

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2023–24

Final Budget

(Pursuant to Section 373.536, *Florida Statutes*)

Adopted September 26, 2023



www.sjrwmd.com

St. Johns River Water Management District

Final Budget

Budget Year 2023–24



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I. Foreword

I. Foreword

This report has been prepared by the St. Johns River Water Management District (District) to satisfy the requirements of section 373.536(6)(a)(1), Florida Statutes (F.S.), to furnish a copy of the adopted budget within 10 days after its adoption. The format of this report utilizes six statutorily identified District program areas listed below.

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

On July 11, 2023, the Governing Board approved the tentative fiscal year (FY) 2023–24 millage rate and budget. Following Board approval, the FY 2023–24 Standard Format Tentative Budget Submission was provided to the Executive Office of the Governor, the Secretary of the Department of Environmental Protection (DEP), and the Legislative Budget Commission (LBC) by the August 1, 2023, statutory deadline.

In compliance with the statutory requirements, the District has conducted two public hearings for the FY 2023–24 budget before the final budget adoption. The first hearing took place on September 12, 2023. On September 26, 2023, the Governing Board conducted the second hearing and adopted the FY 2023–24 millage rate and the final budget. The District now submits this adopted FY 2023–24 final budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District. The District's final budget will also be available after October 6, 2023, on the District's website: www.sjrwmd.com.

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

II. Introduction

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A. History of Water Management Districts

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

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

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

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

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

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B. Overview of the District

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

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

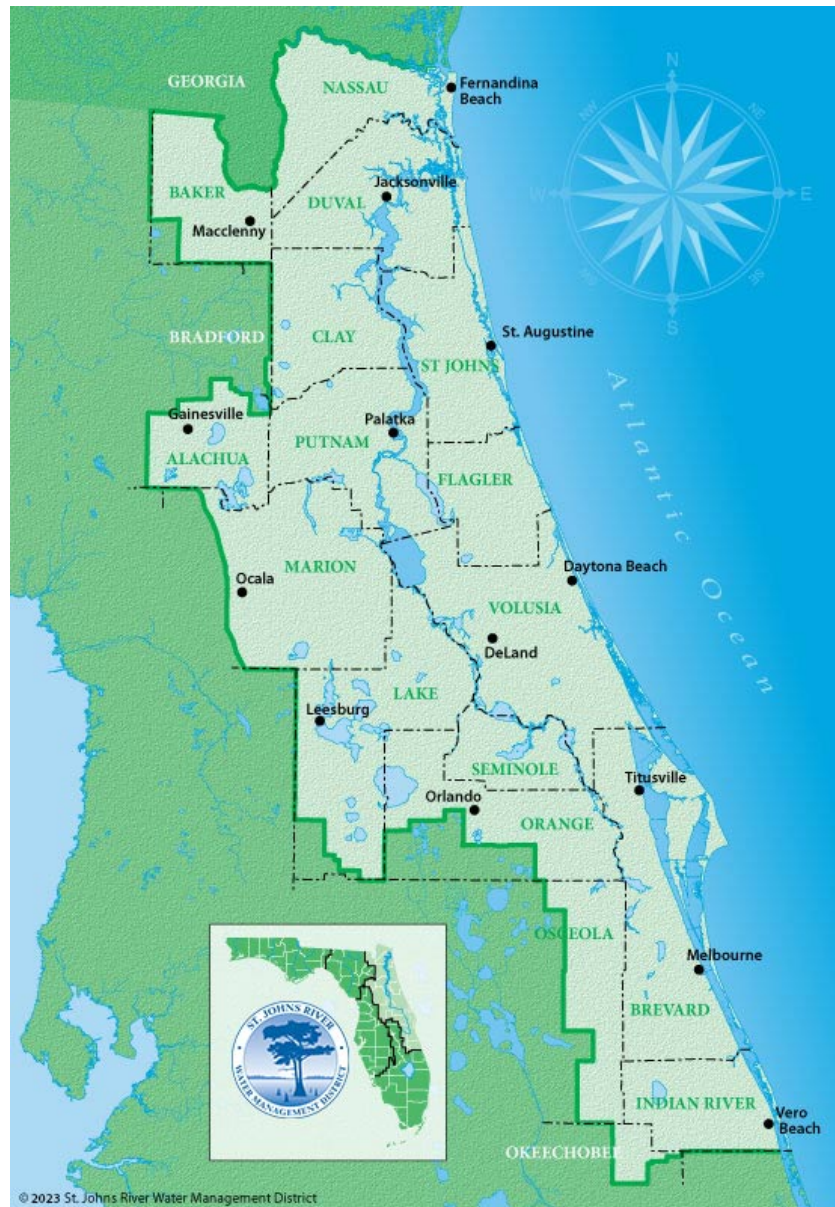


Figure 1 – District Map

II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 21 percent of the state’s land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon, and the Florida portion of the St. Marys River Basin. The District is also home to eight “Outstanding Florida Springs” — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 2022, an estimated 6 million people resided within the District’s boundaries, a population that is projected to reach almost 6.8 million by the year 2045.

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

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

The District is governed by a nine-member Governing Board, each with a four-year term. Under the direction of its Governing Board, the District’s organization is structured by divisions, offices, and bureaus, which manage and implement District programs, projects, and activities.

The District currently maintains 115 miles of U.S. Army Corps of Engineers (USACE) /District constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 13 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. The District owns an interest in approximately 777,912 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 537 full-time equivalent positions (FTEs) in Fiscal Year (FY) 2023–24. The FTEs work out of multiple locations, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. The telephone numbers and addresses for District Headquarters and service centers are listed below.

District Headquarters
4049 Reid Street
Palatka, FL 32177
386-329-4500

Jacksonville Service Center
7775 Baymeadows Way, Suite 102
Jacksonville, FL 35526
904-730-6270

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

Palm Bay Service Center
525 Community College Parkway S.E.
Palm Bay, FL 32909
321-984-4940

II. Introduction

C. Mission and Guiding Principles of the District

Mission: To protect our natural resources and support Florida’s growth by ensuring the sustainable use of Florida’s water for the benefit of the people of the District and the state.

The District has established goals that act as guiding principles for each of the four areas of responsibility (AORs):

- Water Supply
 - Develop and Implement Regional Water Supply Plans
 - Develop and Implement Minimum Flows and Levels (MFLs) and Prevention and Recovery Strategies
 - Promote Water Conservation
 - Develop Alternative Water Supply (AWS) and Water Resource Development Projects
 - Plan for Statutory Funding Requirements
- Water Quality
 - Protect and Improve Water Quality in Surface Water and Groundwater
 - Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives
 - Develop Innovative and Cost-effective Water Quality Projects
 - Support the Governor’s and DEP’s Restoration Efforts
- Flood Protection
 - Minimize Flood Damage to Protect People, Property, and Infrastructure
 - Operate Water Management Systems to Meet Flood Protection, Water Resource, and Future Water Supply Needs
 - Maintain Data Collection to Support Federal Flood Prediction Collaboration
 - Strategically Acquire and Restore Floodplains to Improve Resilience
 - Coordinate with State and Local Governments and the Public during and after Emergency Events
- Natural Systems
 - Maintain District Lands for Natural Resources and People
 - Manage Invasive Exotic and Nuisance Vegetation in a Protective and Sustainable Manner
 - Provide Access and Recreational Opportunities on District Properties
 - Preserve, Protect, and Restore Natural Systems to Support Their Natural Hydrologic and Ecologic Functions

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D. Development of the District Budget

The District’s fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees, and subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 2 shows the cyclical nature of this process.

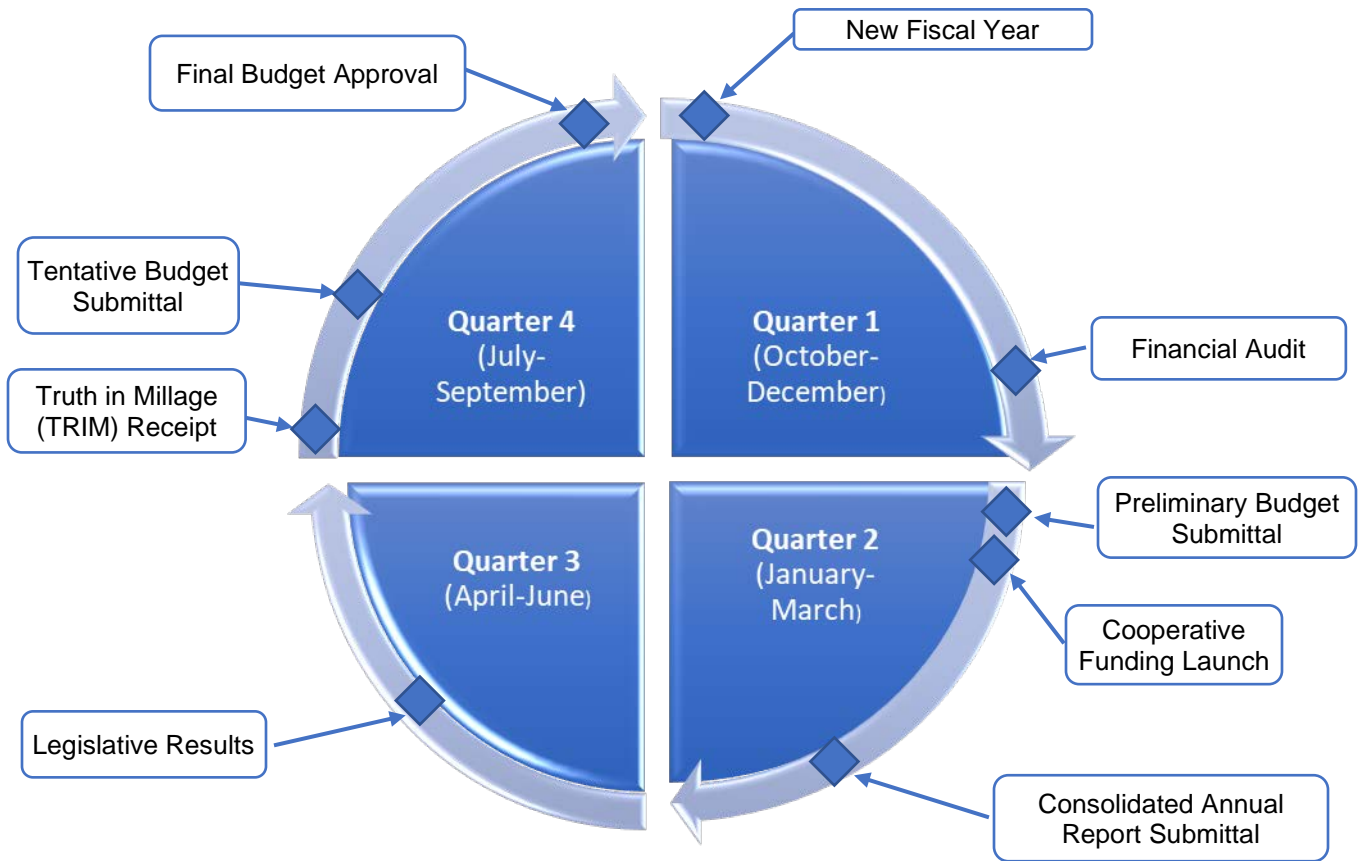


Figure 2 – Budget Process

The District held two TRIM public hearings in September 2023. The first public hearing took place on September 12, 2023, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing took place on September 26, 2023, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the Final Budget adoption hearing.

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The District's FY 2023–24 Final Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. All debt within 3.0 is directly related to the implementation of GASB 87 pertaining to Lessee agreements. Leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources) and Capital Outlay. These do not include borrowing or bonding. The current lease expires in December 2031. The Final Budget maintains an operating profile consistent with FY 2022–23 and in line with current revenue levels to ensure sustainability.

II. Introduction

E. Budget Guidelines

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

- Reviewing personnel, programs, and activities on an ongoing basis to ensure that each district is meeting its core mission areas without raising costs for the taxpayers they serve;
- Ensuring that District employee benefits are consistent with those provided to state employees;
- Continuing District implementation plans for the beneficial use of available fund balances; and
- Avoiding new debt.

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

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

Statutory authority in section 373.536(5)(c), F.S., states that the Legislative Budget Commission (LBC) may reject district budget proposals based on the statutory thresholds described below. The thresholds submitted in the Tentative Budget are presented below for informational purposes.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
3. Any issuance of debt on or after July 1, 2012.
4. Any individual variances in a district’s Tentative Budget in excess of 25 percent from a district’s Preliminary Budget.
5. Any program expenditure as described in section 373.536(5)(e)4.e. and f., F.S. (Outreach), (District Management and Administration) respectively, in excess of 15 percent of a district’s total budget.

Program	FY 2023–24 Final Budget	% of Total Budget
5.0 Outreach	\$1,712,949	0.7%
6.0 District Management and Administration	\$11,554,530	4.6%
Grand Total (programs 1.0 through 6.0)	\$250,490,466	100.0%
5.0 and 6.0 Total	\$13,267,479	5.3%

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The District's FY 2023–24 Tentative Budget did not exceed these statutory thresholds, and the District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the Final Budget adoption hearing.

II. Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October 6	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October 27	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 13	Present draft Preliminary Budget to Governing Board
December 13	Preliminary Budget due to DEP for review
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 10	District Governing Board approves the January 15 submittal of the Preliminary Budget (373.535(1)(a), F.S.)
January 15	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April–May	Districts continue evaluation and refinement of the budget
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to districts – TRIM (193.023(1) and 200.065(1), F.S.)
July 11	Tentative Budget due to DEP for review
July 11	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August (TBD)	Tentative Budget presented to legislative staff
August (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 10	The Tentative Budget is posted on the District’s official website (373.536(5)(d), F.S.)
September 12	Public hearing to adopt the Tentative Budget and millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 26	Public hearing to adopt the Final Budget and final millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 29	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

III. Budget Highlights

III. Budget Highlights

A. FY 2022–23 Current Year Accomplishments and Efficiencies

Water Supply

Water Supply Planning

- Completed public review of the draft North Florida Regional Water Supply Plan (NFRWSP) projections, geodatabase, and water resource constraint analysis appendices. Two public workshops were held in November 2022 on the potential impacts of increased groundwater withdrawals on the water resources. Stakeholder review and workshops for the draft NFRWSP are scheduled for the summer of 2023, with Governing Board approval planned for the fall of 2023.
- The Central Florida Water Initiative (CFWI) Planning Region’s water supply planning projections will be complete in the summer of 2023.
- Stakeholders in the Central Springs East Coast (CSEC) Planning Region are coordinating on individual water supply planning efforts, project development, and funding opportunities.
- Funding was made available to agricultural producers through three programs: the Tri-County Agricultural Area Water Management Partnership, the Districtwide Agricultural Cost-share, and the Silver Springs Agricultural Best Management Practices (BMP) Cost-share program. Collectively, \$4,065,386 in funding was provided to growers resulting in an estimated 0.56 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient load reduction of 101,027 lbs. of total nitrogen (TN) and 19,555 lbs. of total phosphorus (TP).
- Water conservation
 - Participated in the University of North Florida Symposium, one Homeowners’ Association (HOA) Expo, and two webinars related to water conservation.
 - Florida Water StarSM (FWS):
 - Launched a FWS Facebook page and provided two posts per week.
 - Worked with Southwest Florida Water Management District (SWFWMD) to design and develop artwork for a FWS social media campaign that launched in January 2023 and continued through March 2023, with over 1.9 million impressions achieved from the targeted audience. Initial FWS website analytics show a fourfold increase in site visits during the campaign.
 - Conducted three Florida Water Star Accredited Professional (FWS-AP) trainings with 105 trained. FWS-AP helps industry professionals and government employees across Florida increase their water conservation knowledge through training and testing.
 - Supported Northwest Florida Water Management District with its first-ever online FWS-AP training. SJRWMD staff taught the FWS AP certification course for six individuals. Getting this certification is

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a step toward being able to take the exam and eventually be able to design or install a landscape or irrigation system for a FWS project. This support will allow expansion of the FWS program and goals.

- Launched an updated FWS certification in collaboration with the University of Florida's Florida-Friendly Landscaping Program called Florida-Friendly Water Star Gold. The highest-level certification now includes landscaping criteria that protect water quality and encourage using native and non-invasive plants. Conducted a FWS Gold webinar with Florida Green Building Coalition (FGBC) to train 65 of its members. Currently, assisting the city of Groveland to develop FWS Gold Code language.
- Continued as lead planner for the Florida Section of the American Water Works Association (FSAWWA) water conservation symposium in November 2022 and coordinated the FSAWWA Water Conservation Month promotion.
- Continued training staff and utilities on developing and reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming.
- Conducted numerous workshops and training sessions with utilities and local governments; over 400 people attended these sessions.
- Partnered with Florida Nursery Growers and Landscape Association (FNGLA) and DEP to finalize a revision to the Florida-Friendly Landscape Irrigation Design Guidelines, due to launch in summer 2023.
- Increased the awareness of the District's irrigation restrictions, including development of a new education postcard.
- Expanded water conservation outreach and education to new audiences, including engagement with the Golf Course Superintendents Association.
- Minimum Flows and Levels (MFLs)
 - Completed the draft report and internal review for the Wekiva Basin MFLs (Wekiwa Springs, Rock Springs, Little Wekiva River, and Wekiva River at State Road (SR) 46); initiated stakeholder outreach and peer review to review draft Wekiva River basin MFLs.
 - Completed the draft report and internal review for the Lake Apshawa South MFLs based on updated modeling.
 - Continued assessment for numerous adopted MFLs to support regulatory needs.
 - Facilitated environmental flow assessment for the Taylor Creek Reservoir (TCR) improvement project; tested effects of TCR outflow scenarios of Taylor Creek MFLs and downstream St. Johns River (SJR) MFLs.
 - Assessed MFLs Biomonitoring Protocol on two MFL water bodies.
 - Facilitated interagency meetings with top manatee experts, as part of the ongoing Blue Spring MFLs reassessment.
 - Central Florida Water Initiative (CFWI) MFLs Lakes:
 - Lake Prevatt — Completed revision of the Digital Elevation Model (DEM), facilitating update of surface water model; environmental

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- work and draft levels are completed; assessment and draft report are ongoing.
- Johns Lake — MFLs determination (environmental work and draft levels) is complete; assessment and draft report are ongoing.
- Crystal Lake — DEM and hydroperiod tool analysis are complete; environmental work and draft level development are ongoing.
- Apopka chain of lakes — significant progress on verification of original transects and draft MFLs.
- Completed reports for Springshed delineation, including geospatial methods and selection of final springsheds.
- Enabled data-driven decisions by monitoring water levels in over 750 surficial and Floridan Aquifer System wells, and water quality in 465 of those wells; maintained 150 surface water level or flow monitoring stations in support of MFLs data needs.

Watershed Management and Modeling

- Completed the review of DEP’s project plan and consultant proposals for the St. Johns River Basin water quality model. Will provide support to DEP with the District’s St. Johns River Basin hydrology model and associated model database, which will be utilized in building a St. Johns River Basin water quality model.
- The St. Johns River hydrodynamic flood model that will be used to evaluate the effect of sea-level rise and extreme storm events will be completed in FY 2022–23. This effort will be expanded in FY 2023–24 to begin the development of a combined hydrologic/hydrodynamic flood forecasting model.
- The model update of the TCR hydrologic and hydraulic model and wind and wave model was completed in FY 2022–23. The evaluation of the TCR environmental flow release schedule will be completed in FY 2022–23. The evaluation of the water diversion plan and water yield of the TCR project will be finalized in FY 2023–24.
- The Upper St. Johns River Basin (USJRB) real-time flood forecasting model was updated with real-time water level acquisition and structure operation capabilities in FY 2022–23. In FY 2023–24, this model will be running live to provide the necessary data and insights to support the District’s flood resiliency efforts.
- Completed the preliminary assessment of the C-10 Reservoir project’s flood protection benefits in FY 2022–23.
- The database of computed flow time series for the District’s major water control structures will be completed in FY 2022–23.
- Completed the setup and model test run of the Indian River Lagoon (IRL) hydrodynamic particle tracking model in FY 2022–23. This model will be used to determine the particle trajectory response on flushing and biological responses in various segments of the IRL.
- The model update, recalibration, and documentation of the Central Springs Model (CSM) regional groundwater flow model will be completed in FY 2022–23. This model will replace the Volusia and Northern District Model (NDM) to support regional water supply planning, evaluation of MFLs, and regulatory evaluation.

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- The model update, recalibration, and documentation of the North Florida-Southeast Georgia (NFSEG) v1.5 regional groundwater flow model will be completed in FY 2022–23. The recalibration will improve simulation of groundwater levels and spring flows within the recalibration focus area that includes the North Florida Regional Water Supply Planning Area (NFRWSPA) and portions of both Suwannee River Water Management District (SRWMD) and the District.
- The review of the U.S. Army Corps of Engineers' Western Boundary Model will be completed in FY 2022–23. This model will be used to evaluate the offsite flood impact of the Upper St. Johns River Basin Project.
- The data support and review of the Florida Silver Jackets Astor Flood Management Study will be completed in FY 2022–23.
- Completed MFL statistical modeling for Lake Helen in FY 2022–23. This modeling approach will be used to help predict lake levels at important MFL waterbodies with limited historical lake stage data. It will therefore provide a better understanding of the influence of climate and pumping on lake levels.
- Initiated development of the Southern District Density-Dependent Model (S3DM) in FY 2022–23. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District.

