



ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2025–26 **Final Budget**

(Pursuant to Section 373.536, *Florida Statutes*)

Adopted September 15, 2025



www.sjrwmd.com/finance

St. Johns River Water Management District

Final Budget

Budget Year 2025–26



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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 Works and Lands
4. Regulation
5. Outreach
6. Management and Administration

On July 8, 2025, the Governing Board approved the tentative fiscal year (FY) 2025–26 millage rate and budget. Following Board approval, the FY 2025–26 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, 2025, statutory deadline.

In compliance with the statutory requirements, the District has conducted two public hearings for the FY 2025–26 budget before the final budget adoption. The first hearing took place on September 8, 2025. On September 15, 2025, the Governing Board conducted the second hearing and adopted the FY 2025–26 millage rate and the final budget. The District now submits this adopted FY 2025–26 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 September 25, 2025, 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 the DEP.

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

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

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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		

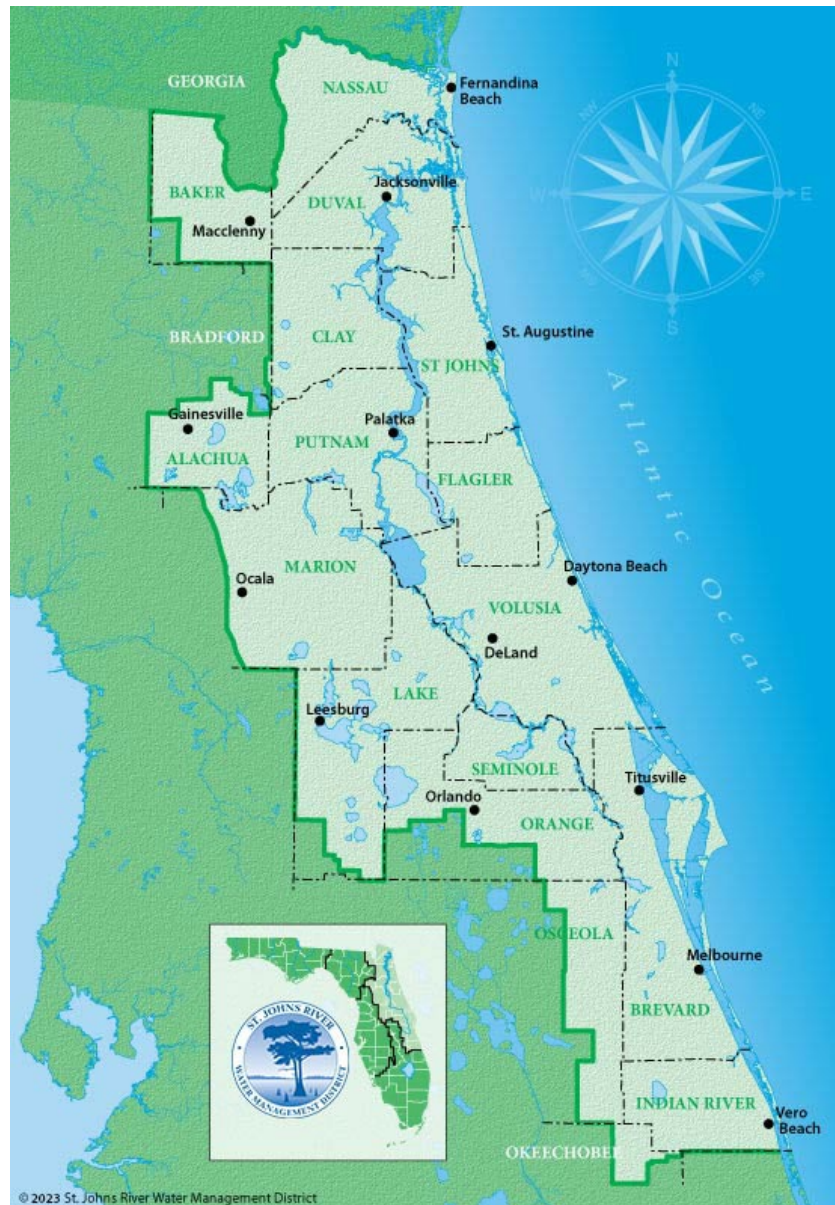


Figure 1 – District Map

II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 7.8 million acres of the state's land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon (IRL), and the Florida portion of the St. Marys River Basin. The District is also home to eight "Outstanding Florida Springs" — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 2024, an estimated 6.1 million people resided within the District's boundaries, a population that is projected to reach 7.1 million by the year 2045.

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

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

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

The District currently maintains 115 miles of U.S. Army Corps of Engineers (USACE) /District-constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 113 minor water control structures, 25 weirs, and 11 pump stations. In addition, the District maintains 90 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. The District owns an interest in approximately 779,745 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 555 full-time equivalent positions (FTEs) in Fiscal Year (FY) 2025–26. The FTEs work out of multiple locations, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. The telephones and addresses for District Headquarters and individual service centers are listed below.

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

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

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

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

II. Introduction

C. Mission and Guiding Principles of the District

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

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

- Water Supply
 - Develop and Implement Regional Water Supply Plans
 - Develop and Implement MFLs and Prevention and Recovery Strategies
 - Promote Water Conservation
 - Develop Alternative Water Supply (AWS) and Water Resource Development Projects
- Water Quality
 - Protect and Improve Water Quality in Surface Water and Groundwater by Reducing Nutrients
 - Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives
 - Implement Innovative and Cost-effective Water Quality Restoration Projects
- Flood Protection and Floodplain Management
 - Operate Structural Water Management Systems to Meet Flood Protection, Water Resource, and Water Supply Needs
 - Strategically Acquire and Restore Floodplain Wetlands to Improve Resilience
 - Gather Real-Time Data and Develop Tools to Help Plan for and Minimize Flood Damage and to Protect People, Property, and Infrastructure
- Natural Systems
 - Acquire and/or Manage Conservation Land, Especially Floodplain Wetlands, for Natural Resources
 - Manage Invasive Exotic and Nuisance Species in a Protective and Sustainable Manner
 - Provide Access and Recreational Opportunities on District Properties
 - Preserve, Protect, and Restore Natural Systems to Support Their Natural Hydrologic and Ecological Functions

