the mitigated sites.

Capital Projects Funds

The **Facilities Fund** includes capital renovations, enhancements, or expansions of existing facilities and the purchase or construction of new facilities. The District continues its historical practice of completing capital improvement projects on a pay-as-you-go basis. Repair and maintenance activities are funded through the District's General Fund. The Facilities Fund budget is \$632,224, a decrease of \$120,276 compared to \$752,500 in FY2024. The budget includes funding for Districtwide scheduled chiller and roof replacements, as well as the addition of a generator for backup power at the Sarasota Office.

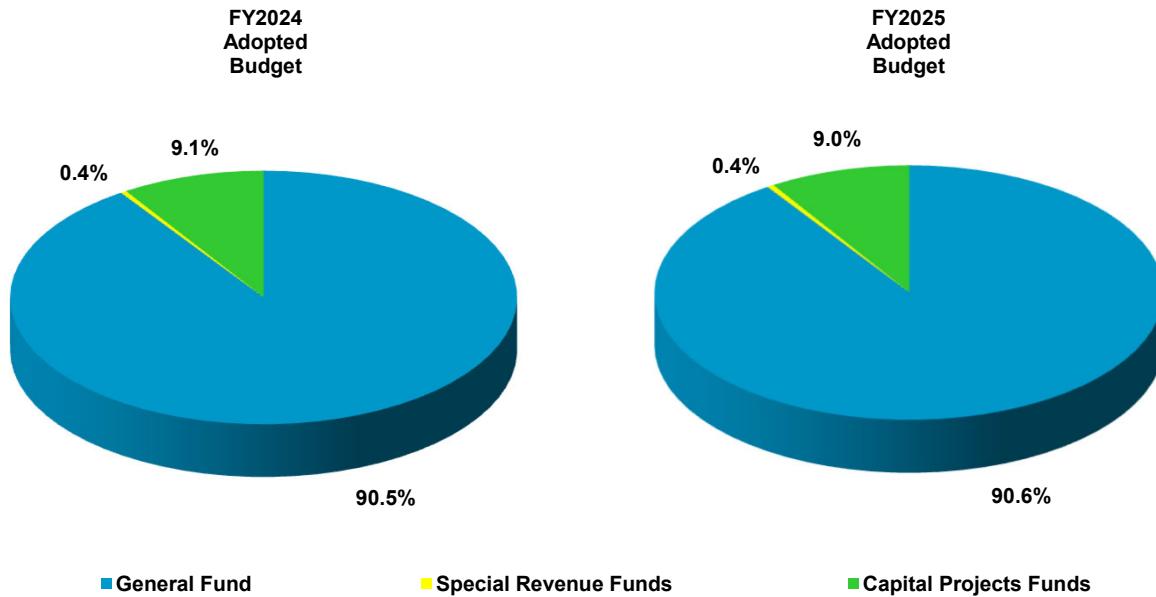
The **Structures Fund** includes large-scale structure construction projects including replacements or refurbishments of existing water control structures. The District continues its historical practice of completing capital improvement projects on a pay-as-you-go basis. Repair and maintenance are funded through the District's General Fund. The Structures Fund budget is \$9,640,000, a decrease of \$1,308,000 compared to \$10,948,000 in FY2024. The budget includes funding for the replacement of flood gates and lift system conversions, as well as the replacement of structure WC-2 in Sumter County.

The **Florida Forever Fund** includes the acquisition of land through the Florida Forever program for conservation and restoration purposes utilizing state appropriations from various trust funds for the program. Since all prior state appropriations have been exhausted, these funds are now derived from dollars within the District's investment accounts that were generated from the sale of land or real estate interests originally acquired with funds appropriated by the state. Per Florida Statutes, these dollars are restricted and must be reinvested in future land acquisition through the Florida Forever program. The Florida Forever Fund budget is \$10,500,000, an increase of \$1,625,000 compared to \$8,875,000 in FY2024 based on the availability of funds and the current Florida Forever Work Plan.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY FUND

FUND	FY2024		FY2025		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
General Fund						
General Fund	\$203,368,098		\$209,816,164		\$6,448,066	3.2%
Total General Fund	\$203,368,098	90.5%	\$209,816,164	90.6%	\$6,448,066	3.2%
Special Revenue Funds						
FDOT Mitigation Fund	\$856,866		\$1,017,754		\$160,888	18.8%
Total Special Revenue Funds	\$856,866	0.4%	\$1,017,754	0.4%	\$160,888	18.8%
Capital Projects Funds						
Facilities Fund	\$752,500	0.3%	\$632,224	0.3%	(\$120,276)	(16.0%)
Structures Fund	10,948,000	4.9%	9,640,000	4.2%	(1,308,000)	(11.9%)
Florida Forever Fund	8,875,000	3.9%	10,500,000	4.5%	1,625,000	18.3%
Total Capital Projects Funds	\$20,575,500	9.1%	\$20,772,224	9.0%	\$196,724	1.0%
Total Appropriation	\$224,800,464	100.0%	\$231,606,142	100.0%	\$6,805,678	3.0%



II. Budget Highlights

D. Budget by Revenue Source

Ad Valorem Taxes: Represents property taxes levied on the taxable value of real and personal property as certified by the Property Appraiser in each of the 16 counties within the District's region and is the District's primary funding source. The budget is \$129,840,371, an increase of \$3,850,341 compared to \$125,990,030 in fiscal year (FY) 2024, based on the adoption of the rolled-back millage rate of 0.1909, accounting for the 3.43 percent increase in new construction.

State/Federal/Local Funding: Represents funds received from the State of Florida and federal and local governments. The budget is \$18,946,002, a decrease of \$11,855,315 compared to \$30,801,317 in FY2024.

- State funding at \$13,891,994 is a decrease of \$13,386,887 and includes:
 - \$10,000,000 in new appropriations anticipated to be awarded by the Department of Environmental Protection for Alternative Water Supply Development.
 - \$2,250,000 in new appropriations from the Land Acquisition Trust Fund for land management activities.
 - \$962,382 from the Florida Department of Transportation (FDOT) for the FDOT Mitigation program.
 - \$100,000 in new appropriations from the Resilient Florida Trust Fund for Flint Creek Real-Time Flood Forecasting.
 - \$579,612 from other recurring state programs.
- Federal funding at \$3,787,483 is an increase of \$3,703,672 and includes:
 - \$3,700,000 from the National Oceanic and Atmospheric Administration for the Cape Haze Ecosystem Restoration.
 - \$64,254 from the U.S. Department of Transportation (USDOT) for the FDOT Mitigation program.
 - \$23,229 from the USDOT for the FDOT Efficient Transportation Decision Making program.
- Local funding at \$1,266,525 is a decrease of \$2,172,100 and includes cooperatively funded projects where the District serves as the lead party.

Permit and License Fees: Represents revenue generated from consumptive use permits, environmental resource permits, water well construction permits and water well contractor licenses. The budget is \$2,286,734, an increase of \$12,117 compared to \$2,274,617 in FY2024 based on anticipated increases in relation to well construction and environmental resource permit applications.

Interest Earnings: The budget is \$21,900,000, an increase of \$9,500,000 compared to \$12,400,000 in FY2024 based on a 4 percent estimated yield on investments and projected cash balances.

Miscellaneous Revenue: Represents items that fall outside of the categories described above, including revenue generated from District-owned conservation lands such as timber sales. The budget is \$649,300, an increase of \$49,000 compared to \$600,300 in FY2024 based on projected increases in timber sales (\$50,000) and cell tower leases (\$33,000). This is offset by a reduction in wellness program activities reimbursed by the District's health insurance provider (\$40,000).

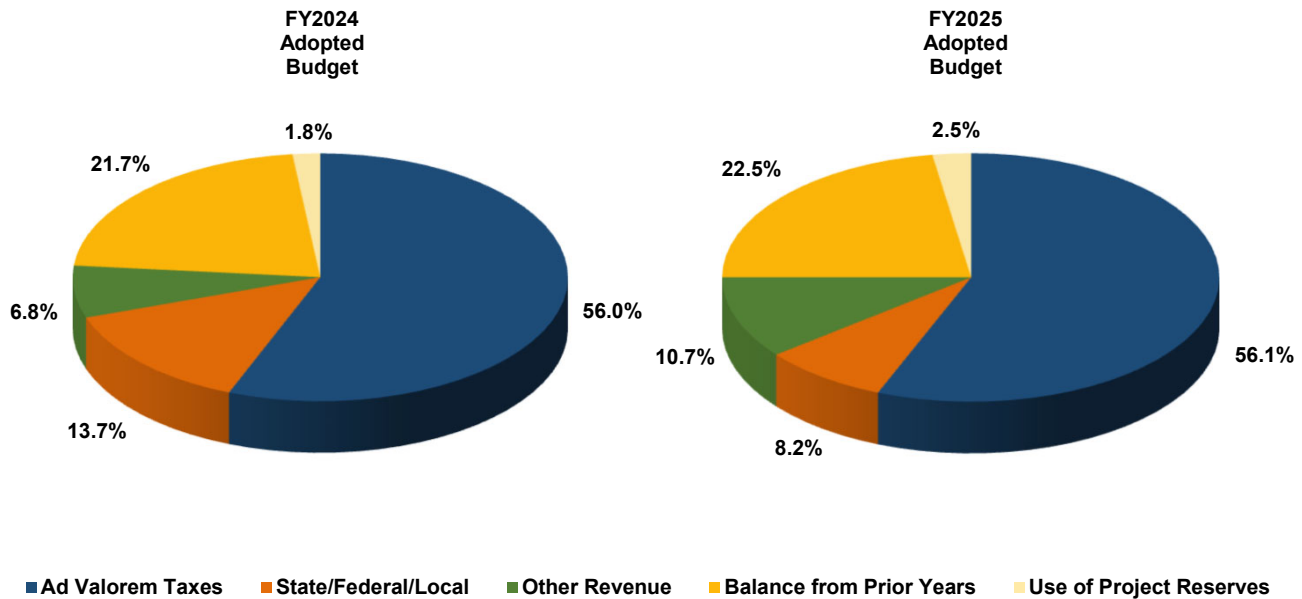
Balance from Prior Years: Represents fund balances available from prior years utilized as a resource to fund the upcoming budget. These funds result from revenues received greater than budgeted, including the sale of District assets, and unexpended funds primarily due to projects completed under budget or cancelled. The budget is \$52,202,600, an increase of \$3,499,501 compared to \$48,703,099 in FY2024 primarily due to an increase in funds available for land acquisition generated from the sale of District land or real estate interests (\$2,800,000).