Water Resource Development Projects

The Black Creek Water Resource Development Project will help replenish the Upper Floridan aquifer (UFA) in northeast Florida using flow from the South Fork of Black Creek, in Clay County, during high water periods. Water will be pumped through a transmission system toward the Keystone Heights area and is expected to contribute to the MFLs recovery of the lakes in the Alligator Creek system, including lakes Brooklyn and Geneva, and may help improve MFLs in the Lower Santa Fe Basin.

This project would not be possible without funding from the state of Florida through three Specific Appropriations for the St. Johns River and/or Keystone Heights Lake Region Restoration, Public Access, and Recreation Projects, which began in FY 2017–18. Additional funding is being provided by Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County, with the remaining balance being funded by the District's fund balance. Progress on this project in FY 2022–23 includes:

- Initiation and construction of the major excavation and underground elements of the pump station are underway.
- Execution of the pipeline contract and initial deliveries of pipeline materials.
- Completion of the treatment system 100 percent design and advertisement of the construction bid.

Activities during the remainder of FY 2022–23 will include continued progress on the pump station and pipeline construction, as well as the execution of the treatment system

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contract. Construction of the treatment system is expected to begin before the end of FY 2022–23.

Taylor Creek Reservoir (TCR), located in Orange and Osceola counties near the St. Johns River and State Road 520, is being recognized as a potential water supply source and was included in the 2015 Central Florida Water Initiative Regional Water Supply Plan (CFWI RWSP) as a regional Alternative Water Supply (AWS) project. The 2020 CFWI RWSP also includes TCR as a project option to meet central Florida's future water supply needs. To facilitate the use of the reservoir as a water supply source, certain enhancements, such as raising and improving the L-73 Section 1 levee, will be necessary. An additional geotechnical evaluation was completed in March 2023. However, results from the evaluation prompted further design changes. As a result, further geotechnical analyses are required; procurement for such professional services was initiated in April 2023 and is expected to be complete in early 2024. Results from the evaluation will be used to support the District's in-house design of the TCR levee improvements. The District anticipates completing 60 percent of the re-design by spring 2024.

In May 2023, DEP opened the submission window for the statewide grant program for \$60 million in legislative funding toward AWS projects. DEP's funding priority is for regional AWS projects contained in the Districts' Regional Water Supply Plans (RWSP), Recovery or Prevention Strategies for MFLs, or projects otherwise benefitting MFLs. DEP requested the water management districts submit their top priority AWS projects for review and consideration of state funding. On May 18, 2023, the District submitted 11 top priority AWS projects to DEP for funding consideration.

In the first seven months of FY 2022–23, as a result of the Governing Board's direction in FY 2021–22 to increase allocated resources for the Abandoned Artesian Well Plugging Program (AAWPP) and eliminating the cost-share requirement, 65 wells were plugged, conserving 12.26 mgd of valuable groundwater.

Water Quality

Restoration Efforts

Ocklawaha Basin

Lake Apopka, the fourth-largest lake in the state, is the headwaters of the Ocklawaha Chain of Lakes, located in northwest Orange and southeast Lake counties. In response to recent and ongoing restoration efforts, made possible primarily through three specific legislative appropriations for Lake Apopka Restoration Projects, phosphorus in the lake has declined significantly, with the average concentration in 2022 below the total maximum daily load (TMDL) target concentration of 0.055 milligrams per liter. Although phosphorus has declined, ongoing and additional efforts are needed to sustain the phosphorus load reductions from the North Shore area for long-term restoration success. In response to the improving water quality, submerged aquatic vegetation

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growth in the lake has increased dramatically. This includes both native and exotic species, such as hydrilla. Several projects on the District's North Shore property will continue to support improved water management capabilities and reduce the volume of water and phosphorus reaching the lake.

- The District's recirculating treatment wetland, the Marsh Flow-Way, is operational following necessary maintenance to its pump station and treatment cells. The recirculating system filters algae and suspended solids from about 30 percent of Lake Apopka's volume each year, helping sustain the clearer water necessary for critical submerged aquatic plants to grow. Three culverts were repaired in the first quarter of FY 2022–23 with the aid of underwater divers. Design and permitting of three more significant culvert repairs began in the second half of FY 2022–23.
- The District advertised for engineering services for final design and permitting of the Newton Park Access Channel/Habitat improvement project in the second quarter of FY 2022–23. The selected consultant will begin the final design and permitting in the second half of FY 2022–23.
- Emeralda Marsh Conservation Area (EMCA), located along the east side of Lake Griffin, is a former muck farm now restored to 7,000 acres of herbaceous marshes and wet prairies that filter water flowing into the lake and down the Ocklawaha River. EMCA is in Lake County and is comprised of seven individual areas. A hydrologic improvement project involving one breach in the levee separating the EMCA in Area 1 from Lake Griffin was completed in the third quarter of FY 2022–23. This project will provide direct fish and wildlife habitat benefits with improved water quality as well as improved angler access. Funding for this project is through a \$110,000 grant administered by the Florida Fish and Wildlife Conservation Commission (FWC) in partnership with the District. The work will be complete by the end of FY 2022–23.

Upper St. Johns River Basin and the Indian River Lagoon (IRL)

Decades ago, to assist with farming and development, many east-west canals were dug in Volusia, Brevard, and Indian River counties that routed freshwater to the IRL. These canals increased the harmful loads of sediments and nutrients, and induced changes to the salinity through increased freshwater flows to the IRL, while depriving the St. Johns River of valuable freshwater flows. To minimize harmful algal blooms (HAB) in the IRL, restore the historic flow of the St. Johns River, and enhance the regional water supply, the District has been implementing projects that harvest the flows from these canals and route them back to the St. Johns River after water quality treatment in a wetland system. Key projects underway in FY 2022–23 include the following:

- The Crane Creek M-1 Canal Flow Restoration project is a regionally beneficial water resource development project that will reduce annual nutrient loadings to the IRL by approximately 24,000 lbs. of total nitrogen and 3,100 lbs. of total phosphorus, as well as restore approximately 7 mgd of stormwater runoff from a 5,300-acre watershed back to the St. Johns River following treatment in a stormwater treatment area. The project is funded by the District, as well as DEP

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and Brevard County. Project design and permitting is complete and construction has started.

- The Grove Land Reservoir and Stormwater Treatment Area located primarily within the SFWMD but also includes a stormwater treatment area in the District, is a proposed public-private partnership included in the 2015 and 2020 CFWI RWSP as a potential AWS project. The project includes converting two citrus groves into reservoirs and diverting up to 100 mgd of water northward to the C-52 Canal for the purpose of diverting water for potential alternative water supply into the St. Johns River, while also preventing undesirable freshwater agricultural runoff from reaching the St. Lucie Estuary, which is part of the IRL. During FY 2022–23, District staff provided technical assistance and analysis.
- With legislative funding appropriated to DEP, and in support of EO 2019-12, the District has contracted and initiated all four components of its investigation into the role Class B biosolids have in contributing phosphorus to the St. Johns River.
 - The first component involves better understanding of how phosphorus from land applied biosolids moves to waterways and how phosphorus is affected by soil types and hydrologic conditions.
 - The second component involves additional water quality sampling for a wider suite of water quality parameters.
 - The third component involves the evaluation of remediation techniques for sites where excessive phosphorus has already been applied.
 - The final component will examine opportunities for phosphorus recovery at water reclamation facilities.

Lake Jesup

Lake Jesup is the largest lake in Seminole County with a large, urbanized watershed. The lake is shallow with a relatively low flushing rate that drains a 150-square-mile watershed, including portions of Oviedo, Sanford, Winter Park, Casselberry, Maitland, Longwood, Altamonte Springs, Lake Mary, Eatonville, Winter Springs, and Orlando in Seminole and Orange counties.

Local stakeholder interest in restoring the lake began in 1993 with the Friends of Lake Jesup. In 2002, the District's Governing Board designated Lake Jesup as a priority basin for restoration of water quality and fish and wildlife habitats. In 2008, in conjunction with the Lake Jesup Interagency Management Strategy, DEP adopted a TMDL for TP followed by the Lake Jesup Basin Management Action Plan (BMAP). As a result, progress is being made to reduce nutrient sources and concentrations to improve the lake's water quality and clarity.

- Several projects are underway on Lake Jesup to improve its water quality and reduce the effects of HAB:
 - Completed a project with AECOM to harvest algae and associated nutrients from Lake Jesup via a floating barge. This project employed innovative technologies to remove nutrients and HAB by harvesting intact cellular algae directly from the lake's water column. With the data

III. Budget Highlights

- collected, the volume of nutrient load reduction required to improve the lake's water quality and a forecast of the cost-effectiveness of a full-scale system at Lake Jesup was estimated and reported in a final draft report, which was approved by DEP in January 2023. AECOM also evaluated the harvested algae for its potential as various valuable commodities, such as foam materials and/or fuels. These efforts close the loop on the process by potentially converting a waste material into a value-added commodity.
- Using DEP funding, the District bench-top tested three technologies to reduce phosphorus flux from Lake Jesup sediments. The top ranked technologies will be evaluated by in-lake testing during the spring of 2023 and 2024.
 - Flow-through nutrient load reduction treatment systems at Lake Jesup were evaluated during FY 2021–22. A District-owned upland property adjacent to Lake Jesup became available in 2022 and is being evaluated as a treatment site. The District anticipates procuring a contractor for treatment system design on this property in the last quarter of FY 2022–23.

Water Quality Monitoring

The District operates an ambient water quality monitoring program for surface and groundwaters. This includes over 850 stations and over 5,000 samples, each with a full suite of water quality analyses, annually.

In the IRL, in addition to its ambient water quality monitoring program, the District operates six continuous water quality monitoring platforms. Data from these platforms has been used to monitor intense algal blooms in portions of the IRL.

The District has increased its water quality monitoring at over 115 surface water stations and 78 groundwater stations to support TMDL and BMAPs. This data will support the implementation of water quality improvement projects and assess their performance. The District is also coordinating with DEP on the sampling of HABs as necessary to better understand how HAB frequency, duration, and intensity are related to water quality and hydrologic conditions. With funding from DEP, the District is developing the capacity to treat small cyanobacterial HABs with a novel floating granular algicide.

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Natural Systems

Land Resources

The District has used funds from the Land Acquisition Trust Fund (LATF) to support restoration activities on the 399,000 acres managed by the District. These activities increase the benefits and services provided by conservation lands and restore conditions that can be more efficiently maintained.

The LATF funds accelerate restoration and enhancement of the District's conservation lands, which in turn increases their public benefits and helps protect the quality of adjacent water bodies.

During the first two months of FY 2022–23, District staff worked to repair damage after hurricanes Ian and Nicole impacted the District.

In FY 2022–23, the District completed the following activities:

- Maintained 150 miles of fire lines.
- Chemically treated 17,033 acres of invasive plants, which includes 4,542 acres of Old World climbing fern, 7,814 acres of hydrilla, of which 6,850 acres were treated under the Florida Fish and Wildlife Conservation Commission (FWC) contract on Lake Apopka; 384 acres of cogon grass; and 1,226 acres of waterlettuce/waterhyacinth, of which 134 acres were treated under the FWC contract.
- Mechanically removed floating vegetation: four acres from C-2 outflow spreader and two acres from S-canal at Fellsmere Water Management Area (FWMA).
- Supported flood protection efforts by treating 44.5 miles of levee tops to meet U. S. Army Corps of Engineers (USACE) specifications.
- Restriped the Headwaters Boat Ramp parking area.
- Completed 39 prescribed burns for 20,866 acres.
- Maintained over 450 miles of hiking trails, 59 campsites, and 116 trailheads.
- Completed 99 acres of timber marking.
- Completed 10 timber sales totaling 1,814 acres.
- Completed 58 acres of site prep for tree planting.
- Reforested 149 acres.
- Collected 46.5 lbs. of upland ground cover seed for restoration.
- Planted 6 acres with upland ground cover seed.
- Replaced a damaged bridge at Lake Norris Conservation Area.
- Completed construction of a new public pavilion on levee L-76 in Blue Cypress Conservation Area.
- Removed a dilapidated metal/concrete pole barn from Palm Bluff Conservation Area.
- Repaired/reconstructed two airboat crossings at C-2 and C-40.

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During the last few months of FY 2022–23, the District intended to complete the following activities:

- Maintain over 450 miles of hiking trails, 59 campsites, and 116 trailheads.
- Conduct prescribed burns on 10,000 acres.
- Rehabilitate and maintain 300 miles of fire lines.
- Mulch and/or extreme mow 560 acres of shrubs and palmetto for fuels management, fire line improvement, and habitat enhancement.
- Roller-chop 429 acres of shrubs for fuels management and habitat restoration.
- Build or replace 10,000 feet of boundary fence.
- Treat approximately 16,000 acres of invasive or exotic plants. This includes approximately 7,300 acres of Old World climbing fern, 263 acres of willow/shrub encroached marsh, 600 acres of hydrilla, 220 acres of cogon grass, 3,000 acres of floating vegetation, and 700 acres of Cuban bulrush.
- Treat approximately 700 acres of invasive plants as an FWC contractor.
- Support flood protection efforts by treating vegetation on 175 miles of levee tops and on approximately 300 water control structures and telemetry sites to meet USACE specifications.
- Shred 100 acres of invasive wetland tussocks from Orange Creek Restoration Area.
- Oversee HAB treatments as part of a DEP-funded project to evaluate new techniques.
- Plant approximately 10 acres of wetland plants in the Lake Apopka Marsh Flow-Way.
- Plant five acres of upland groundcover seed.
- Complete 1,000 inventory plots.
- Mark trees to be harvested on approximately 500 acres for second and third thinning.
- Site-prep approximately 100 acres for tree planting.
- Complete 27 timber sales.
- Plant 81,600 longleaf pine seedlings on 136 acres and 7,800 slash pine seedlings on 13 acres.
- Survey and mark 25,000 feet of boundary line.
- Repair inclement weather shelters at Lake Poinsett and Blue Cypress (Lake Garcia).
- Repair boat launch at Orange Creek Restoration Area.
- Construct low water crossing at Sand Lakes Conservation Area.
- Construct a concrete apron at entrance to Micco Water Management Area.
- Complete new fire line construction at multiple conservation areas, including, Longleaf Flatwoods, Bayard, and Gourd Island.

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Flood Protection

Public Works

The District maintains 115 miles of USACE/District-constructed flood control levees, 175 miles of farm or project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 13 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. Activities supporting maintenance of flood protection, natural systems, water quality, and water supply system infrastructure in FY 2022–23 included:

- Inspected all federal and District flood protection levees and structures in November 2022 and April 2023.
- Replaced the deteriorating wooden deck on the Ocklawaha River bridge at Ocklawaha Prairie Conservation Area.
- Maintained active flood control duties during Hurricane Ian and responded to several outside missions related to flooding.
- Completed repairs to several District roadways and removed fallen trees from roadways and trails due to Hurricanes Ian and Nicole.
- Refurbished or replaced several water quality monitoring platforms in the Sunnyhill Restoration Area, Ocklawaha Prairie Restoration Area, and the USJRB to ensure safe access for staff.
- Refurbished the Unit 2 pump station on the Lake Apopka North Shore. This station is currently powered by diesel power units and the pumps have not been refurbished since they were installed decades ago by the previous owners. This project converted the diesel power units to electrical motors and refurbished the pumps for a more efficient and economical pump station.
- Replaced slide gates on four gated culverts that control flow from the Ocklawaha River within the Sunnyhill Restoration Area. These gates had corroded over time and were difficult to operate.
- Refurbished the Fellsmere Grade airboat ramp. The composite decking of this ramp had deteriorated and was replaced.
- Upgraded the gate position indicators on 11 water control structures (29 gate position indicators were replaced in FY 2021–22). This hardware allows District personnel to remotely and precisely open and close gates.
- Rehabilitated the Unit 1 pump station on the Lake Apopka North Shore. One of the pumps and motors had not been refurbished in several years. This was routine work to ensure the pump station continues to operate efficiently and as designed.
- Regraded approximately two miles of the L-77W levee in the USJRB. The toe of this levee had eroded over the past two years due to wave action. After the levee was regraded and stabilized, aquatic vegetation was planted at the toe of slope to assist in minimizing future erosion.
- Regraded approximately 2,000 linear feet of the Marsh Flow-Way levee/roadway system and constructed elevated pathways to control structures. This work allows for more efficient treatment of the water flowing through the cells and

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provides easier access for District staff to adjust water elevations and monitor water levels.

- Installed two platforms for monitoring water quality associated with the Marsh Flow-Way.
- Replaced the deteriorated wooden decks on two Bailey bridges within the Lake Apopka North Shore.
- Regraded and stabilized two miles of the L-73, Section 2 levee in the USJRB. The southern section of the levee crown was very sandy and eroded easily. This project capped the levee with lime rock. In addition, the slopes associated with the levee were regraded and topsoil was placed to provide a better environment for growing grass. All areas were regraded and hydroseeded.
- Repaired the deteriorated weather shelter in the Blue Cypress Water Management Area. This structure provides shelter for boaters during inclement weather.
- Constructed a pavilion in the Blue Cypress Water Management Area. This pavilion provides a covered meeting spot and weather shelter for recreational users in the USJRB.
- Improved several roadways within the Lochloosa Wildlife Conservation Area, Longleaf Flatwoods Reserve, Newnans Lake Conservation Area, Hatchett Creek Conservation Area, Heart Island Conservation Area, Lake George Conservation Area, and Silver Springs Forest Conservation Area. Roadway improvements include placing lime rock for a more consistent driving surface, and replacing/repairing failed culverts, low water crossings, and other miscellaneous drainage improvements to reduce soil erosion into adjacent water bodies and improve the flow of water across the property.
- Refurbished several wooden structures within multiple properties owned by the District, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures had deteriorated over time and these repairs will preserve the overall integrity of the structure.
- Installed vegetation barriers upstream and downstream of several water control structures to minimize vegetation from obstructing flow through the structures.
- Regraded 2,000 linear feet of the L-73, Section I levee north and south of the S-164 structure. The levee had eroded at the toe of slope and needed to be regraded and stabilized.
- Constructed one mile of gopher tortoise exclusion fence along the west boundary of the L-73, Section II levee.
- Mechanically mulched several miles of roadway right-of-way within the Lake George Conservation Area.
- Regraded and stabilized 200 linear feet of the L-75 levee above the S-2 structure. Repaired the three stem gates associated with the S-2 structure.
- Performed annual inspections of non-flood control infrastructure across the district to determine needed repairs.

III. Budget Highlights

Projects that were anticipated to be completed by the end of FY 2022–23:

- Rehabilitating the Sawgrass South pump station in the USJRB. The five pumps and motors at this station will be refurbished. This is routine scheduled work to ensure the pump station continues to operate efficiently and as designed.
- Refurbishing the airboat ramp over the L-40 levee. The ramp, as constructed, is too steep and airboats are not using it. This project will flatten the westerly side of the levee ramp.
- Regrading approximately 2.5 miles of slopes along the Wildlife Drive on the Lake Apopka North Shore. These slopes are beginning to slough and require repair due to safety concerns. Two repair techniques are expected to be used 1) riprap (where the canal can be dewatered) and 2) geosynthetic materials (where the canal cannot be dewatered).
- Repairing several underwater minor water control structures in the USJRB. Repairs were identified during the 2020 underwater inspection of all minor water control structures.
- Regrading the Loop Trail within the Lake Apopka North Shore. Over time, this 20-mile-long trail has begun to deteriorate and needs to be regraded. Additional lime rock will be placed, and the trail regraded and compacted.
- Removing several dilapidated structures on the Lake Apopka North Shore and Emeralda Marsh Conservation Area (EMCA). These structures (old pump stations, weir, bridges) are no longer used by the District and will be removed to ensure a safe environment for the public.
- Constructing a new airboat ramp at the Tom Lawton Recreational Area. This ramp will provide a separate and distinct launching point for airboats that does not conflict with other boaters using the Three Forks Marsh Conservation Area.
- Constructing a new weather shelter in the Fellsmere Water Management Area (FWMA). This structure will provide shelter for boaters during inclement weather.
- Regrading approximately 1.25 miles of the Apopka Beauclair Canal West Marsh Levee. The slopes are beginning to slough and require repair due to safety concerns.
- Fabricating and installing a manatee barrier upstream of the Moss Bluff dam to protect manatees navigating the Upper Ocklawaha River system.
- Upgrading the pumps at pump station 4 from submersible pumps to axial flow pumps for better reliability.
- Performing geotechnical engineering evaluation of the C-231 Levee to develop design recommendations for mitigating seepage through the levee.
- Continuing to maintain the Districtwide mowing contracts and evaluating needs for mechanical vegetation removal across the District, particularly on the flood control levees.