II. Introduction

D. Development of the District Budget

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

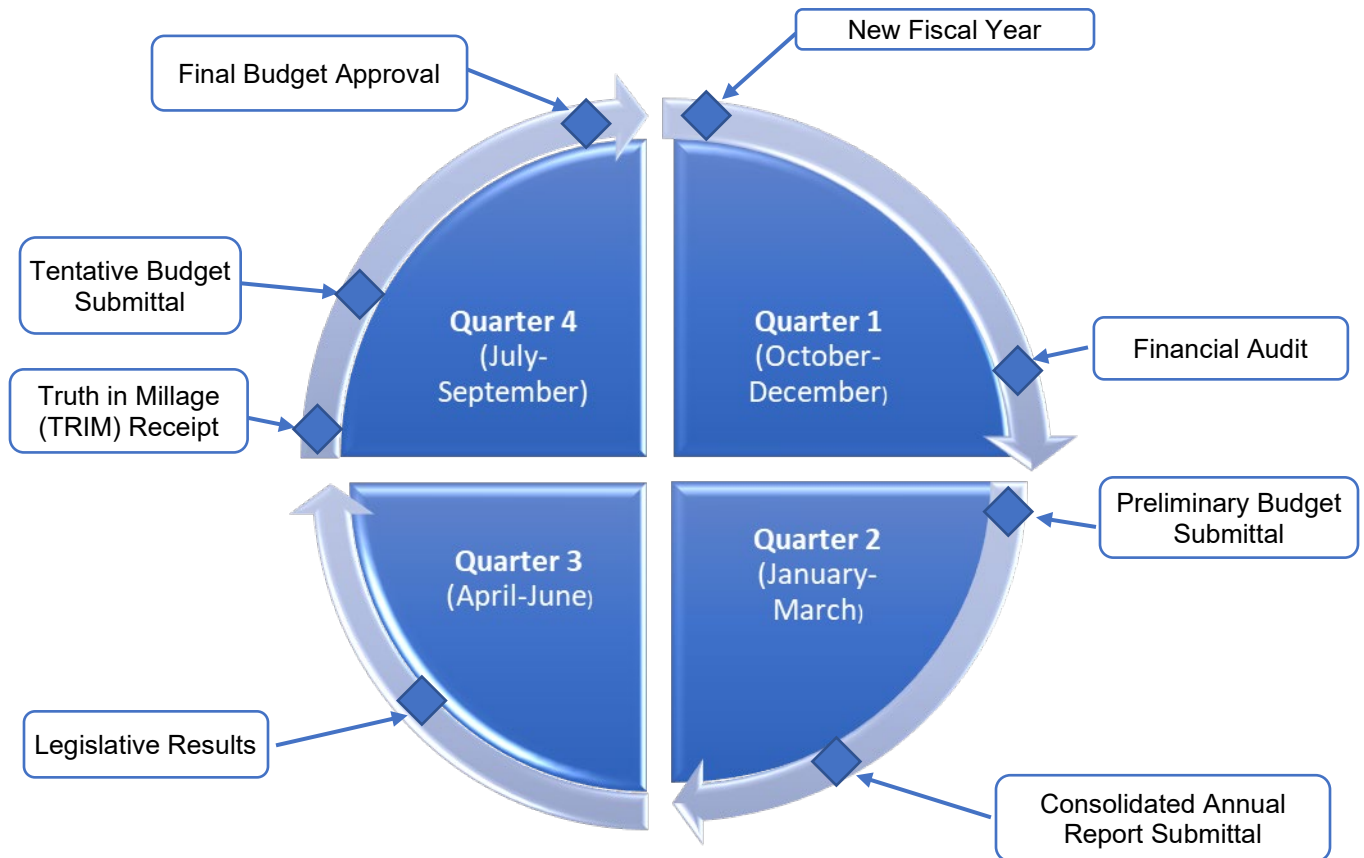


Figure 2 – Budget Process

The District held two TRIM public hearings in September 2025. The first public hearing took place on September 8, 2025, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing took place on September 15, 2025, 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 Final FY 2025–26 Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. Accounting for the implementation of two Governmental Accounting Standards Board (GASB) Statements, GASB 87 and GASB 96, requires the recording of debt. Within Program 3.0 — Operation and Maintenance of Works and Lands, the debt is directly related to the implementation of GASB 87 pertaining to lessee agreements and indirectly to GASB 96 pertaining to Subscription-Based Information Technology Arrangements (SBITAs). Under GASB 87, leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the arrangement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources). All debt reported in and cross-charged from Program 6.0 — Management and Administration is directly related to the implementation of GASB 96. The District utilizes SBITAs and is required to record the present value of the future payments of these agreements as Debt (Other Financing Sources) and record the Capital Outlay portion in the initial year of the lease/subscription. The classification of Debt does not include borrowing or bonding. The Final Budget maintains an operating profile consistent with FY 2024–25 and in line with current revenue levels to ensure sustainability.

II. Introduction

E. Budget Guidelines

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

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

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

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

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

Due to timing constraints, the District's FY 2025–26 Tentative Budget did not exceed any of the statutory thresholds outlined below. However, if the three changes that occurred between the August 1 Tentative Budget submission and the Final Budget had been included in the Tentative Budget, two of the five statutory thresholds would have been exceeded. Explanations are included below. 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.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have a single purchase of land in excess of \$10 million in the Tentative Budget; however, legislative funding was appropriated for the Ponce de Leon New Smyrna Beach land acquisition in the amount of \$19,720,000. This legislative appropriation was not incorporated into the tentative budget due to timing constraints; however, it is accounted for in this final budget.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have cumulative purchases of land in excess of \$50 million in the Tentative Budget.

II. Introduction

3. Any issuance of debt on or after July 1, 2012.
 - The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record SBITAs as Debt (Other Financing Sources) and the Capital Outlay portion in the initial year of the lease/subscription.
4. Any individual variance in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - It is important to note that two legislative appropriations were not incorporated into the tentative budget due to timing constraints; however, these appropriations are accounted for in this final budget. The two appropriations consist of \$19,720,000 for the Ponce de Leon New Smyrna Beach land acquisition and \$15,000,000 for the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution project. With the addition of these two appropriations, program 2.0's variance from the FY 2025–26 Preliminary Budget to the FY 2025–26 Tentative Budget has a 47.8 percent, or \$53,191,857 increase.
5. Any program expenditure as described in section 373.536(5)(e)4.e. and f., F.S. (Outreach), (Management and Administration) respectively, in excess of 15 percent of a district's total budget.
 - The District's Outreach and Management and Administration programs do not exceed 15 percent of the District's total budget as illustrated below.

Program	FY 2025–26 Tentative Budget	% of Total Budget
5.0 Outreach	\$ 1,935,710	0.8%
6.0 Management and Administration	\$ 13,245,555	5.7%
Grand Total (programs 1.0 through 6.0)	\$ 232,033,303	100.0%
5.0 and 6.0 Total	\$ 15,181,265	6.5%

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 TBD (within 10 days of adoption)	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October TBD (within 30 days of adoption)	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 9	Preliminary Budget due to DEP for review
December 10	Present draft Preliminary Budget to Governing Board
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 14	District Governing Board approves the January 15 submittal of the Preliminary Budget (373.535(1)(a), F.S.)
January 15	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April–May	Districts continue evaluation and refinement of the budget
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to districts – TRIM (193.023(1) and 200.065(1), F.S.)
July 8	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
July 11	Tentative Budget due to DEP for review
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
August 30	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 8	Public hearing to adopt the Tentative Budget and millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 15	Public hearing to adopt the Final Budget and final millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 18 (within three days of adoption)	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

III. Budget Highlights

III. Budget Highlights

A. FY 2024–25 Current Year Accomplishments and Efficiencies

Minimum Flows and Levels (MFLs)