Use of Reserves: Represents project reserves to fund vital water resource management projects. The budget is \$5,781,135, an increase of \$1,750,034 compared to \$4,031,101 in FY2024.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY REVENUE SOURCE

REVENUE SOURCE	FY2024		FY2025		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
Ad Valorem Taxes	\$125,990,030	56.0%	\$129,840,371	56.1%	\$3,850,341	3.1%
State/Federal/Local						
DEP - Inglis Dam & Spillway	\$170,000		\$285,061		\$115,061	
DEP - Springs Initiative	2,650,000		0		(2,650,000)	
DEP - Water Supply & Water Res. Development - AWS	20,000,000		10,000,000		(10,000,000)	
DEP - Resilient Florida Program	1,200,000		100,000		(1,100,000)	
FDOT - Mitigation Program	796,781		962,382		165,601	
FWC - Aquatic Plant Management	168,000		294,551		126,551	
State Appr - Land Acquisition TF (LATF) - Land Mgmt.	2,250,000		2,250,000		0	
State Appr - LATF - Land Mgmt. - prior year funds	44,100		0		(44,100)	
<i>State Funding:</i>	<i>\$27,278,881</i>	<i>12.1%</i>	<i>\$13,891,994</i>	<i>6.0%</i>	<i>(\$13,386,887)</i>	<i>(49.1%)</i>
FDOT - Efficient Transportation Decision Making	\$17,952		\$23,229		\$5,277	
FDOT - Mitigation Program	65,859		64,254		(1,605)	
NOAA - Cape Haze Ecosystem Restoration	0		3,700,000		3,700,000	
<i>Federal Funding:</i>	<i>\$83,811</i>	<i>0.1%</i>	<i>\$3,787,483</i>	<i>1.7%</i>	<i>\$3,703,672</i>	<i>4419.1%</i>
<i>Local Funding:</i>	<i>\$3,438,625</i>	<i>1.5%</i>	<i>\$1,266,525</i>	<i>0.5%</i>	<i>(\$2,172,100)</i>	<i>(63.2%)</i>
Total State/Federal/Local	\$30,801,317	13.7%	\$18,946,002	8.2%	(\$11,855,315)	(38.5%)
Other Revenue						
Permit and License Fees	\$2,274,617		\$2,286,734		\$12,117	
Interest Earnings	12,400,000		21,900,000		9,500,000	
Miscellaneous	600,300		649,300		49,000	
Total Other Revenue	\$15,274,917	6.8%	\$24,836,034	10.7%	\$9,561,117	62.6%
Balance from Prior Years	\$48,703,099	21.7%	\$52,202,600	22.5%	\$3,499,501	7.2%
Use of Project Reserves	\$4,031,101	1.8%	\$5,781,135	2.5%	\$1,750,034	43.4%
Total Revenues and Balances	\$224,800,464	100.0%	\$231,606,142	100.0%	\$6,805,678	3.0%



II. Budget Highlights

E. Budget by Expenditure Category

OPERATING BUDGET

Salaries and Benefits: Includes funding for regular full-time equivalent (FTE) positions. The budget includes 583 FTE positions, which is the same as fiscal year (FY) 2024, and a three percent increase for performance-based pay adjustments. The budget is \$63,316,377, an increase of \$864,571 compared to \$62,451,806 in FY2024.

The increase is primarily due to increases in:

- Regular Salaries and Wages (\$920,469)
- Retirement (\$298,237)
- Employer Paid FICA Taxes (\$72,656)

The increases are primarily offset by reductions in:

- Self-Funded Medical (\$371,627)
- Non-Medical Insurance Premiums (\$108,542)

For a detailed list of Salaries and Benefits, refer to page 46.

Operating Expenses: Includes items such as Software Licensing and Maintenance, Property Tax Commissions, Maintenance and Repair of Buildings and Structures, Insurance and Bonds, Parts and Supplies, Non-Capital Equipment, Utilities, Fuels and Lubricants, Travel – Staff Duties and Training, Maintenance and Repair of Equipment, and Telecommunications. The budget is \$17,762,032, an increase of \$558,358 compared to \$17,203,674 in FY2024.

The increase is primarily due to increases in:

- Non-Capital Equipment (\$288,523)
- Software Licensing and Maintenance (\$228,980)
- Travel – Staff Duties and Training (\$146,867)
- Insurance and Bonds (\$144,000)
- Property Tax Commissions (\$118,180)

The increases are primarily offset by reductions in:

- Telecommunications (\$171,514)
- Maintenance and Repair of Equipment (\$149,487)
- Parts and Supplies (\$64,400)

For a detailed listing of Operating Expenses, refer to page 47.

II. Budget Highlights

Contracted Services for Operations: Includes outsourced services in support of District operations such as Research, Data Collection, Analysis and Monitoring; Technology and Information Services; Land Management and Use; Works of the District; Minimum Flows and Minimum Water Levels; and Regulation Permitting. These services are vital to protecting Florida's water resources and are primarily performed by the private sector, representing a direct investment into the economy. The budget is \$12,610,016, an increase of \$1,370,730 compared to \$11,239,286 in FY2024.

The increase is primarily due to increases in:

- Works of the District (\$776,268)
- Technology and Information Services (\$643,850)
- Research, Data Collection, Analysis and Monitoring (\$243,297)
- Minimum Flows and Minimum Water Levels (\$201,000)
- Land Management and Use (\$67,750)

The increases are primarily offset by reductions in:

- Facility Operations and Maintenance (\$202,750)
- Human Resources (\$129,500)
- Emergency Management (\$71,600)
- Water Supply Planning (\$50,000)
- Procurement/Contract Administration (\$45,000)
- Lobbying and Legislative Support (\$40,000)

For a detailed listing of Contracted Services for Operations, refer to page 48.

Operating Capital Outlay: Represents purchases and leases of heavy equipment, vehicles, watercraft, computer hardware and other equipment with a value per item of at least \$5,000 and an estimated useful life of one or more years. The budget is \$2,801,399, an increase of \$10,100 compared to \$2,791,299 in FY2024.

The increase is primarily due to increases in:

- Inside Equipment excluding Information Technology (\$122,125)
- Outside Equipment (\$121,060)

The increases are primarily offset by reductions in:

- Capital Leases/Financed Equipment (\$122,509)
- Vehicles (\$94,126)

For a detailed listing of Operating Capital Outlay, refer to pages 49 through 50.

II. Budget Highlights

PROJECT BUDGET

Contracted Services for District Projects: Represents projects such as Surface Water Improvement and Management, conservation lands restoration, watershed management planning, Institute of Food and Agricultural Sciences research and Florida Department of Transportation Mitigation. These projects are vital to protecting Florida's water resources and are primarily performed by the private sector, representing a direct investment into the economy. The budget is \$14,070,108, an increase of \$6,599,360 compared to \$7,470,748 in FY2024.

The increase is primarily due to increases in:

- Restoration Initiatives (\$5,795,000)
- Structure Improvements and Construction (\$1,104,000)
- Watershed Management Planning (\$700,000)

The increases are primarily offset by reductions in:

- Surface Water Flows & Levels Data (\$715,000)
- Groundwater Levels Data (\$335,000)

For a detailed listing of Contracted Services for District Projects, refer to pages 51 through 53.

Interagency Expenditures (Cooperative Funding/District Grants): Represents matching funds provided through the District's Cooperative Funding Initiative (CFI) and District grants, such as the Facilitating Agricultural Resource Management Systems program. The CFI generally provides 50 percent matching funds toward the cost of projects that help create sustainable water resources, enhance conservation efforts, improve water quality, provide flood protection and restore natural ecosystems. The budget is \$86,600,711, a decrease of \$5,773,940 compared to \$92,374,651 in FY2024.

The decrease is primarily due to reductions in:

- Water Supply and Water Resource Development Grant Program (\$10,000,000)
- Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$8,682,500)
- Watershed Management Planning (\$5,738,100)
- Springs – Water Quality (\$4,000,000)
- Surface Water Reservoirs & Treatment Plants (\$1,057,867)

The reductions are primarily offset by increases in:

- Brackish Groundwater Development (\$15,151,190)
- Regional Potable Water Interconnects (\$7,238,553)
- Stormwater Improvements – Water Quality (\$1,669,660)

For a detailed listing of Cooperative Funding and District Grants, refer to pages 54 through 55.

Fixed Capital Outlay: Represents potential purchases of land and land easements, and the construction or improvement of water control structures, wells, buildings, bridges and other capital structures. The budget is \$34,445,499, an increase of \$3,176,499 compared to \$31,269,000 in FY2024.

The increase is primarily due to increases in:

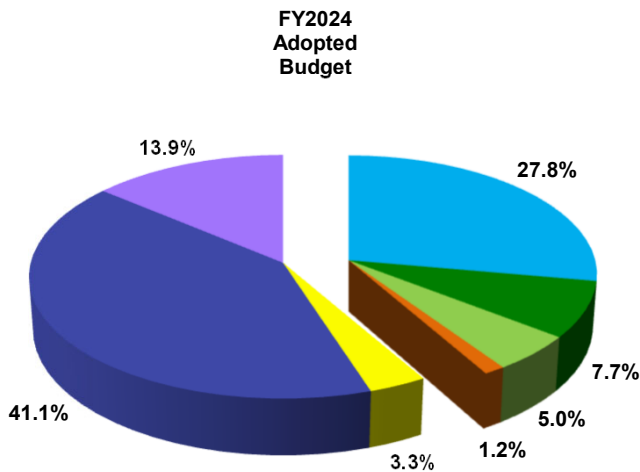
- Potential Florida Forever Work Plan Land Acquisition (\$2,800,000)
- Aquifer Exploration and Monitor Well Drilling Program (\$612,775)

For a detailed listing of Fixed Capital Outlay, refer to page 56.

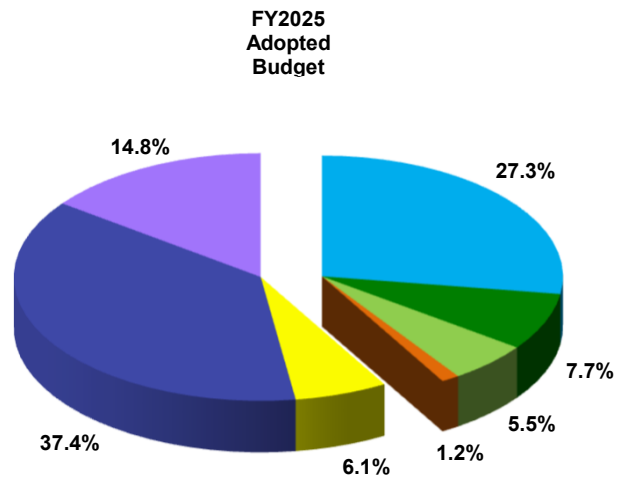
II. Budget Highlights

BUDGET SUMMARY COMPARISON BY EXPENDITURE CATEGORY

EXPENDITURE CATEGORY	FY2024		FY2025		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
Operating						
Salaries and Benefits	\$62,451,806	27.8%	\$63,316,377	27.3%	\$864,571	1.4%
Operating Expenses	17,203,674	7.7%	17,762,032	7.7%	558,358	3.2%
Contracted Services for Operations	11,239,286	5.0%	12,610,016	5.5%	1,370,730	12.2%
Operating Capital Outlay	2,791,299	1.2%	2,801,399	1.2%	10,100	0.4%
Total Operating	\$93,686,065	41.7%	\$96,489,824	41.7%	\$2,803,759	3.0%
Projects						
Contracted Services for District Projects	\$7,470,748	3.3%	\$14,070,108	6.1%	\$6,599,360	88.3%
Cooperative Funding/District Grants	92,374,651	41.1%	86,600,711	37.4%	(5,773,940)	(6.3%)
Fixed Capital Outlay	31,269,000	13.9%	34,445,499	14.8%	3,176,499	10.2%
Total Projects	\$131,114,399	58.3%	\$135,116,318	58.3%	\$4,001,919	3.1%
Total Expenditures	\$224,800,464	100.0%	\$231,606,142	100.0%	\$6,805,678	3.0%



■ Salaries and Benefits
■ Operating Expenses
■ Contracted Services for Operations
■ Operating Capital Outlay
■ Contracted Services for District Projects
■ Cooperative Funding/District Grants



■ Operating Expenses
■ Operating Capital Outlay
■ Cooperative Funding/District Grants

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II. Budget Highlights

F. Budget by Program

The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

Program 1.0 – Water Resource Planning and Monitoring: Encompasses a broad scope of programs critical to the core mission, including water supply planning; minimum flows and minimum water levels (MFLs); data collection, research and studies; watershed and water body planning; flood mapping; and technical assistance to local governments. The budget is \$33,473,577, a decrease of \$4,905,631 compared to \$38,379,208 in fiscal year (FY) 2024.