Resiliency

The District developed grant agreements for projects included in the FY 2022–23 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). DEP's Resilient Florida Program must annually submit to the Legislature the Resilience Plan

III. Budget Highlights

that includes a list of ranked projects that address the risks of flooding and sea-level rise to coastal and inland communities. The District's projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines. In April 2022, the District was notified that several of its projects were selected for funding. The status of these selected projects is as follows:

- Conservation easements are being obtained in preparation for design and permitting for the Riverside Conservancy Living Shoreline project.
- Completed surveys of seagrass and topography to provide a baseline for design and permitting for the South Oslo Riverfront Conservation Area (SORCA) Floodplain Restoration project.
- The Bayard Point Land Acquisition project involves acquiring up to 266 acres of floodplain wetlands. The District has acquired 101 acres. During the remainder of FY 2022–23, negotiations will continue for acquisition of additional property either in fee simple interest or conservation easements.
- The Titusville Causeway Multitrophic Restoration and Living Shoreline Resiliency Action Project was transferred to Brevard County by mutual agreement. The District is still a technical and funding partner for the project.
- The initial phases of the remaining project included in the FY 2022–23 Resilience Plan, C-10 Water Management Area (WMA), is included in the District's FY 2023–24 budget.

In FY 2022–23, the District procured a contractor to incorporate a density-dependent water quality component to its regional groundwater models that are used for water supply planning. This effort will allow the District to better predict saltwater intrusion impacts on water supplies within the District.

For the remainder of the fiscal year, the District will continue to develop and support resiliency projects that incorporate multiple core missions, especially flood protection and water supply, such as the L-77W project that incorporated a living shoreline as a means to relieve erosion problems on District levees. The District will continue to utilize its cost-share program to partner with local governments to ensure the completion of shovel-ready stormwater/flood protection projects designed to reduce flooding risks and improve water quality. The District will focus on projects like those that have allowed for native habitat restoration and shoreline stabilization, create a model for large-scale shoreline restoration efforts that can be utilized as mitigation for impacts to shorelines in the region, as well as retrofitting of stormwater outfalls with tidal backflow prevention valves to reduce tidal flooding during king and lunar tides, reconstruction of weirs, construction of watershed management collection and stormwater treatment systems, and stormwater management system expansion and reconstruction.

Cooperative Cost-share Funding

The District is excited about the opportunity to provide annual cost-share funding for three separate programs as discussed below. Additionally, the District is grateful to the Governor, State Legislature, and DEP for providing additional funding to improve the

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quality and quantity of waters of our Florida springs. Since FY 2013–14, DEP has provided nearly \$58 million toward 86 of the 169 springs restoration projects in the District. The District has also invested nearly \$62 million, for a total of nearly \$120 million. Combined, state, District, and local government funding results in significant water resources benefits, including:

- the generation of approximately 50 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the Upper Floridan aquifer (UFA)),
- the creation of nearly 14 million gallons (MG) of storage capacity,
- the conservation of nearly 5 mgd of water, and
- the estimated reduction of annual nutrient loads of approximately 391,425 lbs. of TN and 144,245 lbs. of TP.

The District is also providing cooperative cost-share funding for 91 projects that are anticipated to be completed by the end of FY 2022–23. These 91 projects are distributed among three annual District Cost-share programs and five individual state-funded programs:

- Districtwide Cost-share program (28 projects)
- Rural Economic Development Initiative/Innovative program (3 projects)
- Agricultural Cost-share programs (39 projects)
- 2018 Springs Septic Tank Replacement Cooperative program (1 project)
- 2020 Alternative Water Supply Funding program (1 project)
- 2021 IRL Water Quality Improvement Grant program (10 projects)
- 2021 Alternative Water Supply Funding program (8 projects)
- 2020 Special Legislative Appropriation (1 project)

For these 91 projects, the total construction cost is approximately \$143.4 million; with \$90.4 million provided by the District's partners, \$19 million provided by the District, and \$34 million provided by DEP.

Combined, the estimated water resource benefits for the 91 projects are:

- Alternative water supplied: 15.4 mgd
- Reclaimed water storage capacity created: 2 MG
- Water conserved: 0.65 mgd
- Annual TN nutrient load reduction: nearly 174,050 lbs.
- Annual TP nutrient load reduction: approximately 22,800 lbs.
- Acres protected from flooding: 445

Some examples of the 91 projects include:

- The Clay County Utility Authority (CCUA) Wastewater Treatability Study is a single-phase treatability study exploring wastewater treatment options to allow diversification of CCUA's water supply portfolio to meet future water demands, while minimizing impacts to environmental constraints, such as MFLs. The study includes development of a process framework to identify appropriate

III. Budget Highlights

technological treatment solutions for wastewater and considers the economic feasibility of each treatment option.

- The Ponce Inlet Ponce De Leon Circle Septic-to-Sewer involves the installation of approximately 1,200 LF of 8-inch gravity sewer, 1,300 LF of force main, manholes, a lift station, abandonment of up to 24 septic tanks, and connection of those parcels to sanitary sewer in the town of Ponce Inlet. The estimated nutrient load reduction water quality benefit to the Indian River Lagoon is 160 lbs./yr. of TN.
- The C.P. and Wesley Smith Precision Fertilizer Application Equipment Project involves the purchase and implementation of precision fertilizer application equipment on approximately 2,000 acres of potatoes and broccoli benefiting water quality improvement to the lower St. Johns River. The estimated nutrient load reduction water quality benefit is 2,880 lbs./yr. of TN and 1,120 lbs./yr. of TP.
- The Casselberry South Water Treatment Plant Well #1 Modification includes the conversion of one existing Upper Floridan aquifer well at the city's South Water Treatment Plant to the lower water quality Lower Floridan aquifer. The estimated water supply benefit is a reduction of 1 mgd from the UFA, which will help increase flow to smaller springs that are part of the Wekiwa Spring system.

III. Budget Highlights

B. Goals, Objectives, and Priorities

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

The District developed, and the Governing Board approved, the FY 2023–27 Strategic Plan, which is available online at www.sjrwmd.com/documents/plans. This Strategic Plan reflects the District’s commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
Water Supply \$119,641,446	<ul style="list-style-type: none"> • Develop and Implement Regional Water Supply Plans • Develop and Implement MFLs and Prevention and Recovery Strategies • Promote Water Conservation • Develop AWS and Water Resource Development Projects • Plan for Statutory Funding Requirements
Water Quality \$73,738,598	<ul style="list-style-type: none"> • Protect and Improve Water Quality in Surface Water and Groundwater • Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives • Develop Innovative and Cost-effective Water Quality Projects • Support the Governor’s and DEP’s Restoration Efforts
Flood Protection and Floodplain Management \$29,041,563	<ul style="list-style-type: none"> • Minimize Flood Damage to Protect People, Property, and Infrastructure • Operate Water Management Systems to Meet Flood Protection, Water Resource, and Future Water Supply Needs • Maintain Data Collection to Support Federal Flood Prediction Collaboration • Strategically Acquire and Restore Floodplains to Improve Resilience • Coordinate with State and Local Governments and the Public during and after Emergency Events
Natural Systems \$16,514,329	<ul style="list-style-type: none"> • Maintain District Lands for Natural Resources and People • Manage Invasive Exotic and Nuisance Vegetation in a Protective and Sustainable Manner • Provide Access and Recreational Opportunities on District Properties • Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecologic Functions

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2023–24 Adopted Budget demonstrates the District’s commitment to protecting and restoring Florida’s water resources. The District proposes to continue to focus on mission-critical areas, protecting Florida springs, completing District projects, including AWS projects, and funding capital investments in the region.

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

The FY 2023–24 Adopted Budget is \$250,490,466, compared to \$296,276,406 for the FY 2022–23 Amended Budget. This is a decrease of \$45,785,940, or 15.5 percent. The FY 2023–24 Adopted Budget does not include projections for state funding of nonrecurring revenues, nor does it include anticipated carryover encumbrances. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2023–24 Adopted Budget includes \$98,065,236 in ad valorem (property tax) revenue. This is based on an adopted millage rate of 0.1793 that will be 9.2 percent lower than the adopted millage rate of 0.1974 in FY 2022–23.

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

For the new fiscal year, the District plans to allocate \$7,475,000 in DEP funds for Springs Cost-share projects and the Springs Septic Tanks Cost-share, as well as \$6,000,000 for three continuing AWS projects. In addition, the District plans to use \$13,000,000 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District submitted the FY 2023–24 Tentative Budget for Legislative review on August 1, 2023. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2022–23 Amended Budget to the FY 2023–24 Adopted Budget. The District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the final budget adoption hearing.

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2. SJRWMD FY 2023–24 Adopted Budget at a Glance

Table 3. Summary of FY 2023–24 Adopted Budget for All Programs

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
1.0 Water Resources Planning and Monitoring	\$ 15,555,502	\$ 14,635,719	\$ 14,862,769	\$ 22,338,111	\$ 21,742,503	\$ (595,608)	-2.7%
2.0 Land Acquisition, Restoration, and Public Works	52,317,655	50,359,169	58,637,990	213,128,968	164,160,629	(48,968,339)	-23.0%
3.0 Operation and Maintenance of Lands and Works	20,754,186	22,269,652	26,371,278	30,253,766	33,335,129	3,081,363	10.2%
4.0 Regulation	12,578,882	12,851,118	12,553,628	17,863,190	17,984,726	121,536	0.7%
5.0 Outreach	1,101,653	1,048,016	1,142,693	1,611,695	1,712,949	101,254	6.3%
6.0 District Management and Administration	8,861,869	9,356,634	9,106,782	11,080,676	11,554,530	473,854	4.3%
TOTAL	\$ 111,169,747	\$ 110,520,308	\$ 122,675,140	\$ 296,276,406	\$ 250,490,466	\$ (45,785,940)	-15.5%

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 46,074,729	\$ 45,359,459	\$ 44,346,712	\$ 59,058,050	\$ 61,478,962	\$ 2,420,912	4.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	8,703,440	10,359,563	11,653,440	16,268,001	16,414,481	146,480	0.9%
Operating Expenses	10,016,392	10,690,602	9,843,671	12,163,677	13,913,387	1,749,710	14.4%
Operating Capital Outlay	2,304,745	1,418,903	2,278,234	3,458,922	2,006,773	(1,452,149)	-42.0%
Fixed Capital Outlay	11,827,679	13,880,000	18,725,396	106,010,286	80,892,229	(25,118,057)	-23.7%
Interagency Expenditures (Cooperative Funding)	32,242,762	28,811,781	35,776,356	99,166,622	75,624,634	(23,541,988)	-23.7%
Debt	-	-	51,331	150,848	160,000	9,152	6.1%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 111,169,747	\$ 110,520,308	\$ 122,675,140	\$ 296,276,406	\$ 250,490,466	\$ (45,785,940)	-15.5%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 61,307,162	\$ -	\$ -	\$ -	\$ 91,277	\$ 80,523	\$ 61,478,962
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	12,231,823	1,288,021	-	72,440	2,819,597	2,600	16,414,481
Operating Expenses	11,590,587	-	-	95,000	2,224,800	3,000	13,913,387
Operating Capital Outlay	1,781,773	225,000	-	-	-	-	2,006,773
Fixed Capital Outlay	11,968,940	50,158,775	-	9,600,000	9,164,514	-	80,892,229
Interagency Expenditures (Cooperative Funding)	4,053,551	16,844,138	-	20,000	51,508,807	3,198,138	75,624,634
Debt	160,000	-	-	-	-	-	160,000
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 103,093,836	\$ 68,515,934	\$ -	\$ 9,787,440	\$ 65,808,995	\$ 3,284,261	\$ 250,490,466

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	537.0	\$ 43,605,778	\$ 61,478,962	\$ -	\$ 61,478,962
Other Personal Services	-	-	-	-	-
Contracted Services	6.15	255,610	9,231,719	7,182,762	16,414,481
Operating Expenses			11,590,587	2,322,800	13,913,387
Operating Capital Outlay			2,006,773	-	2,006,773
Fixed Capital Outlay			-	80,892,229	80,892,229
Interagency Expenditures (Cooperative Funding)			-	75,624,634	75,624,634
Debt			160,000	-	160,000
Reserves — Emergency Response			-	-	-
TOTAL			\$ 84,468,041	\$ 166,022,425	\$ 250,490,466

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					Amended to Adopted Budget Comparison	
	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Authorized Positions	536.00	531.00	529.00	537.00	537.00	-	-
Contingent Worker	4.33	4.33	4.33	6.92	6.15	(0.77)	-11.1%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	2.61	2.61	3.33	0.72	27.6%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	542.94	537.94	535.94	546.53	546.48	(0.05)	0.0%

III. Budget Highlights

3. Adequacy of Fiscal Resources

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

The District's sources of revenue are:

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

The FY 2023–24 operating budget totaling \$84,308,041, funded primarily with ad valorem taxes, accounts for 33.7 percent of the total budget. This is a 3.4 percent, or \$2,784,580, increase when compared to the operating budget for the FY 2022–23 Amended Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2023–24 Adopted Budget has allocated \$18,785,795, or 18.22 percent, in District revenues to fund nonrecurring, fixed capital and interagency projects. Some of the important District-funded projects in the new fiscal year include \$10,000,000 for 12 continuing cost-share projects, \$5,000,000 for the Cost-share Placeholder, \$965,104 for the Crane Creek M-1 Canal Flow Restoration, \$43,370,000 for the Black Creek Water Resource Development Project, and \$1,000,000 for Green Infrastructure / Resiliency Project Placeholder. The District has established a sustainable balance between recurring and nonrecurring expenditures.

The District also receives appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide. State sources for this fiscal year totals \$65,808,995, and 92.2 percent of the total will be used for fixed capital outlay and cooperative funding projects. Major projects funded by the state include, but are not limited to, \$6,000,000 for three AWS projects, \$13,398,138 for the Springs Funding Cost-share projects, \$775,000 for the Springs Septic Tanks Cost-share, \$500,000 for the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder, and \$13,000,000 for the Alternative Water Supply Non-Water Protection Sustainability Program.

The District's Projected Utilization of Fund Balance schedule is based primarily on its statutory requirements for AWS and Outstanding Florida Springs (OFS) projects, as well as its ongoing projects and expanded cooperative funding program.

III. Budget Highlights

The District re-established its cost-share program during FY 2013–14 with awards to local governments and other partners for construction projects. Inclusive of the FY 2023–24 Adopted Budget, the District has or will have awarded more than \$245,000,000 to this program.

Cooperative grants have a one-to-three-year life cycle that results in an accumulation of a catalog of construction projects in various stages of completion, which are reflected in the use of fund balance through carryover encumbrances.

The tables on the following pages provide summaries of projected use of fund balances through FY 2027–28 and the uses of fund balances by program and major object class.

III. Budget Highlights

Table 4. District projected utilization of fund balance through FY 2027–28

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2023					
		Total Fund Balance Sept 30, 2022	Utilization of Fund Balance FY2022–23 (Current Amended)	Other Adjustments Prior to Sept 30, 2023	Projected Total Fund Balance Sept 30, 2023	FY 2023–24	FY 2024–25	FY 2025–26	FY 2026–27	FY 2027–28	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 840,943	\$ -	\$ -	\$ 840,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,943
WS/WQ/FP/NS	Land Management / Acquisition – GASB 87 Compliance	\$ 35,877	\$ -	\$ -	\$ 35,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,877
NONSPENDABLE SUBTOTAL		\$ 876,820	\$ -	\$ -	\$ 876,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,820
RESTRICTED											
WS	Alternative Water Supply - DEP	\$ 2,427,055	\$ (2,427,055)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WQ/FP/NS	Lake Apopka Wildlife Drive	6,151	-	-	6,151	-	-	-	-	-	6,151
WQ/FP/NS	Mitigation	14,487,366	(150,000)	-	14,337,366	150,000	150,000	150,000	150,000	150,000	13,587,366
RESTRICTED SUBTOTAL		\$ 16,920,572	\$ (2,577,055)	\$ -	\$ 14,343,517	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 13,593,517
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 12,353,233	\$ -	\$ 519,693	\$ 12,872,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,872,926
WQ/NS	Land Management / Acquisition	8,150,418	(7,281,939)	7,397,658	8,266,137	8,266,137	-	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	General Projects - IRL	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	7,530,000	(7,530,000)	25,473	25,473	25,473	-	-	-	-	-
WS/WQ/FP/NS	OFS Springs Prevention/Recovery Strategy	-	-	-	-	-	-	-	-	-	-
WS/WQ/FP/NS	General Projects – OFS Springs	4,392,937	-	1,013,282	5,406,219	-	4,050,000	1,356,219	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	10,000,000	-	5,000,000	15,000,000	-	-	15,000,000	-	-	-
WS	Alternative Water Supply	-	-	-	-	-	-	-	-	-	-
WS	Black Creek Water Resource Development	56,086,007	(12,711,911)	(118,437)	43,255,659	43,255,659	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	39,218,215	(29,573,237)	7,173,687	16,818,665	16,818,665	-	-	-	-	-
COMMITTED SUBTOTAL		\$ 137,730,810	\$ (57,097,087)	\$ 21,011,356	\$ 101,645,079	\$ 68,365,934	\$ 4,050,000	\$ 16,356,219	\$ -	\$ -	\$ 12,872,926
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 6,937,145	\$ (950,085)	\$ (5,987,060)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED SUBTOTAL		\$ 6,937,145	\$ (950,085)	\$ (5,987,060)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
UNASSIGNED SUBTOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 162,465,347	\$ (60,624,227)	\$ 15,024,296	\$ 116,865,416	\$ 68,515,934	\$ 4,200,000	\$ 16,506,219	\$ 150,000	\$ 150,000	\$ 27,343,263

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

Reserves:

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

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

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

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

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

III. Budget Highlights

Table 5. FY 2023–24 uses of fund balances by program and major object class

	ADOPTED BUDGET — Fiscal Year 2023–24	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 21,742,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	164,160,629	-	66,948,913	-	-	-	-	66,948,913
3.0 Operation and Maintenance of Lands and Works	33,335,129	-	1,567,021	-	-	-	-	1,567,021
4.0 Regulation	17,984,726	-	-	-	-	-	-	-
5.0 Outreach	1,712,949	-	-	-	-	-	-	-
6.0 District Management and Administration	11,554,530	-	-	-	-	-	-	-
TOTAL	\$ 250,490,466	\$ -	\$ 68,515,934	\$ -	\$ -	\$ -	\$ -	\$ 68,515,934

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	-	-	-	-	-	50,104,775	16,844,138	-	-	66,948,913
3.0 Operation and Maintenance of Lands and Works	-	-	750,391	537,630	225,000	54,000	-	-	-	1,567,021
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 District Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 750,391	\$ 537,630	\$ 225,000	\$ 50,158,775	\$ 16,844,138	\$ -	\$ -	\$ 68,515,934

III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2022–23 Amended Budget, FY 2023–24 Adopted Budget, and proposed expense and revenue growth through FY 2027–28. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap. The long-term graph includes forecasted new nonrecurring expenses related to the District’s fixed capital outlay and cost-share program projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (373.805(4)(d), F.S.), statutory compliance projects. For the FY 2023–24 Adopted Budget, the District has included anticipated newly appropriated state funding to cover the shortfall of those future budget years.

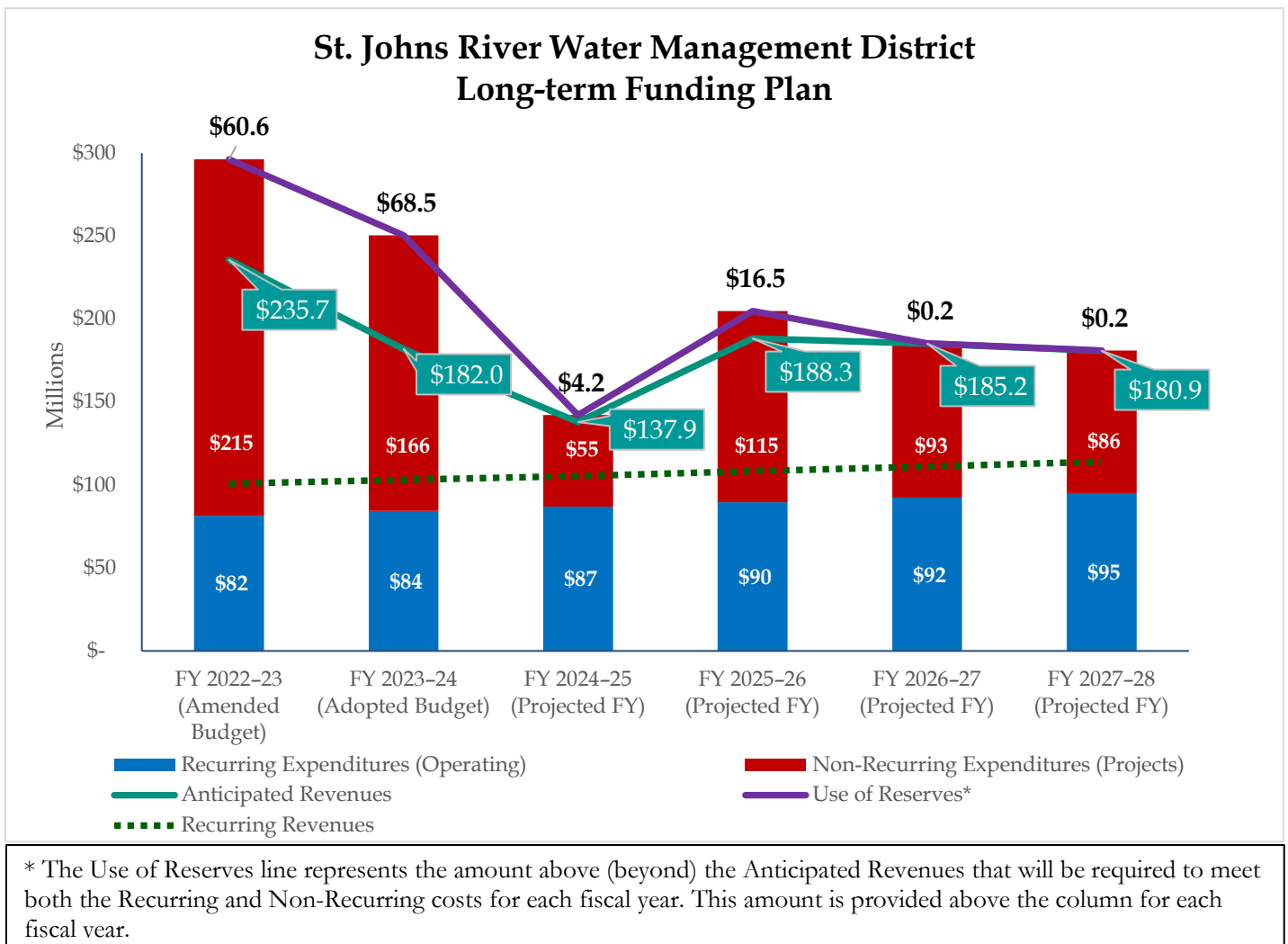


Figure 3 – SJRWMD Long-term Funding Plan

III. Budget Highlights

D. Budget Priorities by Area of Responsibility

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

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

Therefore, the AOR budgets should be viewed only as one indication of whether the District is adequately addressing each AOR. Table 6, on the next page, presents the estimated FY 2023–24 program budgets by AOR.