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

Modeling

- The USACE Western Boundary Model for the Upper St. Johns River Basin (USJRB) was completed in the first quarter of FY 2024–25.
- The USJRB and the Middle St. Johns River Basin (MSJRB) real-time flood forecasting model contract was executed in the first quarter of FY 2024–25.
- The District was awarded \$1.5 million from the Resilient Florida Program Planning Grant for the Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning Project in FY 2024–25. The procurement process is currently underway, with contractor selection expected to be completed in the final quarter of FY 2024–25.
- The District anticipated completing five hydrologic and water quality models in FY 2024–25:
 - Indian River Lagoon (IRL) water quality model
 - Dam breach evaluation for four District-owned water control structures in the Upper Ocklawaha River Basin
 - Support for the Florida Silver Jackets Basin-Level Flood Model Inventory

III. Budget Highlights

- Lake Jesup hydrodynamic and water quality model
- Water yield evaluation for the Taylor Creek Reservoir (TCR) Improvements project
- During FY 2024–25, the District continued work on three regional groundwater model updates:
 - North Florida-Southeast Georgia (NFSEG) version 2.0 (v2.0)
 - Central Springs Model (CSM) version 1.1 (v1.1)
 - Southern District Density Dependent (S3DM) model

Abandoned Artesian Well Plugging

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

Permitting

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

Regional Water Supply Planning Areas

- The following are updates for the three Regional Water Supply Planning Areas by the end of FY 2024–25.
 - Central Florida Water Initiative (CFWI)
 - Steering Committee meetings / public workshops were held on November 19, 2024, April 23, 2025, and planned for September 12, 2025.
 - The draft 2025 CFWI RWSP was available for public review from mid-March through mid-May.
 - The 2025 CFWI RWSP update is on schedule for the November 2025 Governing Board consideration for approval.
 - The Wekiva Basin MFLs Prevention and Recovery Strategy Project Conceptualization Study was initiated in April 2025 and will continue until April 2026.
 - Central Springs/East Coast (CSEC)
 - Development of the 2027 CSEC RWSP kicked off in the first quarter of FY 2024–25.
 - Face-to-face water supply planning outreach meetings with all municipal utility stakeholders in the CSEC region will be complete by the end of the fiscal year. These meetings will help to increase participation and engagement in the development of the 2027 RWSP.

III. Budget Highlights

- North Florida Regional Water Supply Partnership (NFRWSP)
 - A jointly funded cooperative study with SJRWMD, SRWMD, DEP, JEA, Clay County Utility Authority, Gainesville Regional Utilities, and St. Johns County Utilities Department identified a short list of potential conceptual project options to benefit the Lower Santa Fe and Ichetucknee Rivers (LSFIR) MFLs.
 - JEA Pilot Treatment Wetland Project initiated; wetland plants installed in May 2025 with flow-through to commence in December 2025.
 - LSFIR Treatment Wetland and Recharge Facility Siting Investigation to initiate late summer 2025.

Multi-basin or Districtwide projects

- Districtwide Cost-share
 - The District has cost-share projects in all four of the strategic planning basins (Lower St. Johns River, Middle St. Johns River, Ocklawaha River, and Upper St. Johns River / Indian River Lagoon). Eighteen cost-share projects were expected to be completed by the end of FY 2024–25.
- Agricultural Cost-share
 - In the first three quarters of FY 2024–25, the District entered into contracts with landowners for 26 agricultural cost-share projects totaling \$2.08 million in funding. The estimated conservation/water made available was 0.791 mgd. The estimated nutrient load reduction benefit was 69,039 pounds per year (lbs./year) of total nitrogen (TN) and 15,049 lbs./yr of total phosphorus (TP).
- Land Acquisition and Management Activities
 - The District owns, manages, or has interests in approximately 779,745 acres of land, acquired for the purposes of water management, water supply and conservation, and protection of water resources. District staff continually look for opportunities to acquire land to further these goals and priorities. Management activities include prescribed burns, management of nuisance and invasive species, recreational opportunities, and habitat management. These activities, as well as updates to land management plans and conducting regular land management review team meetings, occur on a regular basis throughout each year.
- Taylor Creek Reservoir Improvements
 - Located in eastern Orange and Osceola counties, the Taylor Creek Reservoir currently provides surface water to the city of Cocoa for potable water use. Taylor Creek Reservoir Improvements is the first phase of a significant AWS project known as the Taylor Creek Reservoir/St. Johns River Water Supply Project. In FY 2024–25, the District contracted with a consultant and initiated work to complete the design of the first phase. The project at build-out can provide up to 54 mgd of water to the city of Cocoa and other water suppliers in the USJRB, MSJRB, and IRL basins.

III. Budget Highlights

Lower St. Johns River Planning Basin

- Doctors Lake Enhanced Effluent Treatment Project
 - Doctors Lake, in Clay County, has experienced water quality issues due to nutrient loading from stormwater runoff and other non-point sources such as septic tank effluent. This pay-by-performance project is capable of reducing the phosphorus content of reclaimed water used for irrigation within the watershed. In the first half of FY 2024–25, the project removed 312 lbs. of phosphorus.
- Black Creek Water Resource Development Project
 - This project, located in southwest Clay County, will recharge the Upper Floridan aquifer using environmentally sustainable higher flows from Black Creek. It will divert up to 10 mgd during high flow periods from the South Fork of Black Creek through a 17-mile-long transmission pipeline, provide water quality treatment, and then discharge into Alligator Creek, which flows directly to Lake Brooklyn. The project is expected to contribute to regional MFL recovery by increasing groundwater levels as well as surface water levels in downstream lakes. Construction of the transmission pipeline was substantially complete in the second quarter of FY 2024–25. Portions of the treatment system were also complete by the third quarter of FY 2024–25, and a partial completion was approved by DEP. This partial completion approval allowed initial discharges to Alligator Creek to begin during the third quarter. Completion of the remaining construction elements of the project is expected in winter 2026.
- Lower St. Johns River Basin Feasibility Study
 - The District initiated the DEP-funded Lower St. Johns River Basin Feasibility Study in the third quarter of FY 2024–25. The study will focus on cost-effective nutrient load reduction projects to improve water quality within the lower basin of the St. Johns River.

Middle St. Johns River Planning Basin

- Lake George Conservation Area Hydrologic Restoration
 - Lake George Conservation Area (LGCA) is comprised of nearly 12,000 acres of conservation land and floodplain along the northeast shore of Lake George. This is a hydrologic restoration project that involves removing and replacing existing culverts with low water crossings, which is one of several key strategies identified in the LGCA Management Plan dated November 2011 to restore water resources protection of the LGCA. The District initiated the design of the project in FY 2024–25.
- Lake Jesup Nutrient Reduction Project
 - In 2021, a preliminary water quality improvement study for Lake Jesup indicated that treatment technologies located on a relatively small footprint could remove an appreciable amount of nutrients from the lake more efficiently than other treatment alternatives, such as a wetland treatment system, which requires more land. The Lake Jesup Nutrient Reduction

III. Budget Highlights

Project site survey, geotechnical investigation, and wetland delineation were all completed by July 2024. Construction of the Bench Top Pilot Study components were completed in the second quarter, and the monitoring phase will begin as Lake Jesup water levels rise. The Pilot Study monitoring was expected to be completed in the third quarter of FY 2025–26.

- Middle St. Johns River Basin Feasibility Study
 - The District initiated the DEP-funded Middle St. Johns River Basin Feasibility Study in the third quarter of FY 2024–25. The study will focused on cost-effective nutrient load reduction projects to improve water quality within the middle basin of the St. Johns River.