The decrease is primarily due to reductions in:

- Cooperative funding and District grants for Watershed Management Planning cooperative funding projects (\$5,738,100).
- Contracted services for Ground Water Levels Data (\$381,260) and Surface Water Flows & Levels Data (\$323,363).

The reductions are primarily offset by increases in:

- Contracted services for Watershed Management Planning (\$700,000) and MFLs Establishment and Evaluation (\$240,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$612,775).

Program 2.0 – Land Acquisition, Restoration and Public Works: Includes development and construction of capital projects such as water supply development, water resource development, stormwater management, both the implementation of storage and conveyance Best Management Practices (BMPs) and water quality improvements, and natural system restoration. Also included is the acquisition of lands for flood protection, water storage, water management, conservation and protection of water resources, aquifer recharge and preservation of wetlands, streams, lakes and springs. The budget is \$119,706,271, an increase of \$8,462,808 compared to \$111,243,463 in FY2024.

The increase is primarily due to increases in:

- Cooperative funding and District grants for Brackish Groundwater Development (\$15,151,190) and Regional Potable Water Interconnect (\$7,238,553) cooperative funding projects.
- Contracted services for Restoration Initiatives (\$5,795,000).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$2,800,000).

The increases are primarily offset by a reduction in:

- Cooperative funding and District grants for Water Supply and Water Resource Development (\$10,000,000) and Springs Initiatives (\$4,000,000) grant programs and Stormwater Improvement – Implementation of Storage and Conveyance BMPs (\$8,682,500) cooperative funding projects.

II. Budget Highlights

Program 3.0 – Operation and Maintenance of Works and Lands: Includes management and maintenance of District lands, operation and maintenance of water control structures and related facilities, maintenance of District buildings, vehicles and field equipment, aquatic plant control and emergency operations. The budget is \$36,267,923, an increase of \$2,403,022 compared to \$33,864,901 in FY2024.

The increase is primarily due to increases in:

- Contracted services for District water control structure improvements and construction (\$1,104,000) and operation and maintenance of District water control structures (\$550,618).
- Salaries and benefits (\$544,438).

Program 4.0 – Regulation: Encompasses all permitting functions of the District, including consumptive use permitting, water well construction permitting and contractor licensing, environmental resource permitting and permit compliance enforcement. The budget is \$25,403,368, an increase of \$641,581 compared to \$24,761,787 in FY2024.

The increase is primarily due to increases in:

- Salaries and benefits (\$508,741).
- Contracted services for financial systems upgrades (\$186,677).

Program 5.0 – Outreach: Includes public and youth education, public information and legislative liaison functions. The budget is \$2,897,966, an increase of \$107,255 compared to \$2,790,711 in FY2024.

The increase is primarily due to increases in:

- Salaries and benefits (\$171,744).
- Contracted services for financial systems upgrades (\$17,433).

The increases are primarily offset by reductions in:

- Operating capital outlay for rainfall signage (\$45,340).
- Contracted services for legislative services (\$40,000).

Program 6.0 – Management and Administration: Encompasses the business functions necessary to operate the District, including executive direction, legal services, internal audit services, finance, procurement, human resources, risk management, property appraiser and tax collector commissions and other administrative support. The budget is \$13,857,037, an increase of \$96,643 compared to \$13,760,394 in FY2024.

The increase is primarily due to increases in:

- Operating expenses for property tax commissions (\$118,180).
- Contracted services for financial systems upgrades (\$60,088).

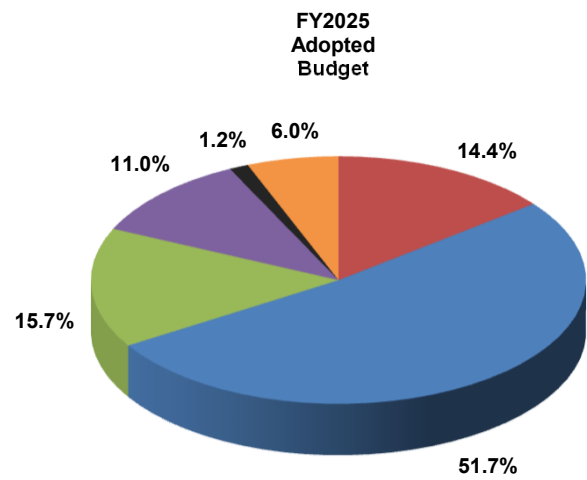
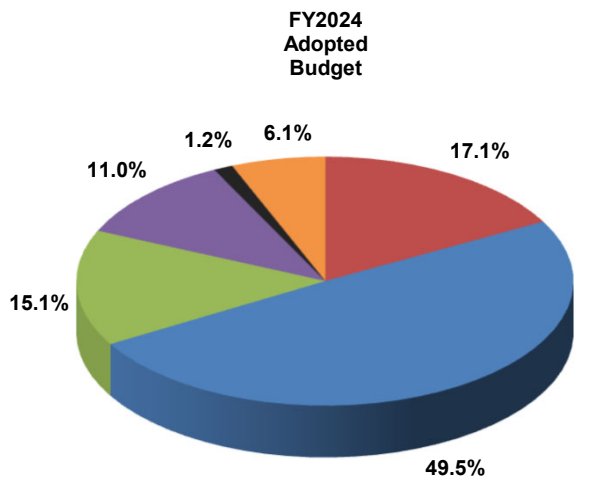
The increases are primarily offset by a reduction in:

- Contracted services for the wellness program (\$95,000).

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY PROGRAM

PROGRAM	FY2024		FY2025		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
1.0 Water Resource Planning and Monitoring	\$38,379,208	17.1%	\$33,473,577	14.4%	(\$4,905,631)	(12.8%)
2.0 Land Acquisition, Restoration and Public Works	111,243,463	49.5%	119,706,271	51.7%	8,462,808	7.6%
3.0 Operation and Maintenance of Works and Lands	33,864,901	15.1%	36,267,923	15.7%	2,403,022	7.1%
4.0 Regulation	24,761,787	11.0%	25,403,368	11.0%	641,581	2.6%
5.0 Outreach	2,790,711	1.2%	2,897,966	1.2%	107,255	3.8%
6.0 Management and Administration	13,760,394	6.1%	13,857,037	6.0%	96,643	0.7%
Total Expenditures	\$224,800,464	100.0%	\$231,606,142	100.0%	\$6,805,678	3.0%



■ 1.0 Water Resource Planning and Monitoring
■ 3.0 Operation and Maintenance of Works and Lands
■ 5.0 Outreach

■ 2.0 Land Acquisition, Restoration and Public Works
■ 4.0 Regulation
■ 6.0 Management and Administration

II. Budget Highlights

G. Budget by Area of Responsibility (AOR)

Chapter 373, Florida Statutes (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 has developed and the Governing Board has approved the 2024-2028 Strategic Plan, updated February 2024, which is available online at www.swfwmd.state.fl.us/resources/plans-reports/strategic-plan. The Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below.

Water Supply

\$101,932,218

Regional Water Supply Planning – Identify, communicate and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.

The District collaborates on planning efforts with the St. Johns River and South Florida water management districts, Department of Environmental Protection (DEP), Department of Agriculture and Consumer Services and public supply utilities within the Central Florida Water Initiative (CFWI) boundaries. The District included \$197,880 in the Tentative Budget to continue this effort, equally benefitting water supply and natural systems. Data collection activities that aid in the evaluation of future water supply needs throughout the District, with a primary focus in the CFWI area, are provided with \$5.7 million in the budget for the Aquifer Exploration and Monitor Well Drilling program, which also includes real estate services and land survey costs for well site acquisition.

Alternative Water Supplies (AWS) – Increase development of alternative sources of water to ensure groundwater and surface water sustainability.

The District offers funding incentives for the development of AWS to reduce competition for limited supplies of fresh groundwater. Some AWS development efforts, such as aquifer recharge, additionally provide aid to natural systems. Through its Cooperative Funding Initiative (CFI), the District leverages other local and regional funding by offering matching funds, generally up to 50 percent of the cost of AWS development projects. The Tentative Budget consists of \$76.5 million for AWS which provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater and aquifer recharge systems. This includes the continuation of funding for a cooperative effort with the Peace River Manasota Regional Water Supply Authority for the construction of two potable water transmission interconnections as part of the Regional Integrated Loop System. One will extend the system approximately 8 miles north from its current terminus at Clark Road (SR-72) to Fruitville Road, and the other will extend it approximately 13 miles south from Serris Boulevard to Gulf Cove Water Booster Pump Station in Charlotte County. Both extensions are expected to have a maximum capacity of 40 million gallons per day (mgd). Reclaimed water, a form of AWS, and conservation also help ensure groundwater and surface water sustainability and are covered separately below.

Reclaimed Water – Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.

Reclaimed water is wastewater that has received at least secondary treatment and disinfection and is used for a beneficial purpose such as irrigation, manufacturing processes or power generation. By offsetting demand for groundwater and surface water, this AWS source reduces stress on environmental systems, provides economic benefits by delaying costly water system expansions and reduces the need to discharge wastewater effluent to surface waters. The budget includes \$87,838 for ongoing cooperatively-funded reclaimed water projects which will contribute toward the Governing Board priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040.

II. Budget Highlights

Water Conservation – Enhance efficiencies in all water-use sectors to ensure beneficial use.

The District's water conservation program has many facets. Approximately \$375,538 is included in the budget for cooperatively-funded or District-initiated water conservation projects and grants involving a variety of activities throughout the District. Much of the Tentative Budget for water resource education is directed at water conservation education programs or projects with a conservation component (\$501,566). The District also implements regulatory requirements and incentives to achieve water conservation through its Consumptive Use Permitting (CUP) program, representing \$2 million of the \$4.5 million in the budget.

Facilitating Agricultural Resource Management Systems (FARMS) – A cooperative public-private cost-share reimbursement program to implement agricultural best management practices (BMPs).

The FARMS program serves the entire District and focuses on Upper Floridan aquifer withdrawal savings and water quality, and natural systems improvements in targeted Water Use Caution Areas and priority watersheds by working with producers to implement BMPs to reduce groundwater use and nutrient loading in springsheds. FARMS projects include both reclaimed water and conservation components, representing \$4.3 million of the \$5.5 million in the Tentative Budget for the program. Since inception of the program in 2003, 219 projects are operational with actual groundwater offset totaling 24.3 mgd.

Water Quality

\$21,684,410

Assessment and Planning – Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.

The District collects and analyzes water quality data through several monitoring networks and program-specific efforts. Major long-term water quality monitoring network efforts include coastal/inland groundwater (\$279,030), springs (\$157,209), rivers/streams and associated biological surveys (\$87,274), Upper Floridan aquifer/springs recharge basins (\$36,859) and lakes (\$21,524). While these monitoring networks support the improvement of water quality, they also provide similar benefits in protecting natural systems.

Data is also collected for the District's 12 Surface Water Improvement and Management (SWIM) priority water bodies. The District prepares plans for the protection and restoration of these SWIM water bodies (\$810,159) and provides support for the Coastal and Heartland, Sarasota Bay and Tampa Bay estuary programs (\$484,578). Although these activities primarily provide a water quality benefit, there are natural systems components as well.

Maintenance and Improvement – Develop and implement programs, projects and regulations to maintain and improve water quality.

The Tentative Budget includes \$2.6 million for cooperatively-funded and District-initiated stormwater water quality improvement projects, of which \$1.4 million is to the direct benefit of water quality. Some surface water restoration projects provide water quality benefits along with habitat improvement as described below in *Natural Systems* under "Conservation and Restoration." Projects of this nature are implemented through the SWIM, CFI and land management programs and account for \$244,630 in water quality benefits of the \$7.6 million in the Tentative Budget for surface water restoration.