III. Budget Highlights

Table 6. FY 2023–24 EOG program budget by AOR

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2023–24 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 21,742,503	\$ 13,267,434	\$ 6,038,685	\$ 1,886,112	\$ 550,272
1.1 - District Water Management Planning	6,400,399	X	X	X	
1.1.1 Water Supply Planning	4,875,040	X	X	X	
1.1.2 Minimum Flows and Levels	1,425,359	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,389,923	X	X	X	X
1.3 - Technical Assistance	628,089	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	797,142	X	X	X	X
1.5 - Technology and Information Services	1,526,950	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$164,160,629	\$ 97,470,505	\$ 53,042,893	\$ 7,800,191	\$ 5,847,040
2.1 - Land Acquisition	16,058,708	X	X	X	X
2.2 - Water Source Development	88,208,025	X	X	X	X
2.2.1 Water Resource Development Projects	87,350,220	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	857,805	X			
2.3 - Surface Water Projects	58,403,307	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	449,546	X	X	X	X
2.7 - Technology and Information Services	1,041,043	X	X	X	X
3.0 Operation and Maintenance of Lands and Works	\$ 33,335,129	\$ 5,278,794	\$ 5,729,655	\$ 13,376,064	\$ 8,950,616
3.1 - Land Management	6,694,246	X	X	X	X
3.2 - Works	11,293,883		X	X	X
3.3 - Facilities	3,955,808	X	X	X	X
3.4 - Invasive Plant Control	5,342,313	X	X	X	X
3.5 - Other Operation and Maintenance Activities	618,354	X	X	X	
3.6 - Fleet Services	4,294,571	X	X	X	X
3.7 - Technology and Information Services	1,135,954	X	X	X	X
4.0 Regulation	\$ 17,984,726	\$ 3,162,898	\$ 8,510,320	\$ 5,562,152	\$ 749,356
4.1 - Consumptive Use Permitting	2,752,183	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	319,198	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	10,770,780	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,607,349	X	X	X	X
4.5 - Technology and Information Services	1,535,216	X	X	X	X
5.0 Outreach	\$ 1,712,949	\$ 461,815	\$ 417,045	\$ 417,044	\$ 417,045
5.1 - Water Resource Education	363,165	X	X	X	X
5.2 - Public Information	1,108,206	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	124,327	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	117,251	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$238,935,936</i>	\$ 119,641,446	\$ 73,738,598	\$ 29,041,563	\$ 16,514,329
6.0 District Management and Administration	\$ 11,554,530				
6.1 - Administrative and Operations Support	8,609,030				
6.1.1 - Executive Direction	1,445,341				
6.1.2 - General Counsel / Legal	683,862				
6.1.3 - Inspector General	213,039				
6.1.4 - Administrative Support	2,990,666				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	718,101				
6.1.7 - Human Resources	1,154,691				
6.1.8 - Communications	203,861				
6.1.9 - Technology and Information Services	1,199,469				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,945,500				
TOTAL	\$250,490,466				

III. Budget Highlights

E. Source of Funds by Program

Major Source of Funds Variances

The District receives revenues from a variety of sources. Figure 4 below presents the FY 2023–24 revenues by major funding source. The largest revenue source will come from the Ad Valorem taxes that will fund 39.1 percent of the total budget. Fund balance, a non-recurring revenue source that plays an important role in completing major priorities including restoration and cost-share projects is budgeted to account for 27.4 percent of the total budget. State revenues come in third and will account for 26.3 percent of the total budget. Local and federal revenues combined, account for 5.2 percent of the District’s total revenues in FY 2023–24. The remaining funding comes from other District revenues such as permits, interest payments, and miscellaneous revenues which represent 2 percent of the total budget.

The FY 2023–24 revenues from all sources total \$250,490,466 which is \$45,785,940, or 15.5 percent, less than the FY 2022–23 total. Table 7 below shows a three-year revenue comparison followed by explanations of variances by funding source.

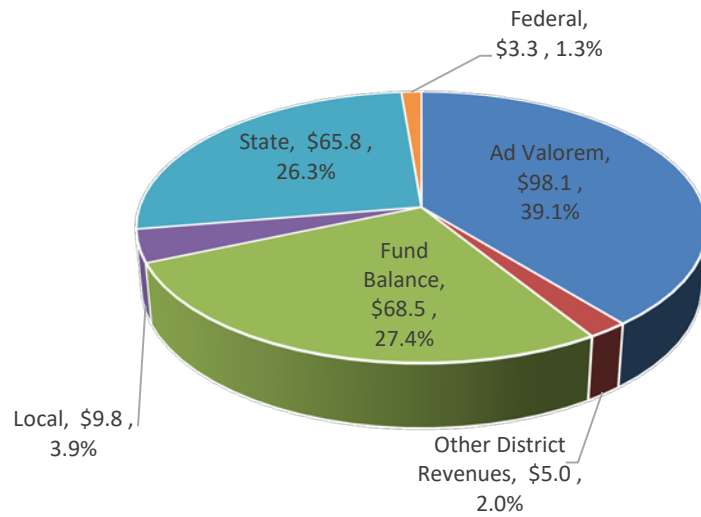


Figure 4. District revenues by funding source (\$ in millions)

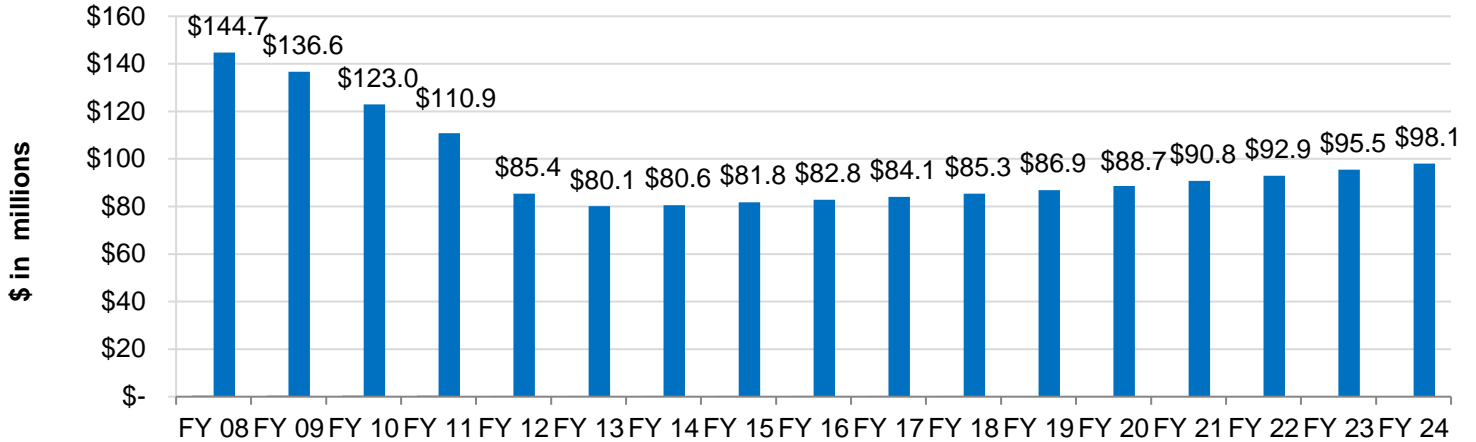
Table 7. Three-year District revenue comparison by major funding source

Funding Source	FY 2017-18 (Actual-Audited)	FY 2018-19 (Current Amended)	FY 2019-20 (Adopted Budget)	Difference in \$ (Current--Adopted)	% of Change (Current--Adopted)
District Revenues	\$ 96,237,258	\$ 99,050,189	\$ 100,823,049	\$ 2,011,732	2.0%
Fund Balance	(8,968,439)	53,464,458	15,352,036	(20,631,845)	-38.6%
Local Revenues	261,065	2,350,950	9,803,000	563,674	24.0%
State Revenues	22,807,338	141,665,561	37,646,208	(104,019,353)	-73.4%
Federal Revenues	183,086	125,303	108,990	(16,313)	-13.0%
TOTAL	\$ 110,520,308	\$ 296,656,461	\$ 163,733,283	\$ (132,923,178)	-44.8%

III. Budget Highlights

Ad Valorem Taxes (\$98,065,236)

The ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.1793. The projected ad valorem revenue for FY 2023–24 is \$98,065,236, which represents a 2.7 percent increase compared to the FY 2022–23 Amended Budget. The increase is due to projected additional tax revenues from new construction and other sources as directed by statute, which resulted in a 13.1 percent increase in certified taxable values



across the District.

Figure 5. District ad valorem revenue since FY 2007–08

Other District Sources (\$5,028,600)

Other District sources, which include forecasted revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues, for FY 2023–24 total \$5,028,600. This represents a decrease of \$330,000, or 6.2 percent, compared to the FY 2022–23 Amended Budget. The decrease is attributed to an anticipated decrease in timber sales during this fiscal year.

Fund Balance (\$68,515,934)

The use of fund balance has played a major role in funding the District’s non-operating budget in recent years, particularly in funding fixed capital outlay and cooperative funding projects. The projected use of fund balance for FY 2023–24 totals \$68,515,934. This represents an increase of \$4,469,271 compared to the FY 2022–23 Amended Budget. The increase in the use of fund balance is in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

Local Revenues (\$9,787,440)

The Adopted Budget includes \$9,787,440 from local sources. This is a decrease of 18.7 percent, or \$2,254,533, compared to the FY 2022–23 Amended Budget. The majority of the funding is from cooperator contributions, including Clay County Utility Authority,

III. Budget Highlights

Gainesville Regional Utilities, JEA, and St. Johns County, for the Black Creek Water Resource Development project. The decrease is primarily due to no new funding from Brevard County for the Crane Creek M-1 Canal Flow Restoration project.

State Revenues (\$65,808,995)

State funding in the Adopted Budget totals \$65,808,995, which is a 39.7 percent, or \$43,255,521, decrease compared to the FY 2022–23 Amended Budget. The decrease is primarily due to the progression of the Black Creek Water Resource Development project and a conservative budgeting practice that does not include any unappropriated state funding from non-recurring revenues. State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)

The District anticipates using \$18,134,453 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for five cooperative funding programs totaling \$13,134,453, including the Springs Funding Cost-share Placeholder (\$6,700,000), the Lake Apopka Restoration Placeholder (\$5,000,000), and the Springs Septic Tanks Cost-share Placeholder (\$775,000) under activity 2.3; as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) and the Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$159,453) under activity 2.2.1.
- A small portion of the LATF funding will be used to fund one Fixed Capital Outlay project for Field Activities — Land Management (\$948,700) under activity 3.1.
- LATF funding will also be used to fund five land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$30,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$45,000) under activity 3.1; and Chemical Supplies (\$600,000) and Invasive Plant Control Placeholder (\$1,000,000) under activity 3.4.
- Additionally, the District proposes to use \$2,051,300 for five projects under Contracted Services, including Surveying Services (\$60,000), Vegetation Management and Planting Services (\$278,000), and Fire Management — Prescribed Burns (\$90,000) under activity 3.1; and Vegetation Management and Planting Services (\$623,300) and Invasive Plant Control Placeholder (\$1,000,000) under activity 3.4.

Florida Department of Transportation (FDOT)

The District anticipates using \$337,113 from FDOT to fund three FDOT Mitigation Enhancement Projects, including the First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000), Coastal Oaks Preserve (\$58,625), and Halfmile Creek Tract (\$36,000) under activity 2.3. FDOT funding will also be used to fund three fixed capital outlay projects, the Lake Jesup Conservation Area (\$12,000), Sunland Citrus (\$45,000), and the Orange Creek Restoration Area (\$99,189); and two restoration projects (\$11,299) under activity 3.1.

III. Budget Highlights

State General Revenues

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$46,173,597, which includes new appropriations for the Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), Innovative Projects Placeholder (\$3,000,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Indian River Lagoon Projects Placeholder (\$10,000,000), Water Quality Improvements Placeholder (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Research, Data Collection, Analysis, and Monitoring (\$189,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$1,350,000) and a prior year appropriation for Lake Apopka Restoration (\$20,522) under Activity 2.3; Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000) under sub-activity 2.2.1, as well as three continuing AWS projects (\$6,000,000). A re-budgeted line item is included for the Bayard Point Land Acquisition – Resiliency (\$7,750,000) under Activity 2.1. The remaining balances will be used for the DEP Status Monitoring Program (\$119,971), Mapping Services and Aerial Photos (\$110,000), Research, Data Collection, Analysis, and Monitoring (\$39,104) under Activity 1.2.

Other State Revenues

Total projected funding under this category totals \$1,163,832, which includes funding from FWC to fund Invasive DEP / FWC Plant Management under activity 3.4 (\$200,000) and the Upper Ocklawaha River Basin Emerald Marsh Area 3 Reconnection (\$215,000) in activity 2.3; (\$340,000) from the Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns under Activity 3.1; and a prior year legislative appropriation under this category to fund the Indian River Lagoon Projects Placeholder (\$408,832) under Activity 2.3.

Federal Revenues (\$3,284,261)

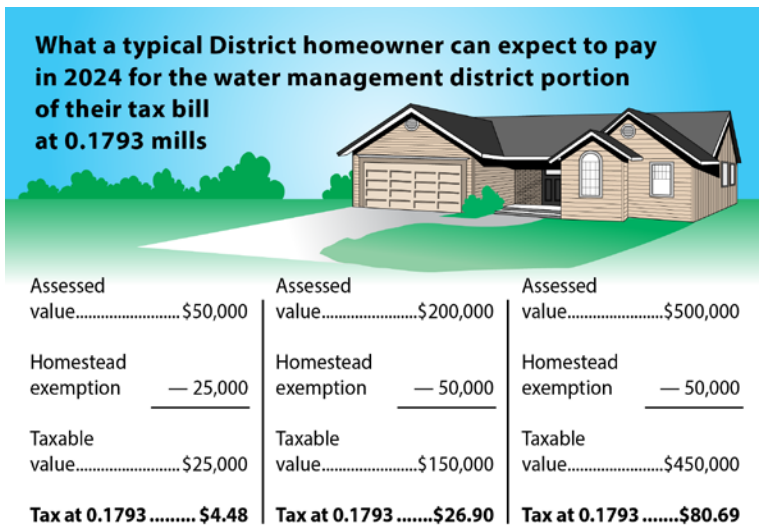
Funding from federal sources for FY 2023–24 is projected to total \$3,284,261. This is a decrease of 68.1 percent, or \$7,015,944, from the FY 2022–23 Amended Budget. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$83,523) under Activity 1.2 and an AWS project with JEA for the US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$3,198,138) in subactivity 2.2.1. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

III. Budget Highlights

F. Adopted Millage Rate

The adopted property tax rate for FY 2023–24 is 0.1793, or 17.93 cents for every \$1,000 of assessed property value. The millage rate is 9.2 percent less than the FY 2022–23 adopted millage rate of 0.1974.

Under the 0.1793 millage rate, the owner of a \$200,000 house with a \$50,000 homestead exemption will be assessed \$26.90 in property taxes, or a reduction of \$2.71 over the FY 2022–23 assessment with an adopted millage rate of 0.1974. Figure 6 below provides additional examples of the amount of ad valorem tax due to the District based on different property values.



The FY 2023–24 adopted millage rate is the same as the estimated rolled-back rate of 0.1793 and it represents 35.7 percent of the estimated majority vote maximum millage rate of 0.5021 in FY 2023–24. It is worth noting that in order to reduce the burden on taxpayers, the District has adopted the rolled-back millage rate since FY 2013–14. Table 8 below shows a three-year comparison of total ad valorem, millage rates, and total taxable values.

Figure 6. Tax paid to the District by assessed property value

Table 8. Three-year ad valorem tax comparison

DISTRICTWIDE			
Ad valorem Tax Comparison	FY 2021–22 (Actual-Audited)	FY 2022–23 (Adopted)	FY 2023–24 (Adopted)
Ad Valorem Taxes	\$ 93,071,990	\$ 95,464,449	\$ 98,065,236
Millage rate	0.2189	0.1974	0.1793
Rolled-back Rate	0.2189	0.1974	0.1793
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 439,982,667,464	\$ 501,149,395,435	\$ 566,770,809,941
Net New Taxable Value	\$ 10,396,086,814	\$ 13,205,338,754	\$ 15,347,277,566
Adjusted Taxable Value	\$ 429,586,580,650	\$ 487,944,056,681	\$ 551,423,532,375

III. Budget Highlights

G. Use of Funds by Program

The District’s expenditures are summarized by six major program categories that follow the EOG standard budget format for the WMDs.

Of the total budget of \$250,490,466 in FY 2023–24, Figure 7 shows that almost 65.5 percent of the total District expenditures are in the Land Acquisition, Restoration, and Public Works program. Operation and Maintenance of Works and Lands program accounts for 13.3 percent of the total budget. Water Resources Planning and Monitoring will spend 8.7 percent of the total budget, while the Regulation program will spend about 7.2 percent of the total budget. Finally, the District Management and Administration and Outreach program budgets account for 5.3 percent of the total budget.

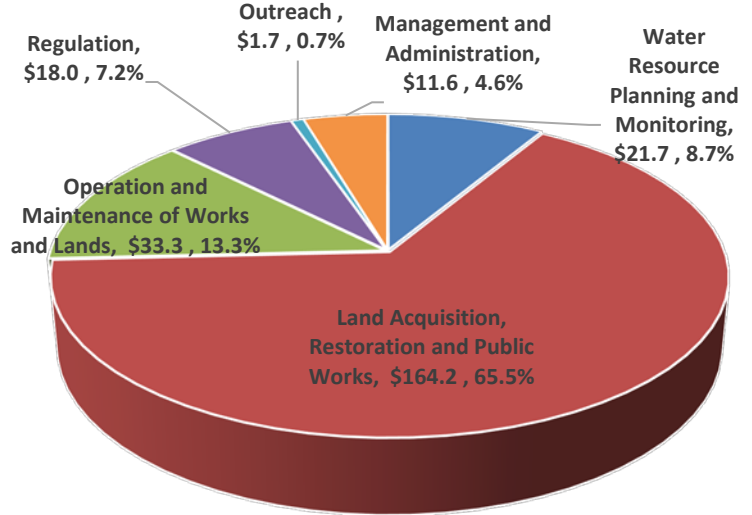


Figure 7. FY 2023–24 Expenditures by EOG program (\$ in millions)

Figure 8 shows that, by major budget category, Fixed Capital Outlay is the largest budget category at 32.3 percent. Interagency Expenditures is the second largest category and accounts for 30.2 percent of the total budget. This expenditure category

reflects both the District and the state’s commitment to projects that support springs and priority water body protection and restoration, water conservation initiatives with public water suppliers, and projects to enhance the reuse of reclaimed water, as well as innovative technologies. Salaries and Benefits account for 24.6 percent. Contracted Services and Operating Expenses account for 6.5 percent and 5.5 percent, respectively. Finally, Operating Capital Outlay accounts for 0.8 percent and Debt Services accounts for 0.1 percent of the total budget.