Ocklawaha River Planning Basin

- West Marsh Public Access
 - Construction of a new public access area on the west side of the District's Lake Apopka North Shore, in the West Marsh Recreation Area, was scheduled to be completed by the end of FY 2024–25. This site will provide an area for passive recreation and will include a parking area and a non-motorized boat launch.
- Maintain water management capabilities on former muck farm properties
 - The District continues to invest in levee repair and maintenance adjacent to its muck farm wetland restoration projects. Levee work continued at the Lake Apopka North Shore Restoration Area, Emeralda Marsh Conservation Area, Ocklawaha Prairie Restoration Area, and the C-231 Ocklawaha River levee in FY 2024–25. Muck farm restoration is responsible for significant water quality improvements.
- Nutrient management through rough fish harvesting
 - The subsidized harvest of gizzard shad, a rough fish, removes phosphorus in the fish themselves and reduces phosphorus recycling from the fish as they feed and resuspend lake bottom sediments. The FY 2024–25 harvest from Lake Apopka removed approximately 727,678 lbs. of fish from Lake Apopka resulting in a reduction of 5,996 lbs. of phosphorus. Rough fish are also harvested from Lake George in the MSJRB between May and September. The anticipated harvest for FY 2024–25 was approximately 875,000 lbs. of fish, resulting in the direct removal of over 7,200 lbs. of phosphorus.
- Construction was started on the rehabilitation of the Lake Burrell Lock structure, which provides navigation along a portion of the Upper Ocklawaha River Basin. The construction was ongoing through the remainder of FY 2024–25 and will be completed during FY 2025–26.
 - On the Apopka-Beauclair Lock and Dam, selection of an engineering firm to complete the design of a replacement of the Apopka Lock and Dam with expanded facilities was scheduled to be completed through request for qualifications in the last quarter of FY 2024–25.

III. Budget Highlights

- Ocklawaha River Basin Feasibility Study
 - The District initiated the DEP-funded Ocklawaha River Basin Feasibility Study in the third quarter of FY 2024–25. The study will focus on cost-effective nutrient load reduction projects to improve water quality within the Ocklawaha River Basin.

Upper St. Johns River / Indian River Lagoon Planning Basin

- C-10 Water Management Area
 - C-10 Water Management Area is a proposed 1,300-acre surface water management system located adjacent to the District's Three Forks Conservation Area. The project is an important water resource development project that, if constructed, will reduce the amount of nutrient loading to the IRL, restore historic surface water flows back west to the St. Johns River, increase flood protection, and improve resiliency. The project will provide water quality and alternative water supply benefits. In FY 2024–25, the District contracted with a consultant and initiated work to complete the design of the project.
- Crane Creek M-1 Canal Flow Restoration Project
 - The Crane Creek / M-1 Canal Flow Restoration Project is an important regional water resource development project currently under construction. When complete, drainage from a 5,300-acre urbanized watershed will be rediverted from the IRL and back to the St. Johns River (the historical flow path) following water quality treatment through a treatment reservoir. This project is expected to provide significant benefits to the IRL's water quality, including annual nutrient load reductions of approximately 24,000 lbs. of nitrogen and 3,100 lbs. of phosphorus. Furthermore, because flow is being restored west to the St. Johns River, there will be approximately 7 mgd of additional alternative water supply created. Construction is nearly complete, and operation of the system is anticipated to begin 2025.
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture
 - The Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (FJV) is a public-private partnership between the District and FJV that will restore a watershed currently flowing to the IRL by storing and treating storm water on private land (i.e., treatment reservoir), and thereby eliminate freshwater and nutrient inputs to the IRL. The project is in Indian River County. Once completed, this project has the capability to pump storm water into a constructed treatment reservoir before releasing the water back to the St. Johns River or being utilized for irrigation purposes. The estimated annual nutrient load reductions to the IRL are 13,000 lbs. of nitrogen and 7,500 lbs. of phosphorus. The rediversion of water back to the St. Johns River, where it flowed historically, will have the added benefit of increasing water supply availability associated with the St. Johns River. Construction began in summer 2024 and completion of the project was anticipated by June 2025.

III. Budget Highlights

During the first quarter of FY 2024–25, Phase 1 was completed and started operating.

- DEP-funded research on biosolids
 - The lakes and wetlands of the USJRB, like many of Florida’s aquatic ecosystems, are threatened by excess nutrients. Nutrient enrichment stimulates harmful algal blooms (HABs), which shade the water column, reducing the light available to support critical submerged aquatic vegetation and potentially produce toxins. One increasing source of phosphorus is from the land application of municipal wastewater biosolids. DEP is funding several District-led applied research projects to identify solutions to reduce the threat that phosphorus-rich Class B biosolids can pose to water quality. Ongoing studies focus on analyzing runoff from land-applied fields and techniques that may reduce leaching of phosphorus from fields with a history of land application. Research in this area will continue through FY 2026–27. During the first quarter of FY 2024–25, the focus was on water quality sampling of field runoff during and after storm events as well completing field studies of phosphorus runoff from multiple pastures.
- Sebastian River Farms Surface Water Conversion
 - This project involves converting from groundwater to surface water on approximately 200 acres of container nursery. The estimated water supply benefit is 0.021 mgd.
- S-157 Rehabilitation
 - The District completed Phase I of construction rehabilitation work to Structure S-157 in FY 2024–25 and contracted with a consultant to design and secure permits for Phase 2 of the project.
- Coastal Wetland Restoration
 - Merritt Island National Wildlife Refuge, T-10-H impoundment dike removal project will recreate approximately 19 acres of coastal wetland and will enhance the hydrology of 320 acres of existing wetland.
 - The restoration of a dragline-impacted wetland recently purchased by the District, Volusia County, and the City of Oak Hill will recreate approximately seven acres of coastal wetland, enhance the hydrology of 72.8 acres, and provide a path for wetland migration upslope.
 - Merritt Island National Wildlife Refuge, C-20-A/Moore Creek impoundment restoration will restore approximately 53 acres of wetland, which will enhance the hydrology of approximately 1,500 acres and provide direct aquatic connection to the 500-acre Moore Creek Wetland.

III. Budget Highlights

B. Goals, Objectives, and Priorities

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

The District developed, and the Governing Board approved, the FY 2024–28 Strategic Plan, which is available online at www.sjrwmd.com/documents/plans. 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 \$83,539,169	<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
Water Quality \$94,411,755	<ul style="list-style-type: none"> • Protect and Improve Water Quality in Surface Water and Groundwater by Reducing Nutrients • Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives • Implement Innovative and Cost-effective Water Quality Restoration Projects
Flood Protection and Floodplain Management \$56,497,873	<ul style="list-style-type: none"> • Operate Structural Water Management Systems to Meet Flood Protection, Water Resource, and Water Supply Needs • Strategically Acquire and Restore Floodplain Wetlands to Improve Resilience • Gather Real-Time Data and Develop Tools to Help Plan for and Minimize Flood Damage and to Protect People, Property, and Infrastructure
Natural Systems \$19,058,951	<ul style="list-style-type: none"> • Acquire and/or Manage Conservation Land, Especially Floodplain Wetlands, for Natural Resources • Manage Invasive Exotic and Nuisance Species in a Protective and Sustainable Manner • Provide Access and Recreational Opportunities on District Properties • Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecological Functions

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2025–26 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 2025–26 Adopted Budget is \$266,935,000, compared to \$591,135,406 for the FY 2024–25 Amended Budget. This is a decrease of \$324,200,406, or 54.8 percent. The significant decrease is primarily due to a FY 2024–25 legislative appropriation for the purchase of land for and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project being rescinded during the FY 2025–26 legislative session. The Adopted Budget does not 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 2025–26 Adopted Budget includes \$116,329,485 in ad valorem (property tax) revenue. This is based on maintaining the current year millage rate of 0.1793, to ensure mission critical functions continue and to support projects and operations of new and existing infrastructure, including flood control structures.