There are over 200 documented springs within the District. Committed to the State's initiative to protect the health of our unique springs resources, the District plans and implements projects to take an ecosystem-level approach to springs management with emphasis on its five first-magnitude spring systems: Rainbow, Crystal River/Kings Bay, Homosassa, Chassahowitzka and Weeki Wachee. In the

II. Budget Highlights

Tentative Budget is \$3.1 million in support of springs initiatives, of which \$256,729 is benefitting water quality efforts.

The FARMS program targets agricultural water conservation and AWS use (see *Water Supply* above) but also provides water quality benefits (\$1.2 million of the \$5.5 million in the Tentative Budget) through improved surface water and groundwater management, particularly in targeted areas such as the Shell, Prairie and Joshua Creek watersheds. One sector of the program focuses on rehabilitation (back-plugging) of wells to minimize the impact of highly mineralized groundwater (\$29,500). A related effort, the Quality of Water Improvement Program, provides cost-share reimbursement to landowners for the plugging of abandoned wells to reduce inter-aquifer exchange of poor water quality and potential surface water contamination (\$808,604). In addition, the District's regulatory activities include water quality benefits to protect the region's water resources (\$5.4 million).

Flood Protection and Floodplain Management

\$35,960,218

Floodplain Management – Collect and analyze data to determine local and regional floodplain information, flood protection status and trends to support floodplain management decisions and initiatives.

The District's Watershed Management Program is primarily a cooperative effort with local governments to develop a technical understanding of the hydrology of watersheds. The Tentative Budget includes \$3.6 million in cooperatively-funded and District-initiated projects supporting floodplain management for the modeling and planning phase of the program. Among other benefits, the watershed plans contribute to the development of stormwater models and floodplain information that local city and county governments can use to develop more accurate digital flood hazard maps in cooperation with the Federal Emergency Management Agency. Funding is also included in the budget for continuation of a project to capture orthoimagery concurrently with the Statewide/Peninsular Light Detection And Ranging (LiDAR) program (\$74,019). This effort provides high-quality data to be used in support of the District's Watershed Management Program, as well as its Environmental Resource Permitting (ERP) program and minimum flow and minimum water level (MFL) determinations.

Programs, Projects and Regulations – Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.

The implementation phase of the Watershed Management Program involves construction of preventive and remedial projects and BMPs to address potential and existing flooding concerns. The Tentative Budget includes \$404,421 for cooperatively-funded and District-initiated projects addressing flood protection BMPs such as the Hillsborough County Watershed BMP Alternatives Analysis. Utilizing the county's most recently updated WMP, this analysis will identify projects which will provide flood reduction and water quality improvements. In addition, the District regulates surface water management and floodplain encroachment to minimize flooding impacts from land development through its ERP program, representing \$3.5 million of the \$10.6 million in the Tentative Budget.

Flood Protection Facilities – Operation, Maintenance and Capital Improvements of the District's dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.

The District maintains and operates 84 water control structures and 63 miles of canals to manage water levels and reduce flood risk. All mission critical water control structures are instrumented for remote control to provide cost-efficient operation and improved response time during weather events. Some structures are also equipped with digital video monitoring systems for improved security, safety and reliability of operations. The Tentative Budget includes \$16.3 million for the operation, maintenance and improvement of these water management facilities to ensure optimal condition during a major weather event. In addition, there is \$2.6 million for the management, maintenance and improvement of District

II. Budget Highlights

canals, dam embankments and culverts which includes the management of nuisance aquatic vegetation at these facilities and infrastructure that can exacerbate flooding if not controlled.

Emergency Flood Response – Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.

Through its emergency flood response initiative, the District prepares for, responds to, recovers from and mitigates the impacts of critical flooding incidents. To ensure adequate preparation, the District has developed an emergency operations program and maintains a Comprehensive Emergency Management Plan, which provides guidelines for pre-incident preparation, post-incident response and recovery, deployment and annual exercises. The District's Emergency Operations Center (EOC) and Emergency Operations Organization are critical to incident response. The Tentative Budget includes \$232,848 for the support of the District's EOC. In the event of a disaster, or of an emergency arising to prevent or avert the same, the District's Governing Board is authorized under Section 373.536(4)(d), F.S., to expend available funds not included in the budget for such purposes. The Governing Board would then notify the Executive Office of the Governor and the Legislative Budget Commission as soon as practical but within 30 days of the Governing Board's action.

Natural Systems

\$58,172,259

Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring – Establish and monitor MFLs and, where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.

The Tentative Budget includes \$1.6 million to support the establishment and evaluation of MFLs, including monitoring, mapping, research, hydrologic and biologic analysis, and peer review. Each year the District updates its priority list and schedule for MFLs and submits the list to the DEP for approval. A few of the District's established MFLs are not currently being met; and, in accordance with Section 373.042, F.S., the District is implementing recovery strategies to return these water bodies to an acceptable hydrologic condition. There is \$728,630 in the budget for MFL recovery activities, which are also supported by conservation, AWS, indirect data collection, development of groundwater models, watershed management planning and research. The District's CUP program contributes to MFL recovery with \$1.3 million of the \$4.5 million in the budget benefitting natural systems, by ensuring that authorized water withdrawals do not exceed the criteria established in Rules 40D-8 and 40D-80, Florida Administrative Code for water bodies with adopted MFLs.

Conservation and Restoration – Restoration and management of natural ecosystems for the benefit of water and water-related resources.

The District develops information through various data collection efforts, including surface water flows and levels (\$4.6 million), seagrass and submerged aquatic vegetation mapping (\$770,380) and wetlands monitoring (\$211,433). While these efforts primarily assist in protecting natural systems, they also provide secondary benefits in other areas of responsibility. Aerial orthoimagery is managed as part of the District's geographic information system which includes a broad assemblage of other geographic data that are used for District purposes and made available to other government agencies and the public. The Tentative Budget includes \$1.1 million for the ongoing management of these spatial data.

The District manages approximately 460,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition and where appropriate, providing for compatible recreational uses for the public. Of this total acreage, approximately 117,000 acres are conservation easements. In the Tentative Budget, \$6.1 million is for the District's land management program. This includes activities such as prescribed burning, fencing, exotic plant control, road

II. Budget Highlights

maintenance and feral hog control on these properties along with upland restoration where natural conditions have been impacted by historic uses. These restoration efforts maximize the conservation benefit of these upland ecosystems.

Surface water restoration benefiting natural systems is achieved primarily through the SWIM, CFI and land management programs (\$7.3 million of the \$7.6 million in the Tentative Budget) such as the Cape Haze Ecosystem Restoration project which will create and enhance 410 acres of coastal natural systems within the Coral Creek Preserve. Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation (\$1 million) to offset the adverse wetland impacts of transportation projects. The ERP program ensures that the natural functions of wetlands are protected from the impacts of land development (\$3.5 million of the \$10.6 million in the Tentative Budget).

Mission Support

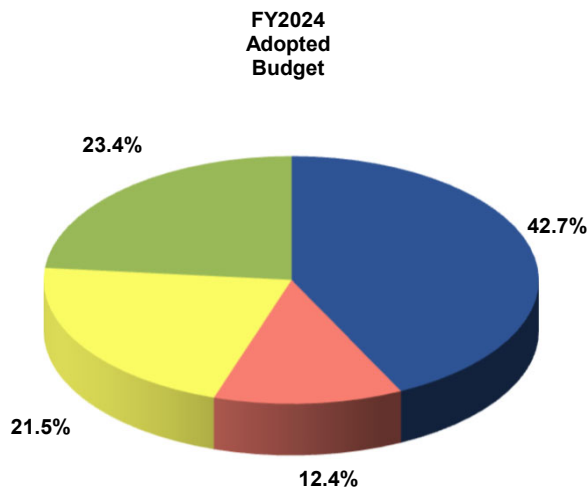
\$13,857,037

Mission Support, also known as Management and Administration, trains and equips District employees to achieve the District's strategic initiatives in a cost-efficient and effective manner. These strategies ensure District operations remain strategically aligned and fiscally responsible. Mission Support (\$10.6 million) includes Executive, General Counsel, Inspector General, Finance, Risk Management, Document Services, Procurement, Human Resources and Information Technology. In addition, the District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Tentative Budget includes \$3.2 million for these commissions which are set by Florida Statutes and are non-negotiable.

II. Budget Highlights

BUDGET SUMMARY COMPARISON BY AREA OF RESPONSIBILITY

AREA OF RESPONSIBILITY	FY2024		FY2025		DIFFERENCE	
	ADOPTED BUDGET	% OF TOTAL	ADOPTED BUDGET	% OF TOTAL	INCREASE / (DECREASE)	% OF CHANGE
Water Supply	\$90,149,983	42.7%	\$101,932,218	46.8%	\$11,782,235	13.1%
Water Quality	26,075,624	12.4%	21,684,410	10.0%	(4,391,214)	(16.8%)
Flood Protection	45,319,781	21.5%	35,960,218	16.5%	(9,359,563)	(20.7%)
Natural Systems	49,494,682	23.4%	58,172,259	26.7%	8,677,577	17.5%
Total (excluding Mission Support)	\$211,040,070	100.0%	\$217,749,105	100.0%	\$6,709,035	3.2%
Mission Support	\$13,760,394		\$13,857,037		\$96,643	
Total Expenditures	\$224,800,464		\$231,606,142		\$6,805,678	3.0%

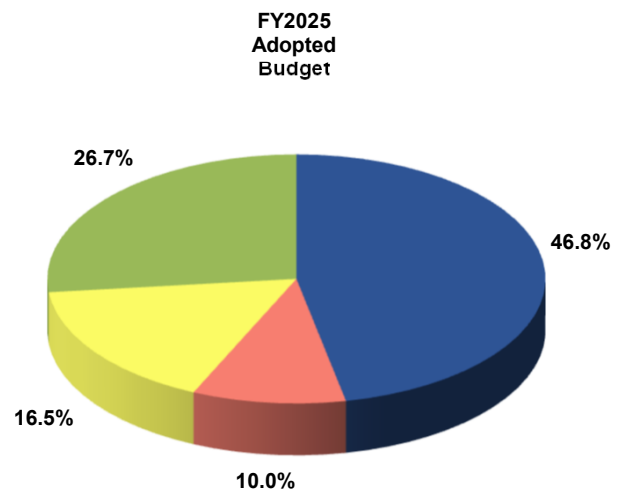


■ Water Supply

■ Water Quality

■ Flood Protection

■ Natural Systems



Program and Activity Allocations by Area of Responsibility

Programs and Activities	FY2025 Adopted	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 - Water Resource Planning and Monitoring	\$33,473,577	\$9,930,103	\$5,747,850	\$7,607,049	\$10,188,575
1.1 - District Water Management Planning	8,783,612				
1.1.1 - Water Supply Planning	711,559				
1.1.2 - Minimum Flows and Minimum Water Levels	1,587,248				
1.1.3 - Other Water Resources Planning	6,484,805				
1.2 - Research, Data Collection, Analysis & Monitoring	19,897,932				
1.3 - Technical Assistance	1,131,221				
1.5 - Technology & Information Services	3,660,812				
2.0 - Land Acquisition, Restoration and Public Works	\$119,706,271	\$83,323,452	\$4,958,177	\$2,269,662	\$29,154,980
2.1 - Land Acquisition	19,040,263				
2.2 - Water Source Development	85,907,038				
2.2.1 - Water Resource Development Projects	6,999,148				
2.2.2 - Water Supply Development Assistance	78,099,286				
2.2.3 - Other Water Source Development Activities	808,604				
2.3 - Surface Water Projects	12,690,064				
2.5 - Facilities Construction and Major Renovations	633,724				
2.7 - Technology & Information Services	1,435,182				
3.0 - Operation and Maintenance of Works and Lands	\$36,267,923	\$2,951,109	\$2,535,635	\$19,707,433	\$11,073,746
3.1 - Land Management	6,121,358				
3.2 - Works	19,806,419				
3.3 - Facilities	3,358,778				
3.4 - Invasive Plant Control	497,218				
3.5 - Other Operation and Maintenance Activities	232,848				
3.6 - Fleet Services	3,842,436				
3.7 - Technology & Information Services	2,408,866				
4.0 - Regulation	\$25,403,368	\$4,749,103	\$7,731,955	\$5,813,806	\$7,108,504
4.1 - Consumptive Use Permitting	4,544,809				
4.2 - Water Well Construction Permitting & Contractor Licensing	1,000,213				
4.3 - Environmental Resource & Surface Water Permitting	10,593,746				
4.4 - Other Regulatory and Enforcement Activities	3,081,207				
4.5 - Technology & Information Services	6,183,393				