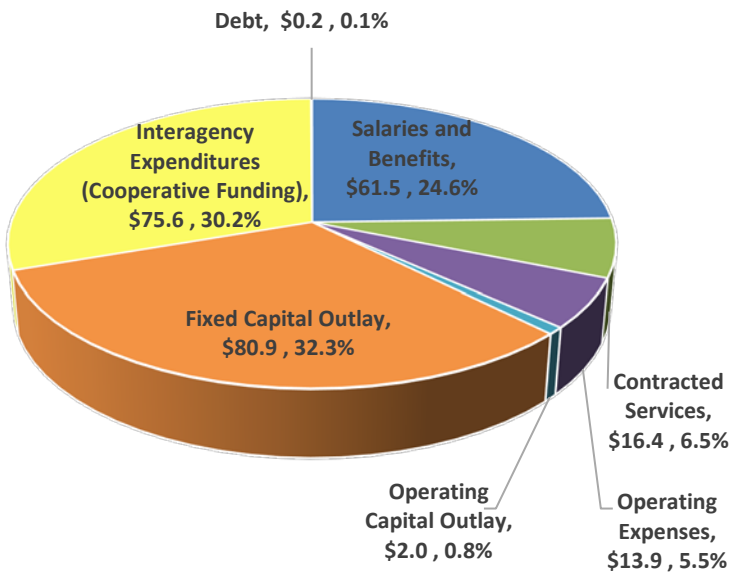


Figure 8. FY 2023–24 Expenditures by Major Object (\$ in millions)

III. Budget Highlights

Table 9 below provides a three-year District expenditure comparison by EOG program and Table 10 provides a three-year District budget and expenditure comparison by major object.

Table 9. Three-year District budget and expenditure comparison by EOG program

EOG Program	FY 2017-18 (Actual-Audited)	FY 2018-19 (Current Amended)	FY 2019-20 (Adopted Budget)	Difference in \$ (Current--Adopted)	% of Change (Current--Adopted)
Water Resources Planning and Monitoring	\$ 16,611,541	\$ 17,590,091	\$ 16,823,493	\$ (766,598)	-4.4%
Acquisition, Restoration and Public Works	82,118,528	113,371,771	94,095,044	(19,276,727)	-17.0%
Operation and Maintenance of Lands and Works	22,853,960	23,782,356	22,526,153	(1,256,203)	-5.3%
Regulation	14,441,294	14,490,335	13,691,550	(798,785)	-5.5%
Outreach	1,080,917	1,192,050	1,212,429	20,379	1.7%
District Management and Administration	9,130,328	9,633,254	9,603,729	(29,525)	-0.3%
TOTAL	\$ 146,236,568	\$ 180,059,857	\$ 157,952,398	\$ (22,107,459)	-12.3%

Table 10. Three-year District budget and expenditure comparison by major budget category

Major Budget Category	FY 2017-18 (Actual-Audited)	FY 2018-19 (Current Amended)	FY 2019-20 (Adopted Budget)	Difference in \$ (Current--Adopted)	% of Change (Current--Adopted)
Salaries and Benefits	\$ 48,278,442	\$ 49,994,743	\$ 49,193,482	\$ (801,261)	-1.6%
Contracted Services	10,960,896	11,565,604	11,036,309	(529,295)	-4.6%
Operating Expenses	11,161,734	12,407,696	12,090,241	(317,455)	-2.6%
Operating Capital Outlay	2,319,345	3,349,219	1,640,947	(1,708,272)	-51.0%
Fixed Capital Outlay	8,215,385	14,273,933	15,816,421	1,542,488	10.8%
Interagency Expenditures (Cooperative Funding)	65,300,766	88,468,662	68,174,998	(20,293,664)	-22.9%
TOTAL	\$ 146,236,568	\$ 180,059,857	\$ 157,952,398	\$ (22,107,459)	-12.3%

III. Budget Highlights

Major Use of Funds Variances

This section summarizes major variances between the Amended Budget for FY 2022–23 and the Adopted Budget for FY 2023–24 at the program level.

Program 1.0 — Water Resources Planning and Monitoring

The FY 2023–24 program budget of \$21,742,503 has a 2.7 percent, or \$595,608, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4.5 percent, or \$638,910.
- Contracted Services will decrease by 21.6 percent, or \$1,343,731, primarily due to a projected decrease in Scientific Research and Analysis (\$1,350,335), which is partially offset by an increase in Water Well Construction (\$184,000).
- Operating Expenses will increase by 11.1 percent, or \$140,809, primarily due to projected increases in Safety Supplies (\$11,575), Postage and / or Courier Service (\$20,859), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Laboratory Supplies (\$41,008), and Repair and Maintenance of Equipment (\$45,504), which are partially offset by a decrease in Field, Facility, and Fleet — Tools Under \$5,000 (\$9,106).
- Fixed Capital Outlay will decrease by 100 percent, or \$45,359, due to no projected need in District Headquarters Lab Equipment (\$45,359).

Program 2.0 — Land Acquisition, Restoration, and Public Works

The FY 2023–24 program budget of \$164,160,629 has a 23 percent, or \$48,968,339, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as internal redirections of 4.24 FTEs primarily from program 1.0 and program 3.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 10.3 percent, or \$1,085,141.
- Contracted Services will increase by 11.5 percent, or \$424,771, primarily due to projected increases in Surveying Services (\$300,000) and Lake George Rough Fish Removal (\$300,000), which are partially offset by a decrease in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000).
- Operating Expenses will decrease by 54.2 percent, or \$438,104, primarily due to decreases in Harmful Algae Bloom Response (410,000) and Field, Facility, and

III. Budget Highlights

Fleet — Support Supplies and Parts Under \$5,000 (\$43,592), which are partially offset by increases in Memberships, Professional Certifications, and Licenses (\$1,288), Safety Supplies (\$2,025), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,200), Insurance and Bonds (\$3,722), and Computer Hardware Under \$5,000 (\$6,894).

- Operating Capital Outlay will decrease by 94.3 percent, or \$1,042,916, primarily due to a projected decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,050,382), which is offset by an increase in Office Furniture / Equipment Over \$5,000 (\$15,880).
- Fixed Capital Outlay will decrease by 26 percent, or \$25,455,243, primarily due to no new funding for the Crane Creek M-1 Canal Flow Restoration (\$19,127,838) Project and the Black Creek Water Resource Development Project (\$6,657,975), which are partially offset by an increase in C-10 Water Management Area Project (\$999,886).
- Interagency Expenditures will decrease by 23.7 percent, or \$23,541,988, as a result of reduced need in funding in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,153,605), as well as projected decreases in South Florida Water Management District Indian River Lagoon Cost-share (\$5,665,266), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$3,954,051), and City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$3,894,558).

Program 3.0 — Operation and Maintenance of Lands and Works

The FY 2023–24 program budget of \$33,335,129 has a 10.2 percent, or \$3,081,363, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 5.7 percent, or \$516,915.
- Contracted Services will increase by 19.4 percent, or \$958,875, primarily due to a projected increase in Invasive Plant Control Placeholder (\$1,000,000), which is partially offset by decreases in Vegetation Management and Planting Services (\$86,239), Longleaf Pine Preserve (\$45,000), Security Services (\$43,874), Lock tending Services (\$28,992), and Coastal Oaks Preserve (\$23,940).
- Operating Expenses will increase by 27 percent, or \$1,653,698, primarily due to increases in Utilities (\$47,700), Chemical Supplies (\$51,561), Insurance and Bonds (\$109,466), Motor Fuels and Lubricants (\$199,008), Repair and Maintenance of Property and Works (\$270,603), and Invasive Plant Control Placeholder (\$1,000,000), which are partially offset by a decrease in Rental of Charter Aircraft and Pilot for Land Management Activities (\$81,561).
- Operating Capital Outlay will decrease by 25 percent, or \$439,822, primarily due to a projected decrease in Motor Vehicles (\$361,599), Field, Facility, and Fleet —

III. Budget Highlights

Equipment and Tools Over \$5,000 (\$71,973), and Computer Hardware Over \$5,000 (\$9,651), which are partially offset by an increase in Office Furniture / Equipment Over \$5,000 (\$3,401).

- Fixed Capital Outlay will increase by 4.7 percent, or \$382,545, primarily due to projected increases in Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$1,250,000) and Burrell Lock Rehabilitation (\$2,502,000), which are partially offset by a decrease in S-157 Rehabilitation (\$4,116,083).
- Debt Services will increase by 6.1 percent, or \$9,152, due to a projected increase in Debt Service – Long-Term Lease (\$9,152).

Program 4.0 — Regulation

The FY 2023–24 program budget of \$17,984,726 has a 0.7 percent, or \$121,536, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as an internal redirection of 0.42 FTE primarily from program 6.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 0.6 percent, or \$92,801.
- Contracted Services will increase by 5.8 percent, or \$35,059, primarily due to a projected increase in Oracle Enterprise Content Management System Developer Upgrade (\$58,544), which is partially offset by decreases in Consultant Services (\$12,205), Legal Services / Attorney's Fees (\$7,715), and Software Maintenance Services (\$4,520).
- Operating Capital Outlay will increase by 10.3 percent, or \$7,995, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$23,417), which is offset by a decrease in Computer Hardware Over \$5,000 (\$15,422).

Program 5.0 — Outreach

The FY 2023–24 program budget of \$1,712,949 has a 6.3 percent, or \$101,254, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 10.2 percent, or \$144,211, in this program.
- Contracted Services will increase by 63.4 percent, or \$44,703, primarily due to projected increases in Court Reporter and Transcription Services (\$74), Consultant Services (\$301), Computer Technology Services (\$674), Oracle Enterprise Content Management System Developer Upgrade (\$4,471), and Blue

III. Budget Highlights

School Grant Program (\$39,175), which are offset by a decrease in Software Maintenance Services (\$33).

- Operating Expenses will increase by 165.9 percent, or \$200,034, primarily due to projected increases in Training — No Travel (\$1,592), In-State Training and Related Travel (\$9,952), Educational Supplies (\$24,221), and Promotional Activities (\$164,779), which are partially offset by a decrease in Insurance and Bonds (\$678).
- Operating Capital Outlay will increase by 12.5 percent, or \$728, due to an increase in Office Furniture / Equipment Over \$5,000 (\$1,789), which is offset by a decrease in Computer Hardware Over \$5,000 (\$1,061).

Program 6.0 — District Management and Administration

The FY 2023–24 program budget of \$11,554,530 has a 4.3 percent, or \$473,854, increase compared to the FY 2022–23 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirection of 0.66 FTE primarily to program 4.0. With these adjustments, Salaries and Benefits will increase by 3.3 percent, or \$231,356.
- Contracted Services will increase by 3.7 percent, or \$26,803, primarily due to a projected increase in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), which is partially offset by a decrease in Temporary (Contingent) Labor Services (\$32,029).
- Operating Expenses will increase by 6.3 percent, or \$207,592, primarily due to projected increases in Insurance and Bonds (\$4,075), Safety Supplies (\$5,139), Computer Hardware Under \$5,000 (\$7,484), Legal Advertising and Public Notices (\$11,706), Memberships, Professional Certifications, and Licenses (\$35,214), and Property Appraiser / Tax Collector Commissions (\$145,500), which are partially offset by a decrease in Repair and Maintenance of Equipment (\$5,740).
- Operating Capital Outlay will increase by 13.8 percent, or \$8,103, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$18,296), which is offset by a decrease in Computer Hardware Over \$5,000 (\$10,193).

III. Budget Highlights

H. Workforce Summary

Table 11 below summarizes workforce levels at the District from FY 2019–20 to FY 2023–24. The projected total workforce in FY 2023–24 is 546.48, while the total authorized positions total 537 FTEs. The variances in the total workforce between FY 2021–22 to FY 2022–23 reflect a combination of adding eight positions and some minor adjustments at the program level.

Table 11. District Workforce from FY 2019–20 to FY 2023–24 by EOG program.

PROGRAM	WORKFORCE CATEGORY	2019–20 to 2023–24		Fiscal Year					Amended to Adopted 2022–23 to 2023–24	
		Difference	% Change	2019–20	2020–21	2021–22	2022–23 Amended Budget	2023–24 Adopted Budget	Difference	% Change
All Programs	Authorized Positions	1.00	0.2%	536.00	531.00	529.00	537.00	537.00	-	0.0%
	Contingent Worker	1.82	42.0%	4.33	4.33	4.33	6.92	6.15	(0.77)	-11.1%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.72	27.6%	2.61	2.61	2.61	2.61	3.33	0.72	27.6%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	3.54	0.7%	542.94	537.94	535.94	546.53	546.48	(0.05)	0.0%
Water Resources Planning and Monitoring	Authorized Positions	2.08	1.6%	131.54	130.33	134.43	135.45	133.62	(1.83)	-1.4%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.07	5.8%	1.20	1.20	1.20	1.23	1.27	0.04	3.3%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	2.15	1.6%	132.74	131.53	135.63	136.68	134.89	(1.79)	-1.3%
Land Acquisition, Restoration, and Public Works	Authorized Positions	(7.20)	-7.4%	97.88	96.73	90.63	86.44	90.68	4.24	4.9%
	Contingent Worker	0.50	-	-	-	-	0.50	0.50	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.44	0.46	0.50	0.04	8.7%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(6.64)	-6.8%	98.32	97.17	91.07	87.40	91.68	4.28	4.9%
Operations and Maintenance of Lands and Works	Authorized Positions	(0.70)	-0.7%	99.61	99.40	99.36	100.96	98.91	(2.05)	-2.0%
	Contingent Worker	-	0.0%	4.33	4.33	4.33	4.33	4.33	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.07	15.9%	0.44	0.44	0.44	0.47	0.51	0.04	8.5%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.63)	-0.6%	104.38	104.17	104.13	105.76	103.75	(2.01)	-1.9%
Regulation	Authorized Positions	8.54	6.2%	137.51	136.94	137.03	145.63	146.05	0.42	0.3%
	Contingent Worker	0.45	-	-	-	-	0.45	0.45	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.15	39.5%	0.38	0.38	0.38	0.42	0.53	0.11	26.2%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	9.14	6.6%	137.89	137.32	137.41	146.50	147.03	0.53	0.4%
Outreach	Authorized Positions	(0.12)	-1.2%	10.40	10.31	10.31	10.40	10.28	(0.12)	-1.2%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.01	-	-	-	-	-	0.01	0.01	-
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.11)	-1.1%	10.40	10.31	10.31	10.40	10.29	(0.11)	-1.1%
District Management and Administration	Authorized Positions	(1.60)	-2.7%	59.06	57.29	57.24	58.12	57.46	(0.66)	-1.1%
	Contingent Worker	0.87	-	-	-	-	1.64	0.87	(0.77)	-47.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.36	240.0%	0.15	0.15	0.15	0.03	0.51	0.48	1600.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.37)	-0.6%	59.21	57.44	57.39	59.79	58.84	(0.95)	-1.6%

IV. Revenues, Expenditures, and Personnel by Program

IV. Revenues, Expenditures, and Personnel by Program

A. Program Budget Summary

This section provides the FY 2023–24 Adopted Budget organized by EOG program. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; Regulation; Outreach; and District Management and Administration.

The following information is provided for all PROGRAMS:

- Program by Expenditure Category
- Source of Funds
- Rate, Operating, and Non-Operating
- Workforce

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

IV. Revenues, Expenditures, and Personnel by Program

B. Program 1.0 — Water Resources Planning and Monitoring

Program Description

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

Table 12. Water Resources Planning and Monitoring program budget summary

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 11,174,804	\$10,335,825	\$10,594,236	\$14,345,472	\$14,984,382	\$ 638,910	4.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,537,856	2,703,410	2,722,542	6,226,365	4,882,634	(1,343,731)	-21.6%
Operating Expenses	989,697	1,187,823	1,096,881	1,268,459	1,409,268	140,809	11.1%
Operating Capital Outlay	852,967	398,034	439,946	452,456	466,219	13,763	3.0%
Fixed Capital Outlay	178	10,627	9,164	45,359	-	(45,359)	-100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 15,555,502	\$14,635,719	\$14,862,769	\$22,338,111	\$21,742,503	\$ (595,608)	-2.7%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 14,812,582	\$ -	\$ -	\$ -	\$ 91,277	\$ 80,523	\$14,984,382
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,685,310	-	-	43,720	152,998	606	4,882,634
Operating Expenses	1,286,468	-	-	95,000	24,800	3,000	1,409,268
Operating Capital Outlay	466,219	-	-	-	-	-	466,219
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 21,250,579	\$ -	\$ -	\$ 138,720	\$ 269,075	\$ 84,129	\$21,742,503

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	133.62	\$10,631,215	\$ 14,984,382	\$ -	\$14,984,382
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,710,082	2,172,552	4,882,634
Operating Expenses			1,286,468	122,800	1,409,268
Operating Capital Outlay			466,219	-	466,219
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 19,447,151	\$ 2,295,352	\$21,742,503

IV. Revenues, Expenditures, and Personnel by Program

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	131.54	130.33	134.43	135.45	133.62	(1.83)	-1.4%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.20	1.20	1.23	1.27	0.04	3.3%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	132.74	131.53	135.63	136.68	134.89	(1.79)	-1.3%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

During the three-year comparison period, from FY 2019–20 through FY 2021–22, expenditures within the program were in an overall downward trajectory. Salaries and Benefits show a reduction of 3.9 percent compared to the total budget for FY 2021–22 primarily due to districtwide vacancies, combined with annual turnover. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000, explaining the 2.8 percent reduction compared to the total budget for FY 2021–22 for Operating Capital Outlay. Finally, the increase under Fixed Capital Outlay was due to an increase to Walkways / Platforms in Support of Data Collection (\$9,164), which was offset by a decrease in Water Well Construction Services (\$178).

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2022–23 Amended Budget were \$14,345,472 compared to the actual audited expenditures in FY 2021–22 of \$10,594,236 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services shows a 128.7 percent increase primarily due to increases in Data Collection and Analysis Services (\$299,148), Scientific Research and Analysis (\$1,180,285), and Water Well Construction Services (\$1,490,134). Operating Expenses show an increase of 15.6 percent between FY 2021–22 and FY 2022–23 mainly due to an increase in Field, Facility, and Fleet — Tools Under \$5,000 (\$101,738). Finally, Fixed Capital Outlay has an increase of 395 percent due to an increase in District Headquarters Lab Equipment (\$45,359), which was offset by a decrease in Walkways/Platforms in Support of Data Collection (\$9,164).

Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2023–24 Adopted Budget has a 2.7 percent, or \$595,608 decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4.5 percent, or \$638,910.
- Contracted Services will decrease by 21.6 percent, or \$1,343,731, due to projected decreases in Scientific Research and Analysis (\$1,350,335), Central Springs East Coast Groundwater Model Peer Review (\$278,233), Data Collection and Analysis Services (\$97,052), Seagrass Mapping and Water Quality Collection (\$93,000), Consultant Services (\$63,794), Central Florida Water Initiative Technical Editor (\$50,000), Legal Services / Attorney’s Fees (\$1,320), and Software Maintenance Services (\$259), which are offset by increases in Computer Technology Services (\$14,034), Training Services (\$20,000), Water Conservation Best Management Practices Investigations

IV. Revenues, Expenditures, and Personnel by Program

(\$50,000), North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000), Oracle Enterprise Content Management System Developer Upgrade (\$58,228), Mapping Services and Aerial Photos (\$84,000), Southern District Density Dependent Model (S3DM) — Resiliency (\$130,000), and Water Well Construction Services (\$184,000).

- Operating Expenses will increase by 11.1 percent, or \$140,809, due to projected increases in Books and Technical Materials (\$72), Cellular Telephones and Accessories (\$72), Telephone and Communications (\$104), Educational Supplies (\$350), Memberships, Professional Certifications, and Licenses (\$385), Meeting Resources (\$451), Training — No Travel (\$717), Uniforms (\$875), Insurance and Bonds (\$1,003), Office Furniture / Equipment Under \$5,000 (\$1,062), In-State Training and Related Travel (\$3,092), Office Support Supplies (\$3,201), Travel — District Business (\$6,183), Safety Supplies (\$11,575), Postage and / or Courier Service (\$20,859), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$23,500), Laboratory Supplies (\$41,008), and Repair and Maintenance of Equipment (\$45,504), which are offset by decreases in Field, Facility, and Fleet — Tools Under \$5,000 (\$9,106), Computer Software (\$7,998), Computer Hardware Under \$5,000 (\$749), Educational Reimbursements (\$367), Rental of Other Equipment (\$299), Rewards, Recognition, Prizes, and Awards (\$274), Motor Fuels and Lubricants (\$209), and Out of State Travel / Training (\$202).
- Operating Capital Outlay will increase by 3 percent, or \$13,763, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$68,650), which is offset by decreases in Computer Hardware Over \$5,000 (\$40,191) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$14,696).
- Fixed Capital Outlay will decrease by 100 percent, or \$45,359, due to no projected need in District Headquarters Lab Equipment (\$45,359).