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

For the new fiscal year, the District plans to allocate \$16,069,879 in DEP funds, including a \$13,250,000 non-project specific placeholder for FY 2025–26 state and legislative appropriations for cost-share projects, including springs projects. In addition, the District plans to use \$29,663,624 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District submitted the FY 2025–26 Tentative Budget for Legislative review on August 1, 2025. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2024–25 Amended Budget to the FY 2025–26 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.

III. Budget Highlights

2. SJRWMD FY 2025–26 Adopted Budget at a Glance

Table 3. Summary of FY 2025–26 Adopted Budget for All Programs

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
1.0 Water Resources Planning and Monitoring	\$ 14,862,769	\$ 17,169,320	\$ 19,404,925	\$ 22,348,588	\$ 22,764,094	\$ 415,506	1.9%
2.0 Land Acquisition, Restoration, and Public Works	58,637,990	81,353,595	125,639,501	495,175,859	164,421,527	(330,754,332)	-66.8%
3.0 Operation and Maintenance of Works and Lands	26,371,278	23,480,002	28,722,553	39,700,679	43,436,994	3,736,315	9.4%
4.0 Regulation	12,553,628	14,536,966	15,582,779	19,385,365	20,949,423	1,564,058	8.1%
5.0 Outreach	1,142,693	1,427,160	1,518,437	1,761,880	1,935,710	173,830	9.9%
6.0 Management and Administration	9,106,782	9,907,303	10,563,889	12,763,035	13,427,252	664,217	5.2%
TOTAL	\$ 122,675,140	\$ 147,874,346	\$201,432,084	\$591,135,406	\$266,935,000	\$(324,200,406)	-54.8%

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 44,346,712	\$ 50,209,861	\$ 54,471,753	\$ 63,664,894	\$ 65,873,425	\$ 2,208,531	3.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	11,653,440	10,620,626	14,477,327	20,086,173	34,566,682	14,480,509	72.1%
Operating Expenses	9,843,671	11,302,787	17,435,951	14,275,443	17,993,624	3,718,181	26.0%
Operating Capital Outlay	2,278,234	2,723,145	2,850,981	2,758,746	3,853,774	1,095,028	39.7%
Fixed Capital Outlay	18,725,396	36,131,172	72,663,185	434,760,679	94,824,445	(339,936,234)	-78.2%
Interagency Expenditures (Cooperative Funding)	35,776,356	36,464,975	39,040,818	55,300,440	49,099,299	(6,201,141)	-11.2%
Debt	51,331	421,780	492,069	289,031	723,751	434,720	150.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 122,675,140	\$ 147,874,346	\$201,432,084	\$591,135,406	\$266,935,000	\$(324,200,406)	-54.8%

SOURCE OF FUNDS
Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 65,873,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,873,425
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	14,491,879	984,346	-	80,440	19,007,417	2,600	34,566,682
Operating Expenses	16,467,624	97,000	-	110,000	1,316,000	3,000	17,993,624
Operating Capital Outlay	3,628,774	225,000	-	-	-	-	3,853,774
Fixed Capital Outlay	16,457,032	10,884,968	-	10,470,000	57,012,445	-	94,824,445
Interagency Expenditures (Cooperative Funding)	4,095,000	-	-	20,000	44,984,299	-	49,099,299
Debt	723,751	-	-	-	-	-	723,751
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$121,737,485	\$ 12,191,314	\$ -	\$ 10,680,440	\$122,320,161	\$ 5,600	\$ 266,935,000

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	555.00	\$ 46,672,913	\$ 65,873,425	\$ -	\$ 65,873,425
Other Personal Services	-	-	-	-	-
Contracted Services	8.76	364,610	12,488,225	22,078,457	34,566,682
Operating Expenses			16,564,624	1,429,000	17,993,624
Operating Capital Outlay			3,853,774	-	3,853,774
Fixed Capital Outlay			-	94,824,445	94,824,445
Interagency Expenditures (Cooperative Funding)			-	49,099,299	49,099,299
Debt			-	723,751	723,751
Reserves — Emergency Response			-	-	-
TOTAL			\$ 98,780,048	\$ 168,154,952	\$ 266,935,000

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

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

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 areas of responsibility (AORs).

The District's sources of revenue are:

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

The FY 2025–26 operating budget totaling \$98,780,048 funded primarily with ad valorem taxes, accounts for approximately 37 percent of the total budget. This is a 9.5 percent, or \$8,577,450, increase when compared to the operating budget for the FY 2024–25 Amended Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2025–26 Adopted Budget has allocated \$22,957,437, or 18.9 percent, in ad valorem revenues to fund nonrecurring, fixed capital, and interagency projects. The District also receives appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide. State sources for this fiscal year total \$122,320,161, and 83.4 percent of the total will be used for fixed capital outlay and cooperative funding projects. Three major appropriations under fixed capital outlay funded by the state include \$20,000,000 for the C-10 Water Management Area Project, \$19,720,000 for the Ponce de Leon New Smyrna Beach Land Acquisition, and \$16,343,745 for the Taylor Creek Reservoir Improvements project. Major cooperative projects funded by the state include, but are not limited to, \$16,069,879 for the Springs Funding Cost-share projects, \$10,614,420 for the Indian River Lagoon Projects Placeholder, and \$10,500,000 for the Alternative Water Supply Non-Water Protection Sustainability Program. The budget of \$16,069,879 includes a \$13,250,000 non-project specific placeholder for FY 2025–26 state and legislative appropriations, including springs projects.

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

The tables on the following pages provide summaries of projected use of fund balances through FY 2029–30 and the uses of fund balances by program and major object class.