Program and Activity Allocations by Area of Responsibility

Programs and Activities	FY2025 Adopted	Water Supply	Water Quality	Flood Protection	Natural Systems
5.0 - Outreach	\$2,897,966	\$978,451	\$710,793	\$562,268	\$646,454
5.1 - Water Resource Education	967,220				
5.2 - Public Information	1,436,366				
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	130,818				
5.6 - Technology & Information Services	363,562				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	\$217,749,105	\$101,932,218	\$21,684,410	\$35,960,218	\$58,172,259
6.0 - Management and Administration	\$13,857,037				
6.1 - Administrative & Operations Support	10,618,857				
6.1.1 - Executive Direction	1,337,841				
6.1.2 - General Counsel/Legal	921,598				
6.1.3 - Inspector General	263,686				
6.1.4 - Administrative Support	4,321,954				
6.1.6 - Procurement/Contract Administration	1,029,119				
6.1.7 - Human Resources	1,219,616				
6.1.9 - Technology & Information Services	1,525,043				
6.4 - Other (Tax Collector/Property Appraiser Fees)	3,238,180				
Total Expenditures:	\$231,606,142				

II. Budget Highlights

H. Adoption of Final Millage Rate and Budget Resolutions

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

RESOLUTION NO. 24-07

ADOPTION OF FINAL MILLAGE RATE AND CERTIFICATION OF LEVY TO THE COUNTY PROPERTY APPRAISERS FOR FISCAL YEAR 2025

WHEREAS, the Governing Board of the Southwest Florida Water Management District (District) by authority of Article VII, Section 9(b) of the Florida Constitution, and Chapters 200 and 373, Florida Statutes, as amended, is authorized to levy ad valorem taxes on taxable property within the District; and

WHEREAS, the ensuing fiscal year of the District shall extend the period beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, the Governing Board of the District has determined that a District millage rate as provided for in Sections 200.065, 373.503 and 373.536, Florida Statutes, is necessary to provide funds for the budgeted expenditures of the District for fiscal year 2025 and should be levied in the amount set forth herein; and

WHEREAS, notices of proposed property taxes, advising of date, time and place of the first public budget hearing, were prepared and mailed, pursuant to Section 200.065, Florida Statutes, by the county property appraisers of each county within the District; and

WHEREAS, the first public hearing on the tentative millage rate and budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 10, 2024, commencing at 5:01 p.m. as provided in the notice; and

WHEREAS, the Executive Office of the Governor has reviewed and approved the District's fiscal year 2025 budget pursuant to Section 373.536(5), Florida Statutes; and

WHEREAS, the notice of hearing to adopt the final millage rate and budget for fiscal year 2025, and the adjacent notice meeting the budget summary requirements of Sections 129.03(3)(b) and 373.536(3)(d), Florida Statutes, were duly published, during the period beginning September 19, 2024, and ending September 22, 2024, pursuant to Section 200.065, Florida Statutes, in newspapers of general circulation in each county within the District; and

WHEREAS, the second public hearing on the final budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 24, 2024, commencing at 5:01 p.m. as provided in the notice, and at which the name of the taxing authority, the rolled-back rate, the percentage of increase over the rolled-back rate and the millage rate to be levied were publicly announced, and the general public was allowed to ask questions and speak prior to the adoption of any measures.

II. Budget Highlights

THEREFORE, BE IT RESOLVED, by the Governing Board of the Southwest Florida Water Management District by a vote of 11 in favor, 0 against and 2 not present:

That there is adopted and levied a millage rate, as provided for in Sections 373.503 and 373.536, Florida Statutes, at the rolled-back rate and at less than the maximum millage rate established by Section 200.065, Florida Statutes, for fiscal year 2025, to be assessed on the tax rolls for the year 2024, for the purpose of levying a uniform ad valorem tax on all taxable property in the counties within the District as certified by the county property appraisers pursuant to Section 200.065, Florida Statutes, excluding lands held by the Trustees of the Internal Improvement Trust Fund to the extent specified in Section 373.543, Florida Statutes, as follows:

<u>Taxing Authority</u>	<u>Rolled-Back Rate</u>	<u>Percentage of Increase Over Rolled-Back Rate</u>	<u>Final Millage Rate</u>	<u>Counties Applied To</u>
Southwest Florida Water Management District	0.1909	0%	0.1909	Charlotte, Citrus, DeSoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter

APPROVED AND ADOPTED this twenty-fourth day of September 2024, by the Governing Board of the Southwest Florida Water Management District.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By: _____

John Milton, Vice Chair

Attest: _____

Paul J. Bispham, Secretary

II. Budget Highlights

CERTIFICATE AS TO RESOLUTION NO. 24-07

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

We, the undersigned, hereby certify that we are, Vice Chair and Secretary, respectively, of the Southwest Florida Water Management District, organized and existing under and by virtue of the Laws of the State of Florida, and having its office and place of business at 2379 Broad Street, Brooksville, Hernando County, Florida, and that, on the twenty-fourth day of September 2024, at a duly called and properly held hearing of the Governing Board of the Southwest Florida Water Management District, at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, at which hearing a majority of the members of the Governing Board were present in person or via communications media technology, the resolution, which is attached hereto and which this certificate is a part thereof, was adopted and incorporated in the minutes of that hearing.

Dated at Tampa, Florida, this twenty-fourth day of September 2024.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By: _____

John Mitten, Vice Chair

Attest: _____

Paul J. Bispham, Secretary

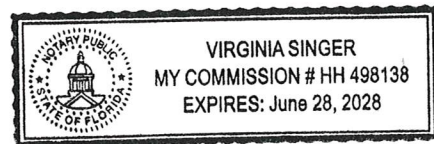
ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this twenty-fourth day of September 2024, by John Mitten and Paul J. Bispham, Vice Chair and Secretary, respectively, of the Governing Board of the Southwest Florida Water Management District, a public corporation, on behalf of the corporation. They are personally known to me.

WITNESS my hand and official seal on this twenty-fourth day of September 2024.

Virginia Singer
Notary Public
State of Florida at Large
My Commission Expires:



II. Budget Highlights

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

RESOLUTION NO. 24-08

ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2025

WHEREAS, Chapters 200 and 373, Florida Statutes, as amended, require that the Governing Board of the Southwest Florida Water Management District (District) adopt a final budget for each fiscal year; and

WHEREAS, the Governing Board of the District, after careful consideration and study, has caused to be prepared a final budget, including all items that are necessary and proper as provided by law for the District, for the ensuing fiscal year beginning October 1, 2024, and ending September 30, 2025, as provided for in Sections 200.065, 218.33 and 373.536, Florida Statutes; and

WHEREAS, the Governing Board of the District assigns a portion of the fund balance for commitments under contract for goods and services which remain uncompleted as of September 30, 2024, to be reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and

WHEREAS, the Governing Board of the District assigns a portion of the fund balance to carry forward as designated by the Governing Board as of September 30, 2024, to be reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and

WHEREAS, the Governing Board of the District assigns a portion of the fund balance to carry forward as designated by management in accordance with the Governing Board Fund Balance Policy as of September 30, 2024, to be reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025; and

WHEREAS, the Governing Board of the District has designated fund balance in accordance with the Governing Board Fund Balance Policy that will not be appropriated for expenditure in the fiscal year 2025 budget. These balances totaling an estimated \$203,850,993, are classified as non-spendable, restricted, committed and assigned. Consistent with Governing Board Fund Balance Policy, the amounts committed for the Economic Stabilization Fund need to be reset each year through the budget resolution; and

WHEREAS, notices of proposed property taxes, advising of date, time and place of the first public budget hearing, were prepared and mailed, pursuant to Section 200.065, Florida Statutes, by the county property appraisers of each county within the District; and

WHEREAS, the first public hearing on the tentative millage rate and budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 10, 2024, commencing at 5:01 p.m. as provided in the notice; and

II. Budget Highlights

WHEREAS, the Executive Office of the Governor has reviewed and approved the District's fiscal year 2025 budget pursuant to Section 373.536(5), Florida Statutes; and

WHEREAS, the notice of hearing to adopt the final millage rate and budget for fiscal year 2025, and the adjacent notice meeting the budget summary requirements of Sections 129.03(3)(b) and 373.536(3)(d), Florida Statutes, were duly published, during the period beginning September 19, 2024 and ending September 22, 2024, pursuant to Section 200.065, Florida Statutes, in newspapers of general circulation in each county within the District; and

WHEREAS, the second public hearing on the final budget was held by the Governing Board of the District at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, on September 24, 2024, commencing at 5:01 p.m. as provided in the notice; and at which the name of the taxing authority, the rolled-back rate, the percentage of increase over the rolled-back rate and the millage rate to be levied were publicly announced, and the general public was allowed to ask questions and speak prior to the adoption of any measures; and

WHEREAS, the Governing Board of the District, prior to adopting a final budget, has adopted Resolution No. 24-07, Adoption of Final Millage Rate and Certification of Levy to the County Property Appraisers for Fiscal Year 2025, which established the final millage levy for fiscal year 2025 as provided for in Sections 200.065, 373.503 and 373.536, Florida Statutes.

THEREFORE, BE IT RESOLVED, by the Governing Board of the Southwest Florida Water Management District:

1. That the attached budget is hereby adopted as the budget of the District for the fiscal year beginning October 1, 2024, and ending September 30, 2025, as the operating and fiscal guide of the District.
2. That funds committed under contract for goods and services which remain uncompleted as of September 30, 2024, shall not lapse, but shall be automatically reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025, as well as the source of funds anticipated to be used in completing these commitments.
3. That funds carried forward as designated by the Governing Board as of September 30, 2024, shall not lapse, but shall be automatically reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025, as well as the source of funds anticipated to support these designations.
4. That funds carried forward as designated by management in accordance with the Governing Board Fund Balance Policy as of September 30, 2024, shall not lapse, but shall be automatically reappropriated and incorporated into the final budget of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025, as well as the source of funds anticipated to support these designations.

THEREFORE, BE IT FURTHER RESOLVED, by the Governing Board of the Southwest Florida Water Management District:

5. That the committed fund balance for the Economic Stabilization Fund is reset at \$38,600,000 as of September 30, 2024, equal to two months of the operating expenditures based on the fiscal year 2025 final budget consistent with the Governing Board Fund Balance Policy.