Major Budget Items

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

- Salaries and Benefits – \$14,984,382 for 133.62 FTEs
 - 1.1.1 Water Supply Planning (33.57 FTEs)
 - 1.1.2 Minimum Flows and Levels (9.60 FTEs)
 - 1.2 Research, Data Collection, Analysis and Monitoring (75.05 FTEs)
 - 1.3 Technical Assistance (5.50 FTEs)
 - 1.4 Other Water Resources Planning and Monitoring Activities (2.99 FTEs)
 - 1.5 Technology and Information Services (6.91 FTEs)
- Contracted Services
 - Water Well Construction Services (\$1,910,000)
 - Data Collection and Analysis Services (\$1,334,213)
 - Consultant Services (\$375,438)
 - Computer Technology Services (\$337,348)
 - Software Maintenance Services (\$288,822)
 - Southern District Density Dependent Model (S3DM) — Resiliency (\$230,000)
 - Mapping Services and Aerial Photos (\$110,000)

IV. Revenues, Expenditures, and Personnel by Program

- Oracle Enterprise Content Management System Developer Upgrade (\$58,228)
- Scientific Research and Analysis (\$57,250)
- Water Conservation Best Management Practices Investigations (\$50,000)
- North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
- Seagrass Mapping and Water Quality Collection (\$27,000)
- Training Services (\$20,000)
- Geographic Information System Analytical Services (\$15,000)
- Materials Test (\$10,000)
- Legal Services / Attorney's Fees (\$5,953)
- Court Reporter and Transcription Services (\$3,382)
- Operating Expenses
 - Laboratory Supplies (\$299,025)
 - Repair and Maintenance of Equipment (\$255,504)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$172,889)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$110,375)
 - Insurance and Bonds (\$83,729)
 - Postage and / or Courier Service (\$80,000)
 - Computer Hardware Under \$5,000 (\$78,192)
 - Telephone and Communications (\$74,881)
 - Cellular Telephones and Accessories (\$51,951)
 - Travel — District Business (\$50,353)
 - In-State Training and Related Travel (\$29,298)
 - Safety Supplies (\$22,925)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
 - Books and Technical Materials (\$15,862)
 - Training — No Travel (\$15,157)
 - Office Support Supplies (\$9,239)
 - Uniforms (\$8,367)
 - Educational Reimbursements (\$8,064)
 - Recording and Court Costs (\$6,788)
 - Memberships, Professional Certifications, and Licenses (\$6,351)
 - Office Furniture / Equipment Under \$5,000 (\$3,617)
 - Computer Software (\$3,494)
 - Out of State Travel / Training (\$1,989)
 - Rental of Other Equipment (\$1,000)
 - Rewards, Recognition, Prizes, and Awards (\$916)
 - Legal Advertising and Public Notices (\$812)
 - Meeting Resources (\$581)
 - Subscriptions (\$505)
 - Educational Supplies (\$350)
 - Printing and Reproduction Services (\$54)

IV. Revenues, Expenditures, and Personnel by Program

- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$280,973)
 - Office Furniture / Equipment Over \$5,000 (\$123,291)
 - Computer Hardware Over \$5,000 (\$61,955)

IV. Revenues, Expenditures, and Personnel by Program

C. Program 2.0 — Land Acquisition, Restoration, and Public Works

Program Description

This program includes the development and construction of all capital projects (except for those contained in Program 3.0), including water resource development projects, water supply development assistance, water control projects and support and administrative facilities construction; cooperative projects; land acquisition, and the restoration of lands and water bodies.

Table 13. Land Acquisition, Restoration, and Public Works program budget summary

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 9,317,532	\$ 9,267,815	\$ 8,365,265	\$ 10,514,555	\$ 11,599,696	\$ 1,085,141	10.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,247,705	2,096,197	3,723,266	3,706,348	4,131,119	424,771	11.5%
Operating Expenses	277,452	374,181	298,158	808,856	370,752	(438,104)	-54.2%
Operating Capital Outlay	64,857	31,666	8,387	1,106,535	63,619	(1,042,916)	-94.3%
Fixed Capital Outlay	9,167,347	9,777,529	10,466,558	97,826,052	72,370,809	(25,455,243)	-26.0%
Interagency Expenditures (Cooperative Funding)	32,242,762	28,811,781	35,776,356	99,166,622	75,624,634	(23,541,988)	-23.7%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 52,317,655	\$ 50,359,169	\$ 58,637,990	\$213,128,968	\$164,160,629	\$ (48,968,339)	-23.0%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 11,599,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,599,696
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,860,761	-	-	5,945	264,000	413	4,131,119
Operating Expenses	370,752	-	-	-	-	-	370,752
Operating Capital Outlay	63,619	-	-	-	-	-	63,619
Fixed Capital Outlay	4,606,409	50,104,775	-	9,600,000	8,059,625	-	72,370,809
Interagency Expenditures (Cooperative Funding)	4,053,551	16,844,138	-	20,000	51,508,807	3,198,138	75,624,634
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 24,554,788	\$ 66,948,913	\$ -	\$ 9,625,945	\$ 59,832,432	\$ 3,198,551	\$164,160,629

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	90.68	\$ 8,282,171	\$ 11,599,696	\$ -	\$ 11,599,696
Other Personal Services	-	-	-	-	-
Contracted Services	0.50	20,800	1,859,937	2,271,182	4,131,119
Operating Expenses			370,752	-	370,752
Operating Capital Outlay			63,619	-	63,619
Fixed Capital Outlay			-	72,370,809	72,370,809
Interagency Expenditures (Cooperative Funding)			-	75,624,634	75,624,634
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 13,894,004	\$ 150,266,625	\$164,160,629

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	97.88	96.73	90.63	86.44	90.68	4.24	4.9%
Contingent Worker	-	-	-	0.50	0.50	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.44	0.46	0.50	0.04	8.7%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	98.32	97.17	91.07	87.40	91.68	4.28	4.9%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

During the three-year comparison period, from FY 2019–20 through FY 2021–22, expenditures within the program showed an overall increase of 12.1 percent, or \$6,320,335. This was primarily due to an increase under Interagency Expenditures which experienced an 11 percent increase, or \$3,533,594, and Fixed Capital Outlay which experienced a 14.2 percent, or \$1,299,211, increase during the three-year comparison period. The increases in Fixed Capital Outlay were largely attributed to the progression of two major construction projects, including Building Fund (\$3,541,332) and Bayard Point Land Acquisition — Resiliency (\$1,498,327), which were offset with decreases in Lake Apopka North Shore Infrastructure Improvements (\$2,077,463) and FWMA (\$2,076,189). Since the program’s budget and expenditures are primarily driven by the fund balance utilization plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program’s actual expenditures and budgets could fluctuate significantly from one year to another.

Contracted Services during the same three-year comparison period experienced a \$2,475,561 increase mainly due to increases in Abandoned Artesian Well Plugging (\$549,251), Bathymetry Update in the Indian River Lagoon (\$562,500), and First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$975,000). Expenditures under Operating Capital Outlay during the comparison period experienced an 87.1 percent decrease due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

This program has provided a significant amount of cost-share funding in support of water development, water quality improvement, and environmental restoration projects. It is worth noting that, starting in FY 2021–22, the District reduced its cost-share match from 33 percent to 25 percent.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget variations were indicated for Salaries and Benefits, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures. Salaries and Benefits in the FY 2022–23 Amended Budget were \$10,514,555 compared to the actual audited expenditures in FY 2021–22 of \$8,365,265 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase.

Operating Expenses show a 171.3 percent, or \$510,698, increase between the actual audited expenditures in FY 2021–22 and the FY 2022–23 Amended Budget mainly due to an increase in Harmful Algae Bloom Response (\$410,000). Operating Capital Outlay shows a substantial increase of \$1,098,148 primarily due to the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$1,000,000).

Finally, Fixed Capital Outlay increased by \$87,359,494 and Interagency Expenditures increased by \$63,390,266. The increases in Fixed Capital Outlay are attributed to increases in the Black Creek Water Resource Development Project (\$58,711,784) and Crane Creek M-1 Canal Flow Restoration (\$19,018,019), which are partially offset by a

IV. Revenues, Expenditures, and Personnel by Program

decrease in the completed Building Fund. Again, because the program’s budget and expenditures are primarily driven by the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program’s actual expenditures and budgets could fluctuate significantly from one year to another.

Budget Variances

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2023–24 Adopted Budget has a 23 percent, or \$48,968,339, decrease compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as internal redirections of 4.24 FTEs primarily from program 1.0 and program 3.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 10.3 percent, or \$1,085,141.
- Contracted Services will increase by 11.5 percent, or \$424,771, due to projected increases in Vegetation Management and Planting Services (\$990), Software Maintenance Services (\$1,395), Computer Technology Services (\$8,931), Oracle Enterprise Content Management System Developer Upgrade (\$39,699), Abandoned Artesian Well Plugging (\$49,251), Data Collection and Analysis Services (\$65,200), Upper St. Johns River Basin Rough Fish Removal (\$200,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000), Surveying Services (\$300,000), and Lake George Rough Fish Removal (\$300,000), which are offset by decreases in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$275,000), Consultant Services (\$223,236), Lake Jesup In-lake Phosphorus Reduction (\$130,000), Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$110,000), Scientific Research and Analysis (\$29,000), Real-Time Flood Forecasting Resiliency Model (\$18,505), Training Services (\$3,500), Legal Services / Attorney’s Fees (\$1,452), and Court Reporter and Transcription Services (\$2).
- Operating Expenses will decrease by 54.2 percent, or \$438,104, due to projected decreases in Harmful Algae Bloom Response (\$410,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$43,592), Repair and Maintenance of Equipment (\$4,199), Computer Software (\$2,304), Rental of Training / Meeting Facilities (\$500), Uniforms (\$356), Travel — District Business (\$206), Recording and Court Costs (\$2), and Legal Advertising and Public Notices (\$1), which are offset by increases in Books and Technical Materials (\$28), Office Furniture / Equipment Under \$5,000 (\$43), Educational Reimbursements (\$278), Subscriptions (\$450), Training — No Travel (\$488), Meeting Resources (\$501), Rewards, Recognition, Prizes, and Awards (\$641), In-State Training and Related Travel (\$670), Cellular Telephones and Accessories (\$695), Out of State Travel / Training (\$923), Telephone and

IV. Revenues, Expenditures, and Personnel by Program

Communications (\$1,001), Office Support Supplies (\$1,209), Memberships, Professional Certifications, and Licenses (\$1,288), Safety Supplies (\$2,025), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,200), Insurance and Bonds (\$3,722), and Computer Hardware Under \$5,000 (\$6,894).

- Operating Capital Outlay will decrease by 94.3 percent, or \$1,042,916, due to projected decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,050,382) and Computer Hardware Over \$5,000 (\$8,414), which are offset by an increase in Office Furniture / Equipment Over \$5,000 (\$15,880).
- Fixed Capital Outlay will decrease by 26 percent, or \$25,455,243, due to no new funding for Crane Creek M-1 Canal Flow Restoration (\$19,127,838) and Black Creek Water Resource Development Project (\$6,657,975), as well as projected decreases in Land Purchases and Support Services (\$930,755), Tomoka River Riparian Habitat Protection Zone (\$494,188), Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$254,015), Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$125,000), and Halfmile Creek Tract (\$6,000), which are offset by increases in Coastal Oaks Preserve (\$23,940), Lake Apopka Marsh Flow-Way Improvements (\$81,790), Taylor Creek Reservoir Improvements (\$100,080), Lake Apopka North Shore Phase 5 Levee Improvements (\$258,832), Upper Ocklawaha River Basin Emeralda Marsh Area 3 Reconnection (\$261,000), Lake Apopka Beauclair Canal Levee (\$415,000), and C-10 Water Management Area Project (\$999,886).
- Interagency Expenditures will decrease by 23.7 percent, or \$23,541,988, due to a result of reduced need in funding for the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,153,605) Project, as well as decreases in South Florida Water Management District Indian River Lagoon Cost-share (\$5,665,266), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$3,954,051), City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$3,894,558), City of Mascotte Lower Floridan Aquifer Wellfield — South Lake County Wellfield Project (\$3,735,872), Lake Apopka Innovative Total Phosphorus Removal (\$3,701,443), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$2,853,918), City of Groveland South Lake County Lower Floridan Wellfield Project — Distributed (\$2,251,240), City of Vero Beach Canal to Irrigation Water Project (\$2,189,753), Titusville Causeway Multitrophic Restoration and Living Shoreline — Resiliency (\$1,972,472), City of Rockledge Flow Equalization Basin Project (\$1,736,857), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 2 (\$1,721,784), City of Ocala Lower Floridan Aquifer Conversion (\$1,705,700), Equity Lifestyles Properties Oak Bend / I-75 Water Quality Improvement Project (\$1,666,379), Town of Oak Hill Indian Harbor Estates Sewer Retrofit (\$1,609,671), City of Vero Beach Stormwater Treatment Plant (\$1,500,000), Equity Lifestyles Properties Spanish Oaks Water Quality Improvement Project (\$1,457,534), City of Apopka West Reuse Storage Facility and Reclaimed Water System Extension (\$1,305,832), City of Jacksonville McCoys Creek Improvements (\$1,293,313), City of Minneola AWS Reclaimed Water Project (\$1,260,000), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$1,250,000), Indian River County — North Sebastian Septic-to-Sewer

IV. Revenues, Expenditures, and Personnel by Program

Project Phase 2 (\$1,177,777), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$1,134,186), Town of Howey-in-the-Hills Lower Floridan Aquifer Project (\$1,104,112), City of Groveland Lower Floridan Aquifer Well for Reclaimed Water at Sunshine Road (\$1,104,112), City of Longwood East Longwood Septic-to-Sewer Phase II (\$984,086), Seminole County Little Wekiva River Restoration Project (\$872,668), Orange County Utilities Cypress Lake Wellfield — Oak Meadows Alternative Water Supply Delivery Enhancements (\$734,786), City of Sanford Brackish Reverse Osmosis Water Treatment Plant Pilot (\$722,050), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$671,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$653,375), City of Winter Springs Tuskawilla Crossing Reclaimed Water Main (\$552,056), Town of Interlachen Water Supply System Replacement — Phase 4 (\$523,600), City of Flagler Beach Sewer Infrastructure Lining Rehabilitation — Phase 3 (\$500,000), City of Palatka Water Main Improvements — Madison Street (\$500,000), JEA Demand-Side Management Water Conservation Program (\$500,000), Putnam County Port Buena Vista Sewer Plant Conversion (\$500,000), Florida Power and Light Company Okeechobee Clean Energy Center — Upper Floridan Aquifer to Avon Park Permeable Zone Conversion (\$479,974), Putnam County Elsie and Horse Landing Road Septic-to-Sewer Phase III (REDI 21–22) (\$443,381), City of Satellite Beach Lori Laine Trunk Line Improvement Project (\$435,333), Sunshine Water Services Oranges Lower Floridan Well (\$433,000), City of Palatka Permeable Paving Improvements — Rural Economic Development Initiative / Innovative Program (\$399,054), Clay County Utility Authority — Doctors Lake Septic Tanks to Centralized Sewer Conversion (\$391,502), Yu An Farms Irrigation Conversion and Precision Fertilizer (\$285,857), Southlake Utilities Alternative Water Source for Irrigation (\$277,534), Brevard County South Central Zone C Septic-to-Sewer (\$260,582), Sun Ag LLC/Fellsmere Joint Venture LLC — Irrigation Retrofit/Valve Control/Soil Moisture Sensors (\$250,000), Total Ag Care Irrigation Conversion on Strawberries and Pump Automation (\$250,000), Hammond Groves, Inc. — Irrigation Retrofit with Fertigation and Soil Moisture Sensors (\$250,000), Sun Ag Surface Water Pump/Automation (\$248,210), City of Titusville Osprey Water Reclamation Nutrient Removal Upgrade (\$240,900), IMG Citrus/Kanjuku Grove Irrigation Retrofit with Pump Automation (\$223,156), DeLee Produce Precision Fertilizer Equipment (\$214,405), Banack Family Limited Partnership — Irrigation Retrofit, Pump Automation and Soil Moisture Sensors (\$204,658), City of Green Cove Springs Harbor Road Water Reclamation Facility Phase 2 (\$199,296), Volusia County Ariel Canal Water Quality Improvement (\$191,495), Riverside Conservancy Living Shoreline Initiative — Resiliency (\$190,440), Brevard County Oak Point Mobile Home Park Sanitary Sewage System (\$186,358), Town of Orange Park Septic Conversion (\$180,732), Smith and Johns, Inc. Irrigation Drain Tile (\$172,728), Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Jesup (\$169,128), South Oslo Riverfront Conservation Area Restoration — Resiliency (\$150,000), Town of Ponce Inlet Septic-to-Sewer (\$143,095), Orange County Utilities Water Conservation with Advanced Targeting Phase 2 (\$141,160), Jeff Parker Farms

IV. Revenues, Expenditures, and Personnel by Program

Convert to Irrigation Drain Tile (\$137,011), IMG Citrus Irrigation Retrofit and Pump Automation (\$122,175), Wild Goose Farms LLC — Irrigation Retrofit and Automation/Weather Stations/Soil Moisture Probes/Fertigation (\$118,918), Marion County Southeast 64th Avenue Road Drainage Retention Area (\$100,810), Lake Apopka Newton Park Dredging Project (\$100,000), Town of Oak Hill 200 LLC Rosala West Water Conservation (\$94,600), Tater Farms Precision Agriculture (\$92,166), Clay County Utility Authority Saratoga Springs Reclaimed Water Storage and Pumping Station (\$90,573), Marion County U.S. 441 Sewer Force Main (\$89,830), L and M Farms of North Florida LLC Pipe Drops and Precision Fertilizer (\$88,160), City of Groveland Crystal Lake Reclaimed Water Systems Improvements (\$87,500), Marion County CP 59 Country Gardens Stormwater Remediation (\$84,718), Gainesville Regional Utilities Targeted Septic-to-Sewer (\$83,298), Island Grove Irrigation Retrofit (\$70,712), Marion County 4-H Farm Septic-to-Sewer Conversion (\$65,000), Estes Citrus Uttam Grove Pump Automation (\$62,935), Roy Brown Irrigation Retrofit (\$62,626), Ocean Research and Conservation Association Satellite Algae Bloom and Nutrient Source Tracking (\$61,694), Corinthian Villas Homeowners Association Sewer Project (\$58,206), Marion County Don Garlits Museum Septic-to-Sewer Conversion (\$56,250), May and Whitaker BB Irrigation Retrofit with Soil Moisture Sensors and Weather Station (\$56,017), Brevard County Pioneer Road Denitrification (\$55,000), Brevard County Flamingo Drive Denitrification (\$54,732), Brevard Zoo Clam Restoration (\$51,201), Taylor Creek Reservoir Improvements (\$47,531), City of Casselberry South Water Treatment Plant Well Number 1 Modification (\$45,993), Volusia County School Board McInnis Elementary School Sewer Improvements (\$41,675), John M. Seay Farms Inc. Precision Land Leveling and Nurse Tank (\$40,069), Hagstrom Floral — Irrigation Retrofit (\$39,039), Clay County Utility Authority Wastewater Treatability Study (\$37,560), MacKay Farm Citrus Cover Crop (\$36,150), C.P. and Wesley Smith Precision Fertilizer Application Equipment (\$35,700), Diamond D Cattle Compost Spreader (\$34,583), Wekiva Falls Flow Restriction Project (\$31,545), Cherrylake Variable Frequency Drive Controls Installation (\$30,677), Total Ag Care, LLC — Precision Fertilizer Applicator and Nurse Tank (\$30,654), Gainesville Regional Utilities Low-Income Water Efficient Toilet Exchange Program (\$30,000), Alpha Fern Company Irrigation Retrofit and Pump Controllers (\$28,867), Picolata Produce Precision Fertilizer Equipment (\$26,495), City of Cocoa Beach Convoir Cove Low Impact Development (LID) and Living Shoreline (\$22,426), Abandoned Artesian Well Plugging (\$20,000), Hooper’s Landscape Nursery Pump Automation and Irrigation Retrofit (\$18,488), City of Apopka Individual Distributed Wastewater Treatment Systems Conversion Project (\$16,238), City of St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall Improvements (\$15,230), Jeff Parker Farms Precision Fertilizer Applicator (\$12,638), Faryna Grove Care and Harvesting Liquid Fertilizer Application Equipment (\$12,075), City of Debary Woodbound Lake to Lake Charles Outfall Improvements (\$10,243), Seminole County Toilet Rebate Program Phase 2 (\$10,000), Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations (\$8,881),

IV. Revenues, Expenditures, and Personnel by Program

Lennon Grove Service Irrigation Retrofit (\$6,855), Picolata Produce Farms Portable Weather Stations/Soil Moisture Probes (\$5,548), Far Reach Ranch Pump Automation and Fertigation (\$242), Orlando Utilities Commission High Efficiency Toilet and Irrigation Controller Rebates (\$36), and Orange Bend Harvesting, Inc. Irrigation Retrofit (\$17), which are offset by increases in Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$24,888), Water Conservation Rebate Program (\$50,000), Green Infrastructure / Resiliency Project Placeholder (\$158,644), Brevard County Grand Canal Muck Removal Phase 4 (\$160,888), JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$189,378), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$218,750), Town of Callahan Force Main Extension to Fairgrounds (\$250,000), City of Bunnell Wastewater Treatment Facility Improvements (\$250,000), Coastal Wetland Restoration Program (\$400,000), City of Palm Coast London Waterway Expansion (\$452,250), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$851,689), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), Water Quality Improvements Placeholder (\$1,000,000), JEA Ozone Wetland Pilot Study (\$1,000,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), Agricultural Cost-share Program Placeholder (\$1,135,320), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$1,350,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$1,500,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$1,692,250), JEA H2.0 Purification Demonstration Facility (\$2,500,000), Innovative Projects Placeholder (\$3,000,000), Districtwide Cost-share Placeholder — Non Project Specific (\$4,570,000), Lake Apopka Restoration Placeholder (\$5,000,001), Indian River Lagoon Projects Placeholder (\$10,236,075), and Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000).