III. Budget Highlights

Table 4. District projected utilization of fund balance through FY 2028–29

		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2025					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2024	Utilization of Fund Balance FY 2024–25 (Current Amended)	Other Adjustments Prior to Sept 30, 2025	Projected Total Fund Balance Sept 30, 2025	FY 2025–26	FY 2026–27	FY 2027–28	FY 2028–29	FY 2029–30	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 840,690	\$ -	\$ -	\$ 840,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,690
NONSPENDABLE SUBTOTAL		\$ 840,690	\$ -	\$ -	\$ 840,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,690
RESTRICTED											
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	4,179	-	-	4,179	-	-	-	-	-	4,179
WQ/FP/NS	Mitigation	15,838,072	(300,000)	-	15,538,072	300,000	150,000	150,000	150,000	150,000	14,638,072
RESTRICTED SUBTOTAL		\$ 15,842,251	\$ (300,000)	\$ -	\$ 15,542,251	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 14,642,251
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 15,238,003	\$ -	\$ 1,377,554	\$ 16,615,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,615,557
WQ/NS	Land Management / Acquisition	8,969,677	(2,238,197)	-	6,731,480	4,943,346	1,788,134	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection										
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	6,067,608	(6,067,608)	1,250,000	1,250,000	90,000	125,000	125,000	125,000	125,000	660,000
WS/WQ/FP/NS	C-10 Water Management Area	10,000,000	-	-	10,000,000	6,676,271	2,787,826	535,903	-	-	-
WS	OFS Springs Prevention/Recovery Strategy										
WS	North FL Regional Water Recharge Project	-	-	10,000,000	10,000,000	-	-	-	-	-	10,000,000
WS/WQ/FP/NS	Taylor Creek Reservoir	18,000,000	-	5,000,000	23,000,000	-	7,920,000	15,080,000	-	-	-
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	31,475,684	(31,475,684)	6,880,000	6,880,000	-	1,440,000	1,440,000	1,440,000	1,440,000	1,120,000
WS/WQ/FP/NS	Dispersed Water Storage - Fellsmere	-	-	6,970,527	6,970,527	768,948	768,948	768,948	768,948	768,948	3,125,787
WS/WQ/FP/NS	St. Johns River Basin Restoration										
WS/WQ/FP/NS	Cooperative Projects Funding Program	45,235,639	(40,052,661)	(5,182,977)	-	-	-	-	-	-	-
COMMITTED SUBTOTAL		\$ 134,986,611	\$ (79,834,150)	\$ 26,295,104	\$ 81,447,564	\$ 12,478,565	\$ 14,829,908	\$ 17,949,851	\$ 2,333,948	\$ 2,333,948	\$ 31,521,344
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 8,752,134	\$ (8,752,134)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED SUBTOTAL		\$ 8,752,134	\$ (8,752,134)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	\$ 11,920,427	\$ -	\$ (11,920,427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED SUBTOTAL		\$ 11,920,427	\$ -	\$ (11,920,427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 172,342,113	\$ (88,886,284)	\$ 14,374,677	\$ 97,830,505	\$ 12,778,565	\$ 14,979,908	\$ 18,099,851	\$ 2,483,948	\$ 2,483,948	\$ 47,004,285

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

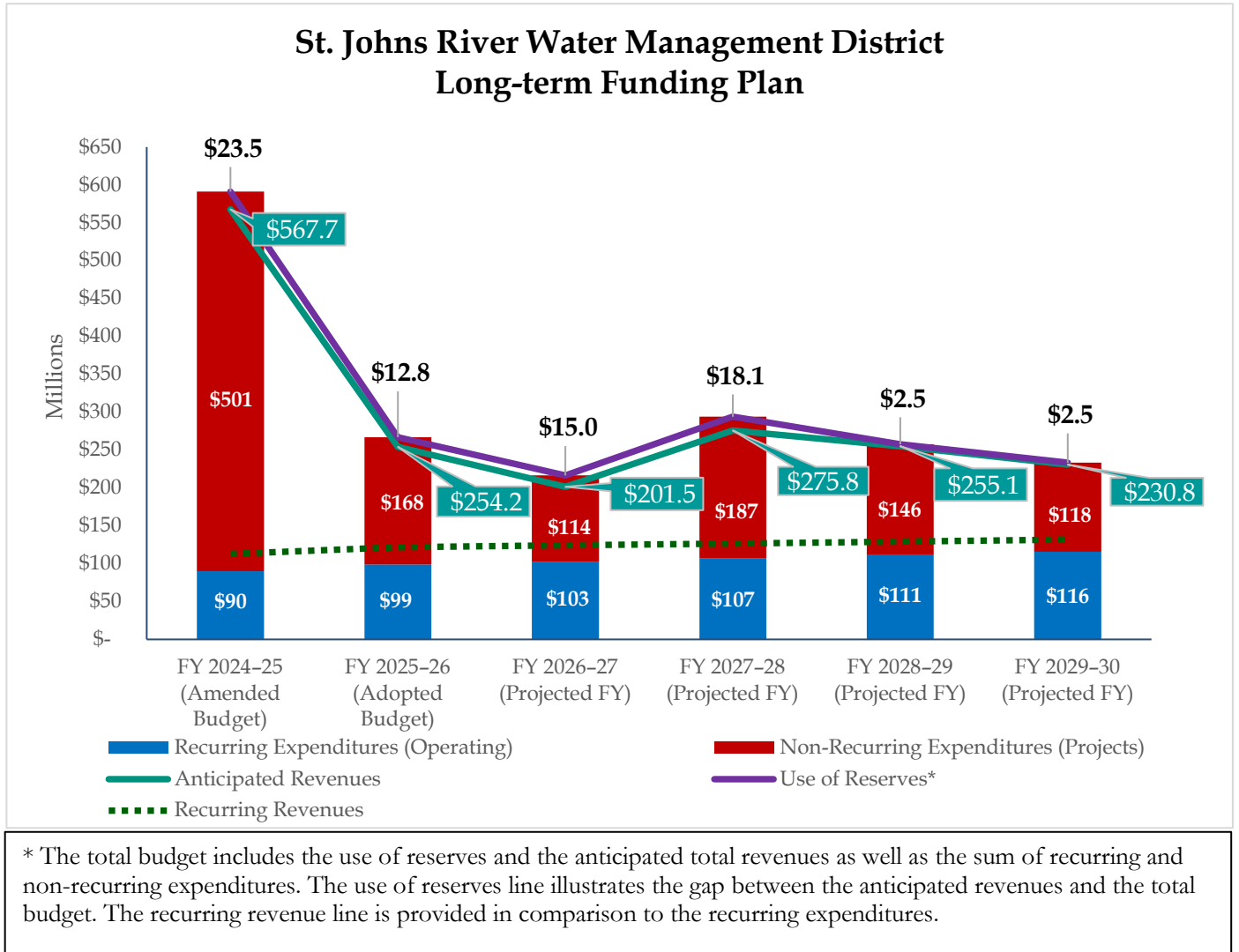
Table 5. FY 2025–26 uses of fund balances by program and major object class

	ADOPTED BUDGET — Fiscal Year 2025–26	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 22,764,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	164,421,527	-	10,739,968	-	-	-	-	10,739,968
3.0 Operation and Maintenance of Works and Lands	43,436,994	-	1,451,346	-	-	-	-	1,451,346
4.0 Regulation	20,949,423	-	-	-	-	-	-	-
5.0 Outreach	1,935,710	-	-	-	-	-	-	-
6.0 Management and Administration	13,427,252	-	-	-	-	-	-	-
TOTAL	\$ 266,935,000	\$ -	\$ 12,191,314	\$ -	\$ -	\$ -	\$ -	\$ 12,191,314

	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	-	-	-	7,000	-	10,732,968	-	-	-	10,739,968
3.0 Operation and Maintenance of Works and Lands	-	-	984,346	90,000	225,000	152,000	-	-	-	1,451,346
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 984,346	\$ 97,000	\$ 225,000	\$ 10,884,968	\$ -	\$ -	\$ -	\$ 12,191,314

III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2024–25 Amended Budget, FY 2025–26 Adopted Budget, and proposed expense and revenue growth through FY 2029–30. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap. The long-term graph includes forecasted new nonrecurring expenses related to the District’s fixed capital outlay and cost-share program projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (373.805(4)(d), F.S), statutory compliance projects.