II. Budget Highlights

APPROVED AND ADOPTED this twenty-fourth day of September 2024, by the Governing Board of the Southwest Florida Water Management District.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By: _____

John Mitten, Vice Chair

Attest: _____

Paul J. Bispham, Secretary

II. Budget Highlights

BUDGET SUMMARY

Southwest Florida Water Management District - Fiscal Year 2025

I. ESTIMATED REVENUES AND BALANCES	MILLAGE PER \$1,000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL BUDGET
CASH BALANCES BROUGHT FORWARD		\$47,483,735	\$0	\$10,500,000	\$57,983,735
ESTIMATED REVENUES					
AD VALOREM TAXES	0.1909	\$119,568,147	\$0	\$10,272,224	\$129,840,371
OTHER REVENUES					
Permit and License Fees		2,286,734			2,286,734
Intergovernmental Revenue		17,928,248	1,017,754		18,946,002
Interest Earnings		21,900,000			21,900,000
Other		649,300			649,300
TOTAL ESTIMATED REVENUES		\$162,332,429	\$1,017,754	\$10,272,224	\$173,622,407
TOTAL ESTIMATED REVENUES AND BALANCES		\$209,816,164	\$1,017,754	\$20,772,224	\$231,606,142
FUND BALANCE ASSIGNED FOR ESTIMATED ENCUMBRANCES		247,158,591	325,713	22,943,862	270,428,166
FUND BALANCE/RESERVES FOR FUTURE PROJECTS		192,892,716	445,759	10,512,518	203,850,993
TOTAL ESTIMATED REVENUES AND BALANCES, ESTIMATED ENCUMBRANCES, AND FUND BALANCE/RESERVES FOR FUTURE PROJECTS		\$649,867,471	\$1,789,226	\$54,228,604	\$705,885,301
II. EXPENDITURES					
WATER RESOURCE PLANNING & MONITORING		\$33,473,577	\$0	\$0	\$33,473,577
LAND ACQUISITION, RESTORATION & PUBLIC WORKS		107,556,293	1,017,754	11,132,224	119,706,271
OPERATION AND MAINTENANCE OF WORKS & LANDS		26,627,923		9,640,000	36,267,923
REGULATION		25,403,368			25,403,368
OUTREACH		2,897,966			2,897,966
MANAGEMENT AND ADMINISTRATION		10,618,857			10,618,857
COMMISSIONS FOR TAX COLLECTIONS		3,238,180			3,238,180
TOTAL APPROPRIATED EXPENDITURES		\$209,816,164	\$1,017,754	\$20,772,224	\$231,606,142
ESTIMATED ENCUMBRANCES (Carried forward and appropriated in fiscal year 2025)		247,158,591	325,713	22,943,862	270,428,166
TOTAL ESTIMATED MODIFIED BUDGET		\$456,974,755	\$1,343,467	\$43,716,086	\$502,034,308
FUND BALANCE/RESERVES FOR FUTURE PROJECTS (not appropriated)		192,892,716	445,759	10,512,518	203,850,993
TOTAL APPROPRIATED EXPENDITURES, ESTIMATED ENCUMBRANCES, AND FUND BALANCE/RESERVES FOR FUTURE PROJECTS		\$649,867,471	\$1,789,226	\$54,228,604	\$705,885,301

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE
IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

II. Budget Highlights

CERTIFICATE AS TO RESOLUTION NO. 24-08

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

We, the undersigned, hereby certify that we are, Vice Chair and Secretary, respectively, of the Southwest Florida Water Management District, organized and existing under and by virtue of the Laws of the State of Florida, and having its office and place of business at 2379 Broad Street, Brooksville, Hernando County, Florida, and that, on the twenty-fourth day of September 2024, at a duly called and properly held hearing of the Governing Board of the Southwest Florida Water Management District, at the Tampa Office, 7601 US Highway 301 North, Tampa, Hillsborough County, Florida, at which hearing a majority of the members of the Governing Board were present in person or via communications media technology, the resolution, which is attached hereto and which this certificate is a part thereof, was adopted and incorporated in the minutes of that hearing.

Dated at Tampa, Florida, this twenty-fourth day of September 2024.

SOUTHWEST FLORIDA
WATER MANAGEMENT DISTRICT

By: _____

John Mitten, Vice Chair

Attest: _____

Paul J. Bispham, Secretary

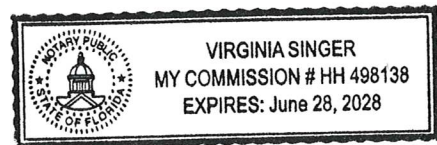
ACKNOWLEDGMENT

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this twenty-fourth day of September 2024, by John Mitten and Paul J. Bispham, Vice Chair and Secretary, respectively, of the Governing Board of the Southwest Florida Water Management District, a public corporation, on behalf of the corporation. They are personally known to me.

WITNESS my hand and official seal on this twenty-fourth day of September 2024.

Notary Public
State of Florida at Large
My Commission Expires: June 28, 2028



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III. Budget Details

A. Budget by Expenditure Category Details

The following schedules detail the fiscal year (FY) 2025 Adopted Budget by expenditure category, previously summarized in *Section II. Budget Highlights*. These schedules are intended to show staff's approach to pursuing actions that further the District's mission and maintain the level of service outlined in the District's Strategic Plan. The Operating Budget identifies the fiscal requirements necessary to support continued management and protection of our region's water resources, while addressing evolving challenges through the Project Budget. The Operating Budget details provide two-year budget comparisons, whereas the Project Budget details provide the budget and anticipated future funding requirements of each project.

III. Budget Details

B. Workforce and Salaries & Benefits

Workforce (Full-Time Equivalents)				
Organizational Unit	Adopted FY2024	Adopted FY2025	Change From FY2024	Percent Change From FY2024
Executive	7	7	0	0.0%
General Counsel	15	15	0	0.0%
Inspector General	1	1	0	0.0%
Resource Management				
Natural Systems & Restoration	41	40	(1)	(2.4%)
Water Resources	25	24	(1)	(4.0%)
Engineering & Project Management	26	26	0	0.0%
Total Resource Management:	92	90	(2)	(2.2%)
Operations, Lands & Resource Monitoring				
Operations	56	57	1	1.8%
Data Collection	77	77	0	0.0%
Land Resources	22	22	0	0.0%
Total Operations, Lands & Resource Monitoring:	155	156	1	0.6%
Regulation				
Environmental Resource Permit	64	64	0	0.0%
Water Use Permit	34	34	0	0.0%
Regulatory Support	53	53	0	0.0%
Total Regulation:	151	151	0	0.0%
Employee, Outreach & General Services				
Ombudsman	1	1	0	0.0%
Government & Community Affairs	8	8	0	0.0%
Human Resources	11	11	0	0.0%
General Services	45	45	0	0.0%
Communications & Board Services	20	21	1	5.0%
Total Employee, Outreach & General Services:	85	86	1	1.2%
Business & Information Technology Services				
Information Technology	48	48	0	0.0%
Finance	21	21	0	0.0%
Procurement Services	8	8	0	0.0%
Total Business & Information Technology Services:	77	77	0	0.0%
Total Workforce	583	583	0	0.0%

Salaries & Benefits				
Category	Adopted FY2024	Adopted FY2025	Change From FY2024	Percent Change From FY2024
Regular Salaries and Wages	\$40,898,169	\$41,818,638	\$920,469	2.3%
Student Internship Program	546,371	574,837	28,466	5.2%
Overtime	200,000	220,550	20,550	10.3%
Employer Paid FICA Taxes	3,170,511	3,243,167	72,656	2.3%
Retirement	6,084,145	6,382,382	298,237	4.9%
Self-Funded Medical	10,640,609	10,268,982	(371,627)	(3.5%)
Non-Medical Insurance Premiums	636,501	527,959	(108,542)	(17.1%)
Workers' Compensation	275,500	279,862	4,362	1.6%
Total Salaries & Benefits	\$62,451,806	\$63,316,377	\$864,571	1.4%

III. Budget Details

C. Operating Expenses

Category	Adopted FY2024	Adopted FY2025	Change From FY2024	Percent Change From FY2024	Cumulative Percent
Software Licensing and Maintenance	\$4,081,595	\$4,310,575	\$228,980	5.6%	24.27%
Property Tax Commissions	3,090,000	3,208,180	118,180	3.8%	42.33%
Maintenance and Repair of Buildings & Structures	1,383,500	1,427,776	44,276	3.2%	50.37%
Insurance and Bonds	926,810	1,070,810	144,000	15.5%	56.40%
Parts and Supplies	1,089,937	1,025,537	(64,400)	(5.9%)	62.17%
Non-Capital Equipment	697,185	985,708	288,523	41.4%	67.72%
Utilities	788,900	751,150	(37,750)	(4.8%)	71.95%
Fuels and Lubricants	800,000	750,000	(50,000)	(6.3%)	76.17%
Travel - Staff Duties and Training	595,695	742,562	146,867	24.7%	80.35%
Maintenance and Repair of Equipment	788,360	638,873	(149,487)	(19.0%)	83.95%
Telecommunications	547,114	375,600	(171,514)	(31.3%)	86.06%
Janitorial Services	266,000	266,000	0	0.0%	87.56%
Printing and Reproduction	233,811	220,311	(13,500)	(5.8%)	88.80%
Rental of Other Equipment	167,100	192,600	25,500	15.3%	89.89%
Postage and Courier Services	157,000	141,000	(16,000)	(10.2%)	90.68%
Chemical Supplies	86,050	126,050	40,000	46.5%	91.39%
District Land Maintenance Materials	150,000	115,000	(35,000)	(23.3%)	92.04%
Micro/Digital Imaging Services	104,000	104,000	0	0.0%	92.62%
Tires and Tubes	100,000	100,000	0	0.0%	93.19%
Employee Awards and Activities	91,000	96,000	5,000	5.5%	93.73%
Fees Associated with Financial Activities	90,000	90,000	0	0.0%	94.23%
Tuition Reimbursement	90,000	90,000	0	0.0%	94.74%
Books, Subscriptions and Data	86,244	85,800	(444)	(0.5%)	95.22%
Advertising and Public Notices	86,200	83,050	(3,150)	(3.7%)	95.69%
Payments in Lieu of Taxes	80,000	80,000	0	0.0%	96.14%
Memberships and Dues	66,112	74,640	8,528	12.9%	96.56%
Laboratory Supplies and Sampling	63,000	71,000	8,000	12.7%	96.96%
Uniform Program	67,500	67,500	0	0.0%	97.34%
Lease of Inside Equipment	60,405	60,405	0	0.0%	97.68%
Safety Supplies	58,200	52,700	(5,500)	(9.5%)	97.98%
Lease of Tower Space	49,788	50,164	376	0.8%	98.26%
Miscellaneous Permits and Fees	17,700	48,250	30,550	172.6%	98.53%
Recording and Court Costs	44,350	44,350	0	0.0%	98.78%
Education Support	43,060	43,060	0	0.0%	99.02%
Office Supplies	46,460	42,500	(3,960)	(8.5%)	99.26%
Taxes	17,550	33,550	16,000	91.2%	99.45%
Lease of Buildings and Properties	32,574	32,574	0	0.0%	99.64%
Professional Licenses	23,829	27,612	3,783	15.9%	99.79%
Rental of Buildings and Properties	10,000	10,000	0	0.0%	99.85%
Moving Expenses	14,000	9,000	(5,000)	(35.7%)	99.90%
Promotions	6,000	5,750	(250)	(4.2%)	99.93%
Central Garage Charges for Reimbursable Programs	2,000	5,000	3,000	150.0%	99.96%
Public Meetings	2,145	4,895	2,750	128.2%	99.99%
Vehicle Registrations and Fees	2,500	2,500	0	0.0%	100.00%
Total	\$17,203,674	\$17,762,032	\$558,358	3.2%	