Major Budget Items

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

- Salaries and Benefits – \$11,599,696 for 90.68 FTEs
 - 2.1 Land Acquisition (4.92 FTEs)
 - 2.2.1 Water Resource Development Projects (6.53 FTEs)
 - 2.2.3 Other Water Source Development Activities (1.93 FTE)
 - 2.3 Surface Water Projects (71.16 FTEs)
 - 2.6 Other Acquisition and Restoration Activities (1.42 FTEs)
 - 2.7 Technology and Information Services (4.72 FTEs)
- Contracted Services
 - Lake Apopka Rough Fish Removal (\$875,000)
 - Lake George Rough Fish Removal (\$725,000)
 - Abandoned Artesian Well Plugging (\$600,000)
 - Surveying Services (\$300,000)

IV. Revenues, Expenditures, and Personnel by Program

- Data Collection and Analysis Services (\$267,200)
- Consultant Services (\$255,487)
- Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000)
- Upper St. Johns River Basin Rough Fish Removal (\$200,000)
- Computer Technology Services (\$158,485)
- Emeralda Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
- Software Maintenance Services (\$86,467)
- Mapping Services and Aerial Photos (\$75,000)
- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$75,000)
- Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
- Oracle Enterprise Content Management System Developer Upgrade (\$39,699)
- Scientific Research and Analysis (\$30,000)
- Temporary (Contingent) Labor Services (\$20,800)
- Real-Time Flood Forecasting Resiliency Model (\$8,000)
- Vegetation Management and Planting Services (\$8,000)
- Legal Services / Attorney's Fees (\$2,459)
- Court Reporter and Transcription Services (\$1,397)
- Operating Expenses
 - Insurance and Bonds (\$57,085)
 - Computer Hardware Under \$5,000 (\$53,309)
 - Telephone and Communications (\$51,053)
 - In-State Training and Related Travel (\$40,125)
 - Cellular Telephones and Accessories (\$35,420)
 - Travel — District Business (\$28,770)
 - Repair and Maintenance of Equipment (\$27,154)
 - Training — No Travel (\$18,971)
 - Memberships, Professional Certifications, and Licenses (\$9,407)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,380)
 - Legal Advertising and Public Notices (\$6,335)
 - Recording and Court Costs (\$5,565)
 - Educational Reimbursements (\$5,498)
 - Office Support Supplies (\$5,404)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000)
 - Safety Supplies (\$4,125)
 - Books and Technical Materials (\$2,810)
 - Computer Software (\$2,382)
 - Out of State Travel / Training (\$1,356)
 - Uniforms (\$1,344)
 - Meeting Resources (\$1,234)
 - Rewards, Recognition, Prizes, and Awards (\$930)
 - Subscriptions (\$452)
 - Rental of Other Equipment (\$400)

IV. Revenues, Expenditures, and Personnel by Program

- Office Furniture / Equipment Under \$5,000 (\$221)
- Printing and Reproduction Services (\$22)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$42,239)
 - Office Furniture / Equipment Over \$5,000 (\$15,880)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500)
- Fixed Capital Outlay
 - Black Creek Water Resource Development Project (\$52,970,000)
 - Land Purchases and Support Services (\$7,750,000)
 - Bayard Point Land Acquisition — Resiliency (\$7,750,000)
 - C-10 Water Management Area Project (\$1,000,000)
 - Crane Creek M-1 Canal Flow Restoration (\$965,104)
 - Lake Apopka Beauclair Canal Levee (\$450,000)
 - Taylor Creek Reservoir Improvements (\$430,080)
 - Lake Apopka North Shore Phase 5 Levee Improvements (\$350,000)
 - Lake Apopka Marsh Flow-Way Improvements (\$340,000)
 - Upper Ocklawaha River Basin Emeralds Marsh Area 3 Reconnection (\$265,000)
 - Coastal Oaks Preserve (\$58,625)
 - Halfmile Creek Tract (\$36,000)
 - Fellsmere Water Management Area (\$6,000)

Cooperative Funding

- Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
- Indian River Lagoon Projects Placeholder (\$10,408,832)
- Springs Funding Cost-share Placeholder — Non Project Specific (\$6,700,000)
- JEA US 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$5,448,138)
- Lake Apopka Restoration Placeholder (\$5,020,522)
- Districtwide Cost-share Placeholder — Non Project Specific (\$5,000,000)
- Innovative Projects Placeholder (\$3,000,000)
- JEA H2.0 Purification Demonstration Facility (\$2,500,000)
- City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000)
- Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
- JEA Ozone Wetland Pilot Study (\$2,000,000)
- Agricultural Cost-share Program Placeholder (\$1,500,000)
- Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000)
- JEA Demand-Side Management Water Conservation Program (\$1,500,000)
- Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$1,350,000)
- Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$1,275,000)

IV. Revenues, Expenditures, and Personnel by Program

- Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$1,162,500)
- Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000)
- Water Quality Improvements Placeholder (\$1,000,000)
- Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
- C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000)
- City of Ocala Lower Floridan Aquifer Conversion (\$750,000)
- City of Palm Coast London Waterway Expansion (\$678,375)
- St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$574,825)
- City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093)
- Indian River Lagoon Interagency Agreement (\$500,000)
- Coastal Wetland Restoration Program (\$400,000)
- Town of Callahan Force Main Extension to Fairgrounds (\$375,000)
- City of Bunnell Wastewater Treatment Facility Improvements (\$375,000)
- City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$335,250)
- City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$328,125)
- Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$318,906)
- Brevard County Grand Canal Muck Removal Phase 4 (\$241,332)
- Lake Apopka Newton Park Dredging Project (\$200,000)
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736)
- Water Conservation Rebate Program (\$50,000)
- Abandoned Artesian Well Plugging (\$40,000)

IV. Revenues, Expenditures, and Personnel by Program

D. Program 3.0 — Operation and Maintenance of Lands and Works

Program Description

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

Table 14. Operation and Maintenance of Lands and Works program budget summary

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 7,205,619	\$ 7,390,210	\$ 7,408,356	\$ 9,133,216	\$ 9,650,131	\$ 516,915	5.7%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,129,157	4,356,032	3,813,704	4,940,595	5,899,470	958,875	19.4%
Operating Expenses	5,538,752	5,523,393	5,041,245	6,132,693	7,786,391	1,653,698	27.0%
Operating Capital Outlay	1,220,504	908,173	1,806,968	1,757,539	1,317,717	(439,822)	-25.0%
Fixed Capital Outlay	2,660,154	4,091,844	8,249,674	8,138,875	8,521,420	382,545	4.7%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	51,331	150,848	160,000	9,152	6.1%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 20,754,186	\$ 22,269,652	\$ 26,371,278	\$ 30,253,766	\$ 33,335,129	\$ 3,081,363	10.2%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,650,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,650,131
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,201,913	1,288,021	-	6,487	2,402,599	450	5,899,470
Operating Expenses	5,586,391	-	-	-	2,200,000	-	7,786,391
Operating Capital Outlay	1,092,717	225,000	-	-	-	-	1,317,717
Fixed Capital Outlay	7,362,531	54,000	-	-	1,104,889	-	8,521,420
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	160,000	-	-	-	-	-	160,000
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 26,053,683	\$ 1,567,021	\$ -	\$ 6,487	\$ 5,707,488	\$ 450	\$ 33,335,129

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	98.91	\$ 6,702,811	\$ 9,650,131	\$ -	\$ 9,650,131
Other Personal Services	-	-	-	-	-
Contracted Services	4.33	180,000	3,346,616	2,552,854	5,899,470
Operating Expenses			5,586,391	2,200,000	7,786,391
Operating Capital Outlay			1,317,717	-	1,317,717
Fixed Capital Outlay			-	8,521,420	8,521,420
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			160,000	-	160,000
Reserves — Emergency Response			-	-	-
TOTAL			\$ 20,060,855	\$ 13,274,274	\$ 33,335,129

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	99.61	99.40	99.36	100.96	98.91	(2.05)	-2.0%
Contingent Worker	4.33	4.33	4.33	4.33	4.33	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.44	0.47	0.51	0.04	8.5%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	104.38	104.17	104.13	105.76	103.75	(2.01)	-1.9%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

Fixed Capital Outlay was the only major budget category showing a notable change during the three-year comparison period, from FY 2019–20 through FY 2021–22. The increase of \$5,589,520 was primarily due to a need for Lease Right of Use (\$2,044,092), as well as an increase in annual Operations and Maintenance workplan projects including, but not limited to, S-96 Rehabilitation (\$2,758,581). All debt within 3.0 is directly related to the implementation of GASB 87 pertaining to Lessee agreements. Leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources) and Capital Outlay. These do not include borrowing or bonding. The current lease expires in December 2031.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$9,133,216 compared to the actual audited expenditures in FY 2021–22 of \$7,408,356 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services is budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in variances between actual needs and budget. Operating Expenses, when comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, shows a 21.7 percent, or \$1,091,448 increase due mainly to increases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$145,550), Utilities (\$148,169), and Chemical Supplies (including Invasive Plant Management (\$574,910)).

Budget Variances

The program budget for Operation and Maintenance of Lands and Works in the FY 2023–24 Adopted Budget has a 10.2 percent, or \$3,081,363, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as internal redirections of 1.83 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 5.7 percent, or \$516,915.
- Contracted Services will increase by 19.4 percent, or \$958,875, due to projected increases in Court Reporter and Transcription Services (\$148), Software Maintenance Services (\$732), Consultant Services (\$2,061), Mapping Services and Aerial Photos (\$4,600), Computer Technology Services (\$8,357), Oracle Enterprise Content Management System Developer Upgrade (\$43,318), Fire Management — Prescribed Burns (\$170,000), and Invasive Plant Control

IV. Revenues, Expenditures, and Personnel by Program

Placeholder (\$1,000,000), which are offset by decreases in Vegetation Management and Planting Services (\$86,239), Longleaf Pine Preserve (\$45,000), Security Services (\$43,874), Lock tending Services (\$28,992), Coastal Oaks Preserve (\$23,940), Lake Jesup Conservation Area (\$12,000), Kemcho Restoration Project (\$11,540), Freight, Moving, and Storage (\$10,690), Fence Services (\$4,441), Environmental Management (\$2,000), Legal Services / Attorney's Fees (\$1,015), and Data Collection and Analysis Services (\$610).

- Operating Expenses will increase by 27 percent, or \$1,653,698, due to projected increases in Books and Technical Materials (\$120), Recording and Court Costs (\$166), Educational Reimbursements (\$265), Cellular Telephones and Accessories (\$436), Telephone and Communications (\$627), Travel — District Business (\$794), Out of State Travel / Training (\$1,004), In-State Training and Related Travel (\$1,319), Office Support Supplies (\$1,368), Permits and Other Fees (\$2,500), Uniforms (\$3,487), Office Furniture / Equipment Under \$5,000 (\$3,751), Seeds, Sod, Shrubs, and Fertilizer (\$6,095), Computer Hardware Under \$5,000 (\$7,091), Repair and Maintenance of Buildings (\$7,577), Tires and Tubes (\$10,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$43,933), Utilities (\$47,700), Chemical Supplies (\$51,561), Insurance and Bonds (\$109,466), Motor Fuels and Lubricants (\$199,008), Repair and Maintenance of Property and Works (\$270,603), and Invasive Plant Control Placeholder (\$1,000,000), which are offset by decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$81,561), Repair and Maintenance of Equipment (\$11,071), Memberships, Professional Certifications, and Licenses (\$7,829), Rental of Other Equipment (\$5,000), Computer Software (\$2,558), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,137), Safety Supplies (\$1,500), Training — No Travel (\$1,288), Moving Expenses (\$1,100), Printing and Reproduction Services (\$926), Meeting Resources (\$147), Legal Advertising and Public Notices (\$54), and Rewards, Recognition, Prizes, and Awards (\$2).
- Operating Capital Outlay will decrease by 25 percent, or \$439,822, due to projected decreases in Motor Vehicles (\$361,599), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$71,973), and Computer Hardware Over \$5,000 (\$9,651), which are offset by an increase in Office Furniture / Equipment Over \$5,000 (\$3,401).
- Fixed Capital Outlay will increase by 4.7 percent, or \$382,545, due to projected increases in Lake Jesup Conservation Area (\$12,000), Pump Management / Remote Gate Operations (\$54,130), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), Orange Creek Restoration Area (\$99,189), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Lake Apopka Refurbish Duda Pump Station (\$120,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Palm Bay Service Center Variable Air Valves Replacement (\$186,312), District Headquarters Laboratory Upgrades (\$207,000), Levee Repairs (\$430,000), C-231 Repair Seepage Areas (\$500,000), Field Activities — Land Management (\$549,946), Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$1,250,000), and

IV. Revenues, Expenditures, and Personnel by Program

Burrell Lock Rehabilitation (\$2,502,000), which are offset by decreases in S-157 Rehabilitation (\$4,116,083), Lake Apopka Unit 2 Pump Station Rehabilitation (\$388,402), L-77W Levee Regrading (\$246,405), Sawgrass Lake Pump Station — South Rehabilitation (\$200,000), Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), Infrastructure Rehabilitation and Improvements (\$158,758), Airboat Crossing Rehabilitation (\$117,776), Infrastructure Improvements (\$112,249), Moss Bluff Manatee Barriers (\$100,000), Remove Dilapidated Structures on District Properties (\$72,130), Lake Apopka Refurbish Unit 1 Pump Station (\$68,195), Walkways / Platforms in Support of Data Collection (\$62,760), Lake Apopka Clay Island Weir Removal (\$57,870), Regrade / Stabilize L-73 Section 2 Levee (\$50,000), Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$34,212), Buildings (\$14,995), and Lease Right of Use (\$3,197).

- Debt Services will increase by 6.1 percent, or \$9,152, due to a projected increase in Debt Service – Long-Term Lease (\$9,152).

Major Budget Items

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

- Salaries and Benefits – \$9,650,131 for 98.91 FTEs
 - 3.1 Land Management (30.73 FTEs)
 - 3.2 Works (31.2 FTEs)
 - 3.3 Facilities (6.55 FTEs)
 - 3.4 Invasive Plant Control (8.53 FTEs)
 - 3.5 Other Operations and Maintenance Activities (2.3 FTEs)
 - 3.6 Fleet Services (14.45 FTEs)
 - 3.7 Technology and Information Services (5.15 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$2,828,047)
 - Invasive Plant Control Placeholder (\$1,000,000)
 - Fire Management — Prescribed Burns (\$430,000)
 - Lock tending Services (\$271,008)
 - Janitorial Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Computer Technology Services (\$172,934)
 - Security Services (\$133,000)
 - Software Maintenance Services (\$119,349)
 - Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000)
 - Remove / Mulch Canal Vegetation (\$75,000)
 - Consultant Services (\$69,644)
 - Surveying Services (\$60,000)
 - Oracle Enterprise Content Management System Developer Upgrade (\$43,318)
 - Electrical Services (\$35,000)
 - Pest Control (\$33,000)
 - Mapping Services and Aerial Photos (\$25,000)
 - Environmental Management (\$23,000)

IV. Revenues, Expenditures, and Personnel by Program

- Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$6,299)
- Longleaf Pine Preserve (\$5,000)
- Legal Services / Attorney's Fees (\$3,106)
- Court Reporter and Transcription Services (\$1,765)
- Operating Expenses
 - Chemical Supplies (\$1,352,000)
 - Utilities (\$1,028,000)
 - Invasive Plant Control Placeholder (\$1,000,000)
 - Motor Fuels and Lubricants (\$854,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$712,250)
 - Repair and Maintenance of Property and Works (\$610,391)
 - Insurance and Bonds (\$533,639)
 - Repair and Maintenance of Equipment (\$445,946)
 - Repair and Maintenance of Buildings (\$243,000)
 - Chemical Supplies — Invasive Plant Management (\$200,000)
 - Rental of Buildings and Property (\$162,000)
 - Tires and Tubes (\$100,000)
 - Rental of Charter Aircraft and Pilot for Land Management Activities (\$73,439)
 - Computer Hardware Under \$5,000 (\$58,170)
 - Telephone and Communications (\$55,707)
 - In-State Training and Related Travel (\$48,499)
 - Seeds, Sod, Shrubs, and Fertilizer (\$42,000)
 - Cellular Telephones and Accessories (\$38,648)
 - Safety Supplies (\$38,000)
 - Janitorial Supplies (\$30,000)
 - Rental of Other Equipment (\$26,300)
 - Travel — District Business (\$21,264)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$21,000)
 - Permits and Other Fees (\$20,200)
 - Uniforms (\$17,087)
 - Office Furniture / Equipment Under \$5,000 (\$10,140)
 - Office Support Supplies (\$7,619)
 - Memberships, Professional Certifications, and Licenses (\$6,013)
 - Educational Reimbursements (\$5,999)
 - Training — No Travel (\$5,369)
 - Freight, Moving, and Storage (\$5,000)
 - Computer Software (\$2,599)
 - Other Utilities (\$2,500)
 - Printing and Reproduction Services (\$2,028)
 - Recording and Court Costs (\$1,977)
 - Meeting Resources (\$1,742)
 - Out of State Travel / Training (\$1,480)
 - Books and Technical Materials (\$1,023)
 - Legal Advertising and Public Notices (\$573)

IV. Revenues, Expenditures, and Personnel by Program

- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$287)
- Subscriptions (\$2)
- Operating Capital Outlay
 - Motor Vehicles (\$825,000)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$429,300)
 - Computer Hardware Over \$5,000 (\$46,090)
 - Office Furniture / Equipment Over \$5,000 (\$17,327)
- Fixed Capital Outlay
 - Burrell Lock Rehabilitation (\$2,502,000)
 - Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$1,250,000)
 - Field Activities — Land Management (\$1,002,700)
 - Levee Repairs (\$930,000)
 - C-231 Repair Seepage Areas (\$500,000)
 - Palm Bay Service Center Variable Air Valves Replacement (\$458,000)
 - S-157 Rehabilitation (\$390,531)
 - District Headquarters Laboratory Upgrades (\$207,000)
 - Infrastructure Improvements (\$150,000)
 - Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000)
 - Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000)
 - Lake Apopka Refurbish Duda Pump Station (\$120,000)
 - Walkways / Platforms in Support of Data Collection (\$100,000)
 - Lake Apopka Loop Trail Upgrades (\$100,000)
 - Lake Apopka Wildlife Drive Flex Pave (\$100,000)
 - Orange Creek Restoration Area (\$99,189)
 - Lease Right of Use (\$95,000)
 - Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000)
 - Pump Management / Remote Gate Operations (\$60,000)
 - Infrastructure Rehabilitation and Improvements (\$50,000)
 - Sunland Citrus (\$45,000)
 - Lake Jesup Conservation Area (\$12,000)
- Debt Services
 - Debt Service – Long-Term Lease (\$160,000)

IV. Revenues, Expenditures, and Personnel by Program

E. Program 4.0 — Regulation

Program Description

This program includes water use permitting, water well construction permitting, water well contractor licensing, environmental resource and surface water management permitting, permit administration and enforcement, and any delegated regulatory program.

Table 15. Regulation program budget summary

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 11,745,157	\$ 11,716,312	\$ 11,470,209	\$ 16,653,686	\$ 16,746,487	\$ 92,801	0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	349,713	569,183	648,586	606,158	641,217	35,059	5.8%
Operating Expenses	395,767	522,454	422,612	525,634	511,315	(14,319)	-2.7%
Operating Capital Outlay	88,245	43,169	12,221	77,712	85,707	7,995	10.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,578,882	\$ 12,851,118	\$ 12,553,628	\$ 17,863,190	\$ 17,984,726	\$ 121,536	0.7%

SOURCE OF FUNDS

Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 16,746,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,746,487
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	631,840	-	-	8,768	-	609	641,217
Operating Expenses	511,315	-	-	-	-	-	511,315
Operating Capital Outlay	85,707	-	-	-	-	-	85,707
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 17,975,349	\$ -	\$ -	\$ 8,768	\$ -	\$ 609	\$ 17,984,726

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	146.05	\$ 11,988,264	\$ 16,746,487	\$ -	\$ 16,746,487
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	573,296	67,921	641,217
Operating Expenses			511,315	-	511,315
Operating Capital Outlay			85,707	-	85,707
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 17,916,805	\$ 67,921	\$ 17,984,726

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	137.51	136.94	137.03	145.63	146.05	0.42	0.3%
Contingent Worker	-	-	-	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.38	0.42	0.53	0.11	26.2%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	137.89	137.32	137.41	146.50	147.03	0.53	0.4%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

The District continues its ongoing effort to streamline regulatory programs to make them more efficient and effective. As a result, the following improvements and efficiencies have occurred:

- Increased proactive communication with applicants, targeted at reducing paperwork and requests for additional information
- Increased use of electronic permitting to save applicants money and to reduce District staff processing time (electronic permitting is approximately 97 percent of total applications)
- Continued to promote the use of pre-application meetings for potential applicants so staff can answer questions and provide technical support and materials prior to application submittal
- Restarting enhanced outreach to consultants, applicants, and the public with additional and simplified web resources, training sessions, and workshops
- Increased cross-training and rotation of duties for staff to enhance their understanding of all aspects of the permitting process, ensure consistency, and better prepare them to make decisions
- Increasing use of ORRS staff and Water Supply Planning support staff for letter modifications, water use reviews, and continuing water use verifications for small permittees

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there are noticeable changes in expenditures under both Contracted Services and Operating Capital Outlay. The 85.5 percent, or \$298,873, increase under Contracted Services was largely due to cross-charges from subactivity 6.1.2 in FY 2021–22 for the Legal Settlement expenses which were a result of the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021- CA-00580. This settlement also explains the decrease between the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget.