III. Budget Highlights

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) expenditures 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 2025–26 program budgets by AOR.

III. Budget Highlights

Table 6. FY 2025–26 EOG program budget by AOR

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2025–26 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,764,094	\$ 13,177,849	\$ 6,883,871	\$ 2,023,402	\$ 678,972
1.1 - District Water Management Planning	6,384,449	X	X	X	
1.1.1 Water Supply Planning	4,627,241	X	X	X	
1.1.2 Minimum Flows and Levels	1,657,208	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	13,000,921	X	X	X	X
1.3 - Technical Assistance	675,334	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	842,603	X	X	X	X
1.5 - Technology and Information Services	1,860,787	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 164,421,527	\$ 58,197,400	\$ 69,850,548	\$ 28,645,354	\$ 7,728,225
2.1 - Land Acquisition	24,870,492	X	X	X	X
2.2 - Water Source Development	37,104,217	X	X	X	X
2.2.1 Water Resource Development Projects	35,489,814	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,614,403	X			
2.3 - Surface Water Projects	100,577,563	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	553,496	X	X	X	X
2.7 - Technology and Information Services	1,315,759	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$ 43,436,994	\$ 7,535,383	\$ 7,572,014	\$ 19,043,466	\$ 9,286,131
3.1 - Land Management	7,208,439	X	X	X	X
3.2 - Works	18,358,981	X	X	X	X
3.3 - Facilities	6,388,918	X	X	X	X
3.4 - Invasive Plant Control	3,339,549	X	X	X	X
3.5 - Other Operation and Maintenance Activities	764,725	X	X	X	
3.6 - Fleet Services	5,997,303	X	X	X	X
3.7 - Technology and Information Services	1,379,079	X	X	X	X
4.0 Regulation	\$ 20,949,423	\$ 4,140,335	\$ 9,622,819	\$ 6,303,148	\$ 883,121
4.1 - Consumptive Use Permitting	3,647,185	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	342,945	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	12,105,071	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,745,874	X	X	X	X
4.5 - Technology and Information Services	2,108,348	X	X	X	X
5.0 Outreach	\$ 1,935,710	\$ 488,202	\$ 482,503	\$ 482,503	\$ 482,502
5.1 - Water Resource Education	459,495	X	X	X	X
5.2 - Public Information	1,177,474	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	132,895	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	165,846	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 253,507,748</i>	<i>\$ 83,539,169</i>	<i>\$ 94,411,755</i>	<i>\$ 56,497,873</i>	<i>\$ 19,058,951</i>
6.0 Management and Administration	\$ 13,427,252				
6.1 - Administrative and Operations Support	9,919,285				
6.1.1 - Executive Direction	1,790,479				
6.1.2 - General Counsel / Legal	625,484				
6.1.3 - Inspector General	221,598				
6.1.4 - Administrative Support	3,240,604				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	928,509				
6.1.7 - Human Resources	1,336,047				
6.1.8 - Communications	238,734				
6.1.9 - Technology and Information Services	1,537,830				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,507,967				
TOTAL	\$ 266,935,000				

III. Budget Highlights

E. Source of Funds by Program

Major Source of Funds Variances

The District receives revenues from a variety of sources. Figure 8 below presents the FY 2025–26 revenues by major funding source. The largest revenue source will come from the state revenues anticipated to fund 45.8 percent of the total budget. Ad Valorem taxes that will fund 43.6 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 4.6 percent of the total budget. Local and federal revenues combined, account for 4 percent of the District's total revenues in FY 2025–26. 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 2025–26 revenues from all sources total \$266,935,000 which is \$324,200,406, or 54.8 percent, less than the FY 2024–25 total. Table 7 below shows a three-year revenue comparison followed by explanations of variances by funding source.

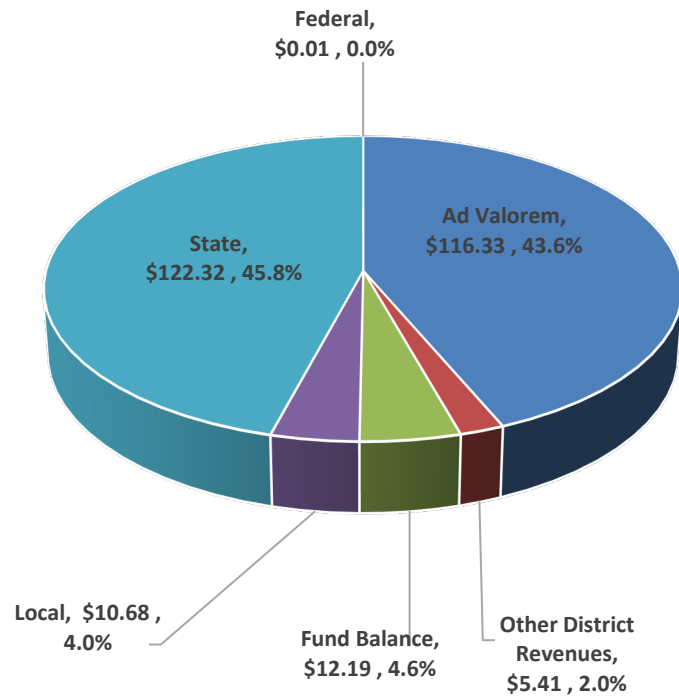


Figure 8. District revenues by funding source (\$ in millions)

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

Funding Source	FY 2023–24 (Actual-Audited)	FY 2024–25 (Amended Budget)	FY 2025–26 (Adopted Budget)	Difference in \$ (Amended-- Adopted)	% of Change (Amended-- Adopted)
District Revenues	\$ 116,128,885	\$ 112,880,105	\$ 121,737,485	\$ 8,857,380	7.8%
Fund Balance	12,021,219	23,457,839	12,191,314	(11,266,525)	-48.0%
Local Revenues	16,134,773	748,222	10,680,440	9,932,218	1327.4%
State Revenues	54,270,667	452,546,238	122,320,161	(330,226,077)	-73.0%
Federal Revenues	2,876,540	1,503,002	5,600	(1,497,402)	-99.6%
TOTAL	\$ 201,432,084	\$ 591,135,406	\$ 266,935,000	\$ (324,200,406)	-54.8%

III. Budget Highlights

Ad Valorem Taxes (\$116,329,485)

The ad valorem tax revenue is based on a proposed millage rate of 0.1793. The projected ad valorem revenue for FY 2025–26 is \$116,329,485. This is an increase of \$8,844,371, or 8.2 percent, from the FY 2024–25 Amended Budget. The increase is due primarily to additional tax revenues from new construction as well as maintaining a 0.1793 millage rate.