III. Budget Details

D. Contracted Services for Operations

Category	Adopted FY2024	Adopted FY2025	Change From FY2024	Percent Change From FY2024	Cumulative Percent
Research, Data Collection, Analysis & Monitoring	\$3,509,525	\$3,752,822	\$243,297	6.9%	29.76%
Technology & Information Services	1,851,000	2,494,850	643,850	34.8%	49.55%
Land Management and Use	1,812,522	1,880,272	67,750	3.7%	64.46%
Works of the District (i.e., structures, canals, levees, culverts)	1,094,800	1,871,068	776,268	70.9%	79.29%
Minimum Flows and Minimum Water Levels	801,500	1,002,500	201,000	25.1%	87.24%
Regulation Permitting	718,989	734,375	15,386	2.1%	93.07%
Legal Services	180,000	181,100	1,100	0.6%	94.50%
Water Supply Planning	205,450	155,450	(50,000)	(24.3%)	95.74%
Financial Services	163,250	153,250	(10,000)	(6.1%)	96.95%
Independent Annual Financial Audit	108,000	111,929	3,929	3.6%	97.84%
Public Information	50,000	50,000	0	0.0%	98.24%
Procurement/Contract Administration	85,000	40,000	(45,000)	(52.9%)	98.55%
Emergency Management	107,500	35,900	(71,600)	(66.6%)	98.84%
Inspector General Auditing Assistance	30,000	30,000	0	0.0%	99.08%
Invasive Plant Control	30,000	30,000	0	0.0%	99.31%
Executive Direction	25,000	22,000	(3,000)	(12.0%)	99.49%
Facility Operations and Maintenance	222,750	20,000	(202,750)	(91.0%)	99.65%
Lobbying and Legislative Support	60,000	20,000	(40,000)	(66.7%)	99.81%
Human Resources	144,000	14,500	(129,500)	(89.9%)	99.92%
Real Estate Services	6,000	6,000	0	0.0%	99.97%
Risk Management	25,000	4,000	(21,000)	(84.0%)	100.00%
Project Management Support	9,000	0	(9,000)	(100.0%)	100.00%
Total	\$11,239,286	\$12,610,016	\$1,370,730	12.2%	

III. Budget Details

E. Operating Capital Outlay

Category	Adopted FY2024	Adopted FY2025	Change From FY2024	Percent Change From FY2024
Information Technology Equipment ⁽¹⁾	\$616,550	\$600,100	(\$16,450)	(2.7%)
Inside Equipment excluding Information Technology ⁽²⁾	6,000	128,125	122,125	2035.4%
Outside Equipment ⁽³⁾	108,340	229,400	121,060	111.7%
Capital Lease/Financed Equipment	122,509	0	(122,509)	(100.0%)
Vehicles ⁽⁴⁾	937,900	843,774	(94,126)	(10.0%)
Capital Field Equipment Fund ⁽⁵⁾	1,000,000	1,000,000	0	0.0%
Total	\$2,791,299	\$2,801,399	\$10,100	0.4%
FY2025 Line Item Detail				
⁽¹⁾ Information Technology Equipment	Functional Area		Quantity	Amount
Data Center Unified Computing System Hardware	Information Technology		N/A	\$490,000
Enterprise Servers	Information Technology		N/A	50,000
Large Format Scanner for Electronic File Storage	Document Services		Replacement - 2	29,000
Production Scanner for Electronic File Storage	Document Services		Replacement - 2	16,800
Microfilm Scanner for Electronic File Storage	Document Services		Replacement - 1	14,300
Total Information Technology Equipment:				\$600,100
⁽²⁾ Inside Equipment excluding Information Technology	Functional Area		Quantity	Amount
Ion Chromatography Instrument	Chemistry Lab		Replacement - 1	\$65,000
Radio over IP Gateway	Emergency Management		Replacement - 8	57,000
Plotter	Mapping & GIS		Replacement - 1	6,125
Total Inside Equipment excluding Information Technology:				\$128,125
⁽³⁾ Outside Equipment	Functional Area		Quantity	Amount
Drone Package with Aerial Ignition System	Land Management		New - 1	\$95,000
Scanning Robotic Total Station	Survey		New - 1	78,000
Acoustic Borehole Imaging TelevIEWer	Geohydrologic Data		New - 1	41,000
Skid-Mounted Grout Plant	Geohydrologic Data		Replacement - 1	15,400
Total Outside Equipment:				\$229,400
⁽⁴⁾ Vehicles			Quantity	Amount
The District's criteria meets or exceeds the Department of Management Services vehicle replacement guidelines. <u>At minimum</u> , to qualify for replacement, a vehicle must meet <u>one</u> of the following criteria:				
- Mileage exceeds 150,000,				
- Maintenance and repair costs exceed 40 percent of acquisition cost, or				
- Years in service exceeds 10				
The procurement of vehicles in excess of the number of units or budget is subject to the <i>Budget Authority Transfer of Funds</i> Governing Board Policy.				
Total Vehicles:			Replacement - 12	\$843,774

III. Budget Details

FY2025 Line Item Detail (cont'd)																			
(5) Capital Field Equipment Fund																			
The Capital Field Equipment Fund (CFEF) administers the acquisition, replacement, enhancement or reconditioning of District field equipment. The purpose of this fund is to manage these capitalized expenditures in a way that allows the District to conduct its business efficiently and effectively. To qualify as a CFEF expenditure, the field equipment must meet the following criteria: - Rolling stock (excluding vehicles less than 1.5 tons), - Total estimated cost equal to or greater than \$5,000 including delivery, and - Anticipated useful life of at least five years Note: Attachments and modifications to equipment/vehicles greater than 1.5 ton can be included as a CFEF expenditure. Each fiscal year-end, the District requests the Governing Board to approve the carry forward of remaining funds into the subsequent fiscal year for planned expenditures to occur in that fiscal year. Unplanned expenditures from the CFEF are subject to the <i>Budget Authority Transfer of Funds</i> Governing Board Policy.																			
FY2025 Projected CFEF Resources																			
FY2024 Fund Balance to Carry Forward into FY2025			\$281,710																
Adopted FY2025 Budget			1,000,000																
Total FY2025 Projected CFEF Resources:			\$1,281,710																
Planned Expenditures	Functional Area	Quantity	Amount																
Class 8 Truck / Crane	Geohydrologic Data	Replacement - 1	\$275,000																
Barge	Structure Ops. / WQ Monitoring Prog.	Replacement - 1	250,000																
Airboat with Trailer	Vegetation Management	Replacement - 2	172,000																
Bush Hog	Field Operations	Replacement - 3	99,000																
Disk	Field Operations	Replacement - 3	70,000																
Utility Terrain Vehicle	Land Management	Replacement - 2	47,000																
All Terrain Vehicle	Land Management	Replacement - 3	39,000																
Trailer	Field Operations	Replacement - 2	38,000																
Utility Terrain Vehicle	Facilities	Replacement - 1	23,500																
Commercial Mower	Field Operations	Replacement - 1	15,000																
Total FY2025 Planned Expenditures:			\$1,028,500																
Projected FY2025 Fund Balance for Planned Expenditures in Subsequent Fiscal Year:			\$253,210																
Capital Field Equipment Fund Projections																			
<table border="1"> <caption>Capital Field Equipment Fund Projections Data</caption> <thead> <tr> <th>Fiscal Year</th> <th>Adopted/Future Budget</th> <th>Projected Carry Forward from Prior Year</th> <th>Planned Expenditures</th> </tr> </thead> <tbody> <tr> <td>FY2025</td> <td>\$1.0M</td> <td>\$282K</td> <td>\$1.0M</td> </tr> <tr> <td>FY2026</td> <td>\$1.0M</td> <td>\$253K</td> <td>\$1.0M</td> </tr> <tr> <td>FY2027</td> <td>\$1.0M</td> <td>\$250K</td> <td>\$1.0M</td> </tr> </tbody> </table>				Fiscal Year	Adopted/Future Budget	Projected Carry Forward from Prior Year	Planned Expenditures	FY2025	\$1.0M	\$282K	\$1.0M	FY2026	\$1.0M	\$253K	\$1.0M	FY2027	\$1.0M	\$250K	\$1.0M
Fiscal Year	Adopted/Future Budget	Projected Carry Forward from Prior Year	Planned Expenditures																
FY2025	\$1.0M	\$282K	\$1.0M																
FY2026	\$1.0M	\$253K	\$1.0M																
FY2027	\$1.0M	\$250K	\$1.0M																

III. Budget Details

F. Contracted Services for District Projects

Project	Project Name	FY2025 Adopted Budget	Total Future Funding
Water Body Protection & Restoration Planning			
W020	Tampa Bay Protection & Restoration Planning	\$90,000	Annual Request
W420	Rainbow River Protection & Restoration Planning	50,000	Annual Request
W451	Crystal River/Kings Bay Protection & Restoration Planning	50,000	Annual Request
W501	Charlotte Harbor Protection & Restoration Planning	90,000	Annual Request
W601	Sarasota Bay Protection & Restoration Planning	90,000	Annual Request
WC01	Chassahowitzka Springs Protection & Restoration Planning	50,000	Annual Request
WH01	Homosassa Springs Protection & Restoration Planning	50,000	Annual Request
WW01	Weeki Wachee Springs Protection & Restoration Planning	50,000	Annual Request
Total Water Body Protection & Restoration Planning:		\$520,000	\$0
Watershed Management Planning			
P283	Watershed Management Program Technical Support	\$100,000	Annual Request
P409	Big Slough Watershed Management Plan Update	150,000	700,000
P515	Flint Creek Real-Time Flood Forecasting	200,000	0
P516	Hillsborough River/Tampa Bypass Canal Real-Time Flood Forecasting	120,000	680,000
P517	Peace/Saddle Creek Real-Time Flood Forecasting	80,000	320,000
P518	Watershed Management Program Modernization	500,000	0
P733	Tsala Apopka Outlet Watershed Management Program	150,000	600,000
Total Watershed Management Planning:		\$1,300,000	\$2,300,000
Ground Water Levels Data			
P300	Central Springs Model (Northern District Model Expansion)	\$75,000	Annual Request
Total Ground Water Levels Data:		\$75,000	\$0
Surface Water Flows & Levels Data			
P244	Recharge & Evapotranspiration Districtwide Surface Water Model Update	\$90,000	Annual Request
P308	Alafia River Model Development	350,000	0
P822	Homosassa Springs Group Model Development	200,000	0
P843	Chassahowitzka River Group Model Development	200,000	0
Total Surface Water Flows & Levels Data:		\$840,000	\$0
Meteorologic/Geologic/Biologic Data			
C005	Aquifer Exploration and Monitor Well Drilling Program	\$24,750	Annual Request
C007	Aquifer Exploration and Monitor Well Drilling Program within the Central Florida Water Initiative	55,483	Annual Request
P088	Central Florida Water Initiative Data, Monitoring and Investigations Team Technical Support	65,000	Annual Request
WS01	Springs Submerged Aquatic Vegetation Mapping and Evaluation	275,000	Annual Request
Total Meteorologic/Geologic/Biologic Data:		\$420,233	\$0