The 86.2 percent, or \$76,024, decrease in expenditures under Operating Capital Outlay was due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing the actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2022–23 Amended Budget were \$16,653,686 compared to the actual audited expenditures in FY 2021–22 of \$11,470,209 primarily due to the addition of 8 FTEs, as well as to align with the Governor's budgetary 5.38 percent inflation adjustment, and an anticipated health insurance increase. In addition to the 8 new FTEs, 1.07 FTEs will be reallocated from other programs in FY 2023–24 due to the increases in workload that efficiencies and process improvements have not been sufficient in sustaining the desired level of service. As stated above, the reduction in Contracted Services was largely due to no new cross-charges from subactivity 6.1.2 for Legal Settlement expenses, which is partially offset by increases in Computer

IV. Revenues, Expenditures, and Personnel by Program

Technology Services (\$51,216) and Consultant Services (\$64,736), both of which are cross-charged in from program 6.

Budget Variances

The program budget for Regulation in the FY 2023–24 Adopted Budget has a 0.7 percent, or \$121,536, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, as well as an internal redirection of 0.42 FTE primarily from program 6.0. These increases are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase by 0.6 percent, or \$92,801.
- Contracted Services will increase by 5.8 percent, or \$35,059, due to projected increases in Computer Technology Services (\$1,617) and Oracle Enterprise Content Management System Developer Upgrade (\$58,544), which are offset by decreases in Consultant Services (\$12,205), Legal Services / Attorney’s Fees (\$7,715), Software Maintenance Services (\$4,520), and Court Reporter and Transcription Services (\$662).
- Operating Expenses will decrease by 2.7 percent, or \$14,319, due to projected decreases in Repair and Maintenance of Equipment (\$9,279), Insurance and Bonds (\$5,818), Computer Software (\$3,760), Telephone and Communications (\$2,394), Legal Advertising and Public Notices (\$2,158), Cellular Telephones and Accessories (\$1,661), In-State Training and Related Travel (\$1,473), Travel — District Business (\$1,387), Office Support Supplies (\$290), Training — No Travel (\$142), Meeting Resources (\$17), Printing and Reproduction Services (\$10), and Subscriptions (\$1), which are offset by increases in Educational Reimbursements (\$36), Office Furniture / Equipment Under \$5,000 (\$43), Rewards, Recognition, Prizes, and Awards (\$56), Uniforms (\$117), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$231), Books and Technical Materials (\$379), Memberships, Professional Certifications, and Licenses (\$1,043), Out of State Travel / Training (\$1,328), Recording and Court Costs (\$4,260), and Computer Hardware Under \$5,000 (\$6,578).
- Operating Capital Outlay will increase by 10.3 percent, or \$7,995, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$23,417), which is offset by a decrease in Computer Hardware Over \$5,000 (\$15,422).

Major Budget Items

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

- Salaries and Benefits – \$16,746,487 for 146.05 FTEs
 - 4.1 Consumptive Use Permitting (22.11 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (2.60 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (88.58 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (25.49 FTEs)

IV. Revenues, Expenditures, and Personnel by Program

- 4.5 Technology and Information (7.27 FTEs)
- Contracted Services
 - Computer Technology Services (\$233,718)
 - Software Maintenance Services (\$127,512)
 - Consultant Services (\$98,272)
 - Oracle Enterprise Content Management System Developer Upgrade (\$58,544)
 - Data Collection and Analysis Services (\$48,500)
 - Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
 - Legal Services / Attorney's Fees (\$20,317)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Court Reporter and Transcription Services (\$11,544)
- Operating Expenses
 - Insurance and Bonds (\$84,182)
 - Computer Hardware Under \$5,000 (\$78,615)
 - Telephone and Communications (\$75,287)
 - Cellular Telephones and Accessories (\$52,233)
 - Recording and Court Costs (\$41,929)
 - Repair and Maintenance of Equipment (\$40,442)
 - Postage and / or Courier Service (\$17,000)
 - In-State Training and Related Travel (\$15,024)
 - Travel — District Business (\$14,293)
 - Legal Advertising and Public Notices (\$13,271)
 - Safety Supplies (\$11,275)
 - Training — No Travel (\$10,449)
 - Books and Technical Materials (\$10,196)
 - Memberships, Professional Certifications, and Licenses (\$8,964)
 - Educational Reimbursements (\$8,107)
 - Office Support Supplies (\$6,348)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
 - Uniforms (\$5,157)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
 - Computer Software (\$3,513)
 - Out of State Travel / Training (\$2,000)
 - Office Furniture / Equipment Under \$5,000 (\$764)
 - Rewards, Recognition, Prizes, and Awards (\$617)
 - Meeting Resources (\$277)
 - Printing and Reproduction Services (\$185)
 - Subscriptions (\$16)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$62,290)
 - Office Furniture / Equipment Over \$5,000 (\$23,417)

IV. Revenues, Expenditures, and Personnel by Program

F. Program 5.0 — Outreach

Program Description

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

Table 16. Outreach program budget summary

	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 978,175	\$ 919,618	\$ 1,012,388	\$ 1,414,806	\$ 1,270,595	\$ (144,211)	-10.2%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	21,171	46,245	43,022	70,459	115,162	44,703	63.4%
Operating Expenses	95,405	78,745	86,317	120,611	320,645	200,034	165.9%
Operating Capital Outlay	6,902	3,408	966	5,819	6,547	728	12.5%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,101,653	\$ 1,048,016	\$ 1,142,693	\$ 1,611,695	\$ 1,712,949	\$ 101,254	6.3%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,270,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,595
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	114,446	-	-	670	-	46	115,162
Operating Expenses	320,645	-	-	-	-	-	320,645
Operating Capital Outlay	6,547	-	-	-	-	-	6,547
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,712,233	\$ -	\$ -	\$ 670	\$ -	\$ 46	\$ 1,712,949

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	10.28	\$ 921,399	\$ 1,270,595	\$ -	\$ 1,270,595
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	49,975	65,187	115,162
Operating Expenses			320,645	-	320,645
Operating Capital Outlay			6,547	-	6,547
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,647,762	\$ 65,187	\$ 1,712,949

WORKFORCE

Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	10.40	10.31	10.31	10.40	10.28	(0.12)	-1.2%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	0.01	0.01	100.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10.40	10.31	10.31	10.40	10.29	(0.11)	-1.1%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

The District continues to maintain a proactive outreach program. New technology and electronic media, such as social media, e-newsletters, websites, and virtual classrooms, have helped streamline the delivery of information and expand the reach of the educational programs. Since FY 2016–17, funds for the Outreach Program have been divided among water resource education, public information, and lobbying services. While these activities have been implemented each year, budgeting for the individual activities is intended to heighten transparency and clarity. Increased emphasis is being placed on sharing project information with the media and public, expanding programs for students and teachers, enhancing communications with legislators, and more active participation in the legislative process. Focus will also be given to heightening social media presence, ensuring information is readily available and easily accessible on the District's website, and developing and implementing strategic communications plans for District priorities.

Over the last five years, the program has maintained a steady FTE count with minor adjustments from year to year; in FY 2023–24 the program's FTEs will be decreased by 0.12 to 10.28 due to internal adjustments among activities.

During the three-year comparison period, between FY 2019–20 and FY 2021–22, there are noticeable changes in expenditures under Salaries and Benefits, Contracted Services, and Operating Capital Outlay. Salaries and Benefits show an increase of 3 percent compared to the total budget for FY 2021–22 primarily due to filling districtwide vacancies, combined with annual turnover. The increases under Contracted Services were mainly due to increases in the Blue School Grant Program (\$16,000), Computer Technology Services (\$2,487), and Legal Settlement (\$2,835). The reductions under Operating Capital Outlay were due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$1,414,806 compared to the actual audited expenditures in FY 2021–22 of \$1,012,388 primarily due to the alignment with the Governor's budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Contracted Services increased by 63.8 percent, or \$27,437, primarily due to increases in Legislative Services (\$18,000) and Blue School Grant Program (\$4,825). Operating Expenses increased by 39.7 percent, or \$34,294, primarily due to an increase in Promotional Activities (\$26,087). Operating Expenses for the Adopted Budget show a \$200,034 increase compared to the Amended Budget primarily due to an increase in promotional activities tied to the District's Public Education and Outreach Initiative.

Budget Variances

The program budget for Outreach in the FY 2023–24 Adopted Budget has a 6.3 percent, or \$101,254, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

IV. Revenues, Expenditures, and Personnel by Program

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 10.2 percent, or \$144,211, in this program.
- Contracted Services will increase by 63.4 percent, or \$44,703, due to projected increases in Legal Services / Attorney's Fees (\$41), Court Reporter and Transcription Services (\$74), Consultant Services (\$301), Computer Technology Services (\$674), Oracle Enterprise Content Management System Developer Upgrade (\$4,471), and Blue School Grant Program (\$39,175), which are offset by a decrease in Software Maintenance Services (\$33).
- Operating Expenses will increase by 165.9 percent, or \$200,034, due to projected increases in Cellular Telephones and Accessories (\$1), Subscriptions (\$1), Meeting Resources (\$2), Telephone and Communications (\$3), Rewards, Recognition, Prizes, and Awards (\$5), Office Furniture / Equipment Under \$5,000 (\$7), Legal Advertising and Public Notices (\$18), Educational Reimbursements (\$23), Books and Technical Materials (\$48), Recording and Court Costs (\$82), Out of State Travel / Training (\$103), Printing and Reproduction Services (\$421), Computer Hardware Under \$5,000 (\$673), Memberships, Professional Certifications, and Licenses (\$1,382), Training — No Travel (\$1,592), In-State Training and Related Travel (\$9,952), Educational Supplies (\$24,221), and Promotional Activities (\$164,779), which are offset by decreases in Insurance and Bonds (\$678), Travel — District Business (\$677), Repair and Maintenance of Equipment (\$597), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$420), Office Support Supplies (\$396), Computer Software (\$270), and Uniforms (\$241).
- Operating Capital Outlay will increase by 12.5 percent, or \$728, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$1,789), which is offset by a decrease in Computer Hardware Over \$5,000 (\$1,061).

Major Budget Items

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

- Salaries and Benefits – \$1,270,595 for 10.28 FTEs
 - 5.1 Water Resource Education (1 FTEs)
 - 5.2 Public Information (8.25 FTEs)
 - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.50 FTEs)
 - 5.6 Technology and Information Services (0.53 FTEs)
- Contracted Services
 - Blue School Grant Program (\$60,000)
 - Legislative Services (\$18,000)
 - Computer Technology Services (\$17,849)
 - Software Maintenance Services (\$9,738)
 - Oracle Enterprise Content Management System Developer Upgrade (\$4,471)
 - Consultant Services (\$4,292)

IV. Revenues, Expenditures, and Personnel by Program

- Legal Services / Attorney's Fees (\$518)
- Court Reporter and Transcription Services (\$294)
- Operating Expenses
 - Promotional Activities (\$214,500)
 - Educational Supplies (\$26,500)
 - In-State Training and Related Travel (\$13,393)
 - Subscriptions (\$11,701)
 - Travel — District Business (\$10,226)
 - Printing and Reproduction Services (\$9,017)
 - Insurance and Bonds (\$6,429)
 - Computer Hardware Under \$5,000 (\$6,004)
 - Telephone and Communications (\$5,750)
 - Cellular Telephones and Accessories (\$3,989)
 - Repair and Maintenance of Equipment (\$2,833)
 - Training — No Travel (\$2,678)
 - Memberships, Professional Certifications, and Licenses (\$2,301)
 - Office Support Supplies (\$1,070)
 - Office Furniture / Equipment Under \$5,000 (\$1,018)
 - Uniforms (\$909)
 - Educational Reimbursements (\$619)
 - Rewards, Recognition, Prizes, and Awards (\$509)
 - Recording and Court Costs (\$329)
 - Computer Software (\$268)
 - Meeting Resources (\$207)
 - Books and Technical Materials (\$171)
 - Out of State Travel / Training (\$153)
 - Legal Advertising and Public Notices (\$71)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$4,758)
 - Office Furniture / Equipment Over \$5,000 (\$1,789)

IV. Revenues, Expenditures, and Personnel by Program

G. Program 6.0 — District Management and Administration

Program Description

This program includes all Governing Board support; executive support; management information systems; unrestricted reserves; general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

Table 17. District Management and Administration program budget summary

	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Amended Budget)	Fiscal Year 2023–24 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 5,653,442	\$ 5,729,679	\$ 5,496,258	\$ 6,996,315	\$ 7,227,671	\$ 231,356	3.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	417,838	588,496	702,320	718,076	744,879	26,803	3.7%
Operating Expenses	2,719,319	3,004,006	2,898,458	3,307,424	3,515,016	207,592	6.3%
Operating Capital Outlay	71,270	34,453	9,746	58,861	66,964	8,103	13.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 8,861,869	\$ 9,356,634	\$ 9,106,782	\$ 11,080,676	\$ 11,554,530	\$ 473,854	4.3%

SOURCE OF FUNDS
Fiscal Year 2023–24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,227,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,227,671
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	737,553	-	-	6,850	-	476	744,879
Operating Expenses	3,515,016	-	-	-	-	-	3,515,016
Operating Capital Outlay	66,964	-	-	-	-	-	66,964
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 11,547,204	\$ -	\$ -	\$ 6,850	\$ -	\$ 476	\$ 11,554,530

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2023–24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	57.46	\$ 5,079,918	\$ 7,227,671	\$ -	\$ 7,227,671
Other Personal Services	-	-	-	-	-
Contracted Services	0.87	36,000	691,813	53,066	744,879
Operating Expenses			3,515,016	-	3,515,016
Operating Capital Outlay			66,964	-	66,964
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
TOTAL			\$ 11,501,464	\$ 53,066	\$ 11,554,530

WORKFORCE
Fiscal Years 2019–20, 2020–21, 2021–22, 2022–23, and 2023–24

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2022–23 to 2023–24	
	2019–20	2020–21	2021–22	2022–23	2023–24	Difference	% Change
Authorized Positions	59.06	57.29	57.24	58.12	57.46	(0.66)	-1.1%
Contingent Worker	-	-	-	1.64	0.87	(0.77)	-47.0%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.15	0.15	0.03	0.51	0.48	1600.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	59.21	57.44	57.39	59.79	58.84	(0.95)	-1.6%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

The District continues to streamline support functions by increasing efficiencies and lowering operating costs. The District will continue to pursue opportunities to ensure the fiscal sustainability of the organization and enable financial resources to be focused on the funding of projects to achieve the District’s core missions.

During the three-year comparison period, from FY 2019–20 through FY 2021–22, there were noticeable changes in expenditures under Contracted Services and Operating Capital Outlay. The 68.1 percent, or \$284,482, increase under Contracted Services was mainly due to Legal Settlement expenses which were the result the Grady G. Hudmon and Gail Lynne Hudmon as Trustees of The Hudmon Revocable Living Trust u/t/d September 13, 1996, and individually, v. SJRWMD, Indian River County Case No. 2021- CA-00580. Consultant Services (\$75,076), FSA Fees and Forfeitures (\$21,956), Computer Technology Services (\$21,941), and Safety Training (\$17,342) also played a role in the increase in Contracted Services during this time frame. Operating Capital Outlay experienced an 86.3 percent decrease due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing actual audited expenditures in FY 2021–22 to the FY 2022–23 Amended Budget, variations were indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2022–23 Amended Budget were \$6,996,315 compared to the actual audited expenditures in FY 2021–22 of \$5,496,258 primarily due to the alignment with the Governor’s budgetary 5.38 percent inflation adjustment and an anticipated health insurance increase. Operating Expenses indicated an increase of 14.1 percent, or \$408,966, primarily due to an increase in Property Appraiser / Tax Collector Commissions (\$319,335).

Budget Variances

The program budget for District Management and Administration in the FY 2023–24 Adopted Budget has a 4.3 percent, or \$473,854, increase compared to the FY 2022–23 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Framework for Freedom Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for increased costs related to the Florida Retirement System, which are partially offset by an anticipated reduction in group insurance, as well as an internal redirection of 0.66 FTEs primarily to program 4.0. With these adjustments, Salaries and Benefits will increase by 3.3 percent, or \$231,356.
- Contracted Services will increase by 3.7 percent, or \$26,803, due to projected increases in Court Reporter and Transcription Services (\$442), Software Maintenance Services (\$769), Computer Technology Services (\$8,813), Consultant Services (\$23,335), and Oracle Enterprise Content Management System Developer Upgrade (\$45,740), which are offset by decreases in Temporary (Contingent) Labor Services (\$32,029), Auditing and Accounting

IV. Revenues, Expenditures, and Personnel by Program

Services (\$13,358), Training Services (\$4,300), and Legal Services / Attorney's Fees (\$2,609).

- Operating Expenses will increase by 6.3 percent, or \$207,592, due to projected increases in Printing and Reproduction Services (\$7), Office Support Supplies (\$181), Rewards, Recognition, Prizes, and Awards (\$346), Training — No Travel (\$387), Books and Technical Materials (\$388), Cellular Telephones and Accessories (\$457), Recording and Court Costs (\$494), Meeting Resources (\$611), Telephone and Communications (\$659), Uniforms (\$741), In-State Training and Related Travel (\$798), Out of State Travel / Training (\$1,059), Moving Expenses (\$1,100), Travel — District Business (\$1,302), Office Furniture / Equipment Under \$5,000 (\$3,105), Insurance and Bonds (\$4,075), Safety Supplies (\$5,139), Computer Hardware Under \$5,000 (\$7,484), Legal Advertising and Public Notices (\$11,706), Memberships, Professional Certifications, and Licenses (\$35,214), and Property Appraiser / Tax Collector Commissions (\$145,500), which are offset by decreases in Repair and Maintenance of Equipment (\$5,740), Promotional Activities (\$3,500), Computer Software (\$2,701), Dormant Materials (\$500), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$288), Educational Reimbursements (\$235), and Subscriptions (\$197).
- Operating Capital Outlay will increase by 13.8 percent, or \$8,103, due to a projected increase in Office Furniture / Equipment Over \$5,000 (\$18,296), which is offset by a decrease in Computer Hardware Over \$5,000 (\$10,193).

Major Budget Items

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

- Salaries and Benefits – \$7,227,671 for 57.46 FTEs
 - 6.1.1 Executive Direction (7 FTEs)
 - 6.1.2 General Counsel (4.5 FTEs)
 - 6.1.3 Inspector General (1 FTE)
 - 6.1.4 Administrative Support (25 FTEs)
 - 6.1.6 Procurement/Contract Administration (7 FTEs)
 - 6.1.7 Human Resources (7 FTEs)
 - 6.1.8 Communications (Telecommunications) (0.54 FTEs)
 - 6.1.9 Technology and Information Services (5.42 FTEs)
- Contracted Services
 - Computer Technology Services (\$182,605)
 - Consultant Services (\$159,643)
 - Software Maintenance Services (\$99,626)
 - Auditing and Accounting Services (\$95,000)
 - Training Services (\$66,200)
 - Oracle Enterprise Content Management System Developer Upgrade (\$45,740)
 - Temporary (Contingent) Labor Services (\$36,000)
 - Safety Training (\$24,300)
 - Health and Wellness (\$17,500)
 - Legal Services / Attorney's Fees (\$11,647)

IV. Revenues, Expenditures, and Personnel by Program

- Court Reporter and Transcription Services (\$6,618)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$2,945,500)
 - Insurance and Bonds (\$69,706)
 - Computer Hardware Under \$5,000 (\$61,422)
 - Telephone and Communications (\$58,822)
 - Rewards, Recognition, Prizes, and Awards (\$56,241)
 - Legal Advertising and Public Notices (\$51,242)
 - Memberships, Professional Certifications, and Licenses (\$42,792)
 - Cellular Telephones and Accessories (\$40,810)
 - Travel — District Business (\$29,889)
 - Repair and Maintenance of Equipment (\$28,981)
 - In-State Training and Related Travel (\$18,638)
 - Travel — Board and Authorized Persons (\$18,000)
 - Office Support Supplies (\$17,170)
 - Training — No Travel (\$11,130)
 - Safety Supplies (\$9,700)
 - Other Utilities (\$8,000)
 - Recording and Court Costs (\$7,412)
 - Educational Reimbursements (\$6,713)
 - Moving Expenses (\$6,000)
 - Meeting Resources (\$5,959)
 - Promotional Activities (\$4,100)
 - Office Furniture / Equipment Under \$5,000 (\$4,040)
 - Books and Technical Materials (\$3,838)
 - Uniforms (\$3,041)
 - Computer Software (\$2,744)
 - Out of State Travel / Training (\$1,562)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
 - Subscriptions (\$508)
 - Rental of Training / Meeting Facilities (\$250)
 - Printing and Reproduction Services (\$106)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$48,668)
 - Office Furniture / Equipment Over \$5,000 (\$18,296)

V. Contacts

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