III. Budget Details

Project	Project Name	FY2025 Adopted Budget	Total Future Funding
<u>Institute of Food and Agricultural Sciences (IFAS) Research</u>			
B136	Florida Auto Weather Network Data and Education	\$100,000	Annual Request
B424	Water-Nutrient Smart Production Systems with Compact Bed Geometry Technology: Water, Production and Economics	79,000	0
Total Institute of Food and Agricultural Sciences (IFAS) Research:		\$179,000	\$0
<u>Land Acquisition</u>			
SZ00	Surplus Lands Assessment Program	\$127,500	Annual Request
Total Land Acquisition:		\$127,500	\$0
<u>Aquifer Storage & Recovery Feasibility and Pilot Testing</u>			
P189	Aquifer Recharge Testing at Flatford Swamp	\$500,000	\$500,000
Total Aquifer Storage & Recovery Feasibility and Pilot Testing:		\$500,000	\$500,000
<u>Facilitating Agricultural Resource Management Systems (FARMS)</u>			
H715	Model FARMS Economic Study	\$150,000	\$0
P429	FARMS Meter Accuracy Support	12,500	Annual Request
Total Facilitating Agricultural Resource Management Systems (FARMS):		\$162,500	\$0
<u>Minimum Flows and Minimum Water Levels (MFL) Recovery</u>			
H400	Lower Hillsborough River Recovery Strategy Implementation	\$40,000	Annual Request
H404	Lower Hillsborough River Recovery Strategy Morris Bridge Sink	155,000	Annual Request
Total Minimum Flows and Minimum Water Levels (MFL) Recovery:		\$195,000	\$0
<u>Quality of Water Improvement Program - Well Plugging</u>			
B099	Quality of Water Improvement Program (QWIP)	\$25,000	Annual Request
Total Quality of Water Improvement Program - Well Plugging:		\$25,000	\$0
<u>Stormwater Improvements – Water Quality</u>			
H014	Lake Hancock Outfall Treatment System	\$13,000	Annual Request
Total Stormwater Improvements – Water Quality:		\$13,000	\$0
<u>Restoration Initiatives</u>			
P380	Restoration Project Site Assessments	\$50,000	Annual Request
SA68	Terra Ceia Huber Restoration Establishment	90,000	180,000
SA81	Rock Ponds Restoration Establishment	150,000	250,000
SB05	Myakka River Deer Prairie Creek Preserve Wetland Restoration	900,000	0
W312	Tampa Bay Habitat Restoration Regional Coordination	40,000	Annual Request
W563	Cape Haze Ecosystem Restoration	4,500,000	0
WW08	Weeki Wachee Sediment Management Structures	800,000	0
Total Restoration Initiatives:		\$6,530,000	\$430,000
<u>Florida Department of Transportation (FDOT) Mitigation</u>			
D040	FDOT Mitigation Maintenance & Monitoring	\$907,050	Annual Request
D999	FDOT Mitigation Program Development, Planning & Support	50,000	Annual Request
Total Florida Department of Transportation (FDOT) Mitigation:		\$957,050	\$0

III. Budget Details

Project	Project Name	FY2025 Adopted Budget	Total Future Funding
Land Management & Use			
SL99	USDA Old World Climbing Fern Bio-control	\$80,000	\$0
SN99	USDA Cogon Grass Bio-control	40,000	40,000
Total Land Management & Use:		\$120,000	\$40,000
Structure Operation & Maintenance			
B884	Medard Reservoir Water Conservation Structure Rehabilitation	\$504,000	\$0
B888	Engineering Services for Water Control Structures	600,000	Annual Request
B889	S-155 Flood Control Structure Fender Replacement	600,000	0
Total Structure Operation & Maintenance:		\$1,704,000	\$0
Water Use Permitting			
P243	Districtwide Regulation Model Steady State & Transient Calibrations	\$120,000	\$0
P443	Dover/Plant City Automatic Meter Reading Program	175,000	550,000
Total Water Use Permitting:		\$295,000	\$550,000
Water Resource Education			
B277	Florida Water Star Builder Conservation Education Program	\$32,300	Annual Request
P259	Youth Water Resources Education Program	18,525	Annual Request
P268	Public Water Resources Education Program	6,000	Annual Request
P269	Conservation Education Program	20,000	Annual Request
W466	Springs Protection Outreach Program	30,000	Annual Request
Total Water Resource Education:		\$106,825	\$0
Total Contracted Services for District Projects:		\$14,070,108	\$3,820,000

G. Cooperative Funding and District Grants

				FY2025 Adopted District Share by Region				FY2025 Adopted Budget			Total Future Funding
Project	Cooperator	Project Name	Priority	Heartland	Northern	Southern	Tampa Bay	District	Outside Revenue	Total Budget	
Cooperative Funding Projects											
Q184	PRWC	Brackish - Polk Regional Water Cooperative Southeast Wellfield Implementation	AWS	\$14,500,000	\$0	\$0	\$0	\$14,500,000	\$0	\$14,500,000	\$81,605,013
Q216	PRWC	Interconnects - Polk Regional Water Cooperative Regional Transmission Southeast Phase 1	AWS	9,723,285	-	-	-	9,723,285	-	9,723,285	42,258,638
Q308	PRWC	Brackish - Polk Regional Water Cooperative West Polk Wellfield	AWS	651,190	-	-	-	651,190	-	651,190	94,036,502
Q272	PRMRWSA	AWS - PRMRWSA Peace River Regional Reservoir No. 3	AWS	-	-	14,000,000	-	14,000,000	-	14,000,000	83,017,133
Q313	PRMRWSA	Interconnects - PRMRWSA Regional Integrated Loop System Phase 3C	AWS	-	-	13,305,681	-	13,305,681	-	13,305,681	-
Q355	PRMRWSA	Interconnects - PRMRWSA Regional Integrated Loop System Phase 2B	AWS	-	-	10,350,000	-	10,350,000	-	10,350,000	10,403,906
Q241	TBW	Interconnects - TBW Southern Hillsborough County Transmission Expansion	AWS	-	-	-	3,500,000	3,500,000	-	3,500,000	129,194,793
Total AWS Priority Projects:				\$24,874,475	\$0	\$37,655,681	\$3,500,000	\$66,030,156	\$0	\$66,030,156	\$440,515,985
Q230	Marion Co	WMP - Gum Swamp & Big Jones Creek Watershed Management Plan Update	1A	\$0	\$126,875	\$0	\$0	\$126,875	\$126,875	\$253,750	\$0
Q231	Marion Co	WMP - Rainbow River Watershed Management Plan Update	1A	-	205,200	-	-	205,200	205,200	410,400	-
Q330	Marion Co	WMP - West Central Marion Watershed Management Plan	1A	-	200,000	-	-	200,000	200,000	400,000	-
Q233	Pinellas Co	Study - Clearwater Harbor/St Joseph Sound Nitrogen Source Identification	1A	-	-	-	50,000	50,000	-	50,000	-
Q337	Hillsborough Co	WMP - Hillsborough County Watershed BMP Alternatives Analysis	1A	-	-	-	250,000	250,000	-	250,000	-
Q340	Safety Harbor	WMP - City of Safety Harbor Watershed Management Plan	1A	-	-	-	75,000	75,000	-	75,000	-
Total 1A Priority Projects:				\$0	\$532,075	\$0	\$375,000	\$907,075	\$532,075	\$1,439,150	\$0
Q397	Sumter Co	WMP - Outlet River Watershed Management Plan Update	CFI	\$0	\$375,000	\$0	\$0	\$375,000	\$375,000	\$750,000	\$0
Q394	Sarasota Co	WMP - Dona Bay Watershed Management Plan Update	CFI	-	-	592,000	-	592,000	-	592,000	-
Q398	Manatee Co	WMP - Gamble Creek Watershed Management Plan Update	CFI	-	-	359,450	-	359,450	359,450	718,900	
Q405	Pinellas Co	WMP - Lake Seminole Watershed Management Plan Update	CFI	-	-	-	325,000	325,000	-	325,000	
W024	TBEP	FY2025 Tampa Bay Environmental Restoration Fund	CFI	-	-	-	350,000	350,000	-	350,000	-
Total CFI Priority Projects:				\$0	\$375,000	\$951,450	\$675,000	\$2,001,450	\$734,450	\$2,735,900	\$0
Total Cooperative Funding Projects:				\$24,874,475	\$907,075	\$38,607,131	\$4,550,000	\$68,938,681	\$1,266,525	\$70,205,206	\$440,515,985

III. Budget Details

Project	Project Name	FY2025 Adopted Budget	Total Future Funding
<u>District Grants</u>			
<u>Water Body Protection & Restoration Planning</u>			
W027	Tampa Bay Estuary Program - Comprehensive Management Plan Development and Implementation	\$202,505	\$809,120
W526	Coastal and Heartland National Estuary Partnership - Comprehensive Management Plan Development and Implementation	130,000	Annual Request
W612	Sarasota Bay Estuary Program - Comprehensive Management Plan Development and Implementation	133,000	532,000
Total Water Body Protection & Restoration Planning:		\$465,505	\$1,341,120
<u>Watershed Management Planning</u>			
B087	Florida Flood Hub	\$50,000	\$50,000
Total Watershed Management Planning:		\$50,000	\$50,000
<u>Facilitating Agricultural Resource Management Systems (FARMS)</u>			
H015	Wells with Poor Water Quality in the Southern Water Use Caution Area Back-Plugging Program	\$20,000	Annual Request
H017	Facilitating Agricultural Resource Management Systems Program	4,000,000	Annual Request
H529	Mini-FARMS Program	500,000	Annual Request
Total Facilitating Agricultural Resource Management Systems (FARMS):		\$4,520,000	\$0
<u>Conservation Rebates and Retrofits</u>			
B015	Water Incentives Supporting Efficiency Program	\$225,000	Annual Request
Total Conservation Rebates and Retrofits:		\$225,000	\$0
<u>Other Water Supply Development Assistance</u>			
H103	Water Supply & Water Resource Development Grant Program	\$10,000,000	Annual Request
Total Other Water Supply Development Assistance:		\$10,000,000	\$0
<u>Well Plugging</u>			
B099	Quality of Water Improvement Program	\$600,000	Annual Request
Total Well Plugging:		\$600,000	\$0
<u>Water Resource Education</u>			
P259	Youth Water Resources Education Program	\$530,000	Annual Request
P268	Public Water Resources Education Program	5,000	Annual Request
Total Water Resource Education:		\$535,000	\$0
Total District Grants:		\$16,395,505	\$1,391,120
Total Cooperative Funding Projects and District Grants:		\$86,600,711	\$441,907,105

III. Budget Details

H. Fixed Capital Outlay

Project	Project Name	FY2025 Adopted Budget	Total Future Funding
<u>Land Acquisition</u>			
C005/ C007	Data Collection Site Acquisitions	\$150,000	\$0
S097	Florida Forever Work Plan Land Purchases	18,400,000	0
Total Land Acquisition:		\$18,550,000	\$0
<u>District Facilities</u>			
C219	Districtwide HVAC, Pavement and Roof Renovations	\$532,224	\$0
C227	Sarasota Office Backup Generator	100,000	0
Total District Facilities:		\$632,224	\$0
<u>Land Management</u>			
SB14	Chassahowitzka Dock Replacement	\$200,000	\$0
SE33	Establishment of Septic for Halpata Preserve Security Resident Trailer	8,500	0
SH08	Green Swamp West Pole Barn Construction	35,000	0
SM09	Establishment of Campground Host Site at Serenova	25,000	0
Total Land Management:		\$268,500	\$0
<u>Works of the District</u>			
B67H	Flood Control Structure Gate Replacement and Drum & Cable Conversions	\$7,640,000	\$10,020,000
C687	Water Control Structure Control System Replacements	1,000,000	0
C690	WC-2 Flood Control Structure Replacement	2,000,000	0
Total Works of the District:		\$10,640,000	\$10,020,000
<u>Well Construction</u>			
C005/ C007	Aquifer Exploration and Monitor Well Drilling Program	\$4,354,775	\$474,920
Total Well Construction:		\$4,354,775	\$474,920
Total Fixed Capital Outlay:		\$34,445,499	\$10,494,920