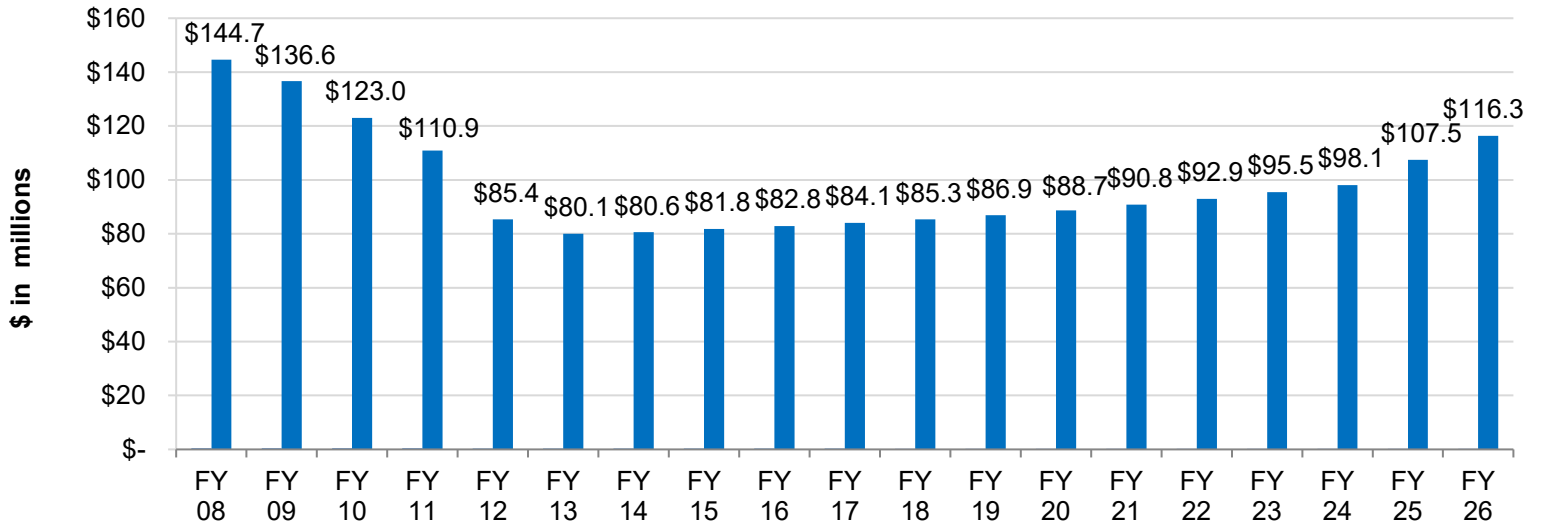


Figure 9. District ad valorem revenue since FY 2007–08

Other District sources (\$5,408,000)

Other District sources, which include forecasted revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues, for FY 2025–26 total \$5,408,000. This represents an increase of \$13,009, or 0.2 percent, compared to the FY 2024–25 Amended Budget. The increase is attributed to an anticipated increase in license and permit fees during this fiscal year, which is offset by a projected decrease in lease and timber sales.

Fund Balance (\$12,191,314)

The use of fund balance has played a major role in funding the District's non-operating budget in recent years, particularly in funding fixed capital outlay and cooperative funding projects. The projected use of fund balance for FY 2025–26 totals \$12,191,314. This represents a decrease of 48 percent, or \$11,266,525, compared to the FY 2024–25 Amended Budget. The decrease in the use of fund balance is in accordance with the District's strategically planned Fund Balance Utilization Schedule.

Local Revenues (\$10,680,440)

The Adopted Budget includes \$10,680,440 from local sources. This is an increase of 1,327.4 percent, or \$9,932,218, compared to the FY 2024–25 Amended Budget. The majority of the increase in funding is primarily due to funding from the 2024 Save Our Indian River Lagoon (SOIRL) program for the C-10 Water Management Area Project.

III. Budget Highlights

State Revenues

State funding in the Adopted Budget totals \$122,320,161, which is an 73 percent, or \$330,226,077, decrease compared to the FY 2024–25 Amended Budget. The decrease is primarily attributed to legislative funding appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) in FY 2024–25, that was then rescinded during the FY 2025–26 legislative season in Senate Bill 2500. State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)

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

- The most significant use of LATF will be for a cooperative funding program for the State and Legislative Appropriation Placeholder – Non Project Specific (\$13,250,000), under activity 2.3, as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) funded under subactivity 2.2.1.
- A portion of the LATF funding will be used to fund one Fixed Capital Outlay project for Field Activities — Land Management (\$948,700) under activity 3.1.
- LATF funding will also be used to fund four land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$100,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$70,000) under activity 3.1; and Chemical Supplies (\$600,000) under activity 3.4.
- Additionally, the District proposes to use \$1,051,300 for four projects under Contracted Services, including Surveying Services (\$60,000), Vegetation Management and Planting Services (\$278,000), and Fire Management — Prescribed Burns (\$90,000) under activity 3.1; and Vegetation Management and Planting Services (\$623,300) under activity 3.4.

Florida Department of Transportation (FDOT)

The District anticipates using \$681,497 from FDOT to fund one FDOT Mitigation Enhancement Project, First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000), under activity 2.3; four restoration projects (\$441,497) under activity 3.1; and Vegetation Management and Planting Services (\$90,000) under activity 3.4.

State General Revenues

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$103,189,244, which includes appropriations for the C-10 Water Management Area Project (\$20,000,000), the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000), the Indian River Lagoon Projects Placeholder (\$10,000,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000), Doctors Lake Advanced Effluent Treatment — Fleming Island

III. Budget Highlights

Wastewater Treatment Facility (\$5,000,000), and Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000) under activity 2.3; as well as Taylor Creek Reservoir Improvements (\$16,343,745), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$10,500,000), North Florida Regional Water Supply Plan Project (\$2,819,879), and Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$1,250,000), which are all under subactivity 2.2.1. The Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000) is budgeted under activity 2.1; while the remaining balances will be used for Mapping Services and Aerial Photos (\$180,000) and the DEP Status Monitoring Program (\$25,620) under activity 1.2.

Other State Revenues

Total projected funding under this category totals \$1,604,420, which includes funding from the Florida Fish and Wildlife Conservation Commission (FWC) to fund Invasive DEP / FWC Plant Management (\$200,000) under activity 3.4; Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns (\$340,000) under activity 3.1; and Lake Apopka Submersed Aquatic Vegetation Restoration (\$250,000) and Pine Meadows Hydro Improvements (\$200,000), as well as a prior year legislative appropriation under this category to fund the Indian River Lagoon Projects Placeholder (\$614,420) under activity 2.3.

Federal Revenues

Funding from federal sources for FY 2025–26 is projected to total \$5,600. This is a decrease of 99.6 percent, or \$1,497,402, from the FY 2024–25 Amended Budget. The decrease in funding is due to no new funding for the Brevard County Pioneer Road Denitrification project as well as no new funding for the Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$3,000) under activity 1.2. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

III. Budget Highlights

F. 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 \$266,935,000 in FY 2025–26, Figure 10 shows that 61.6 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 16.3 percent of the total budget. Water Resources Planning and Monitoring will spend 8.6 percent of the total budget, while the Regulation program will spend about 7.8 percent of the total budget. Finally, the Management and Administration and Outreach program budgets account for 5.7 percent of the total budget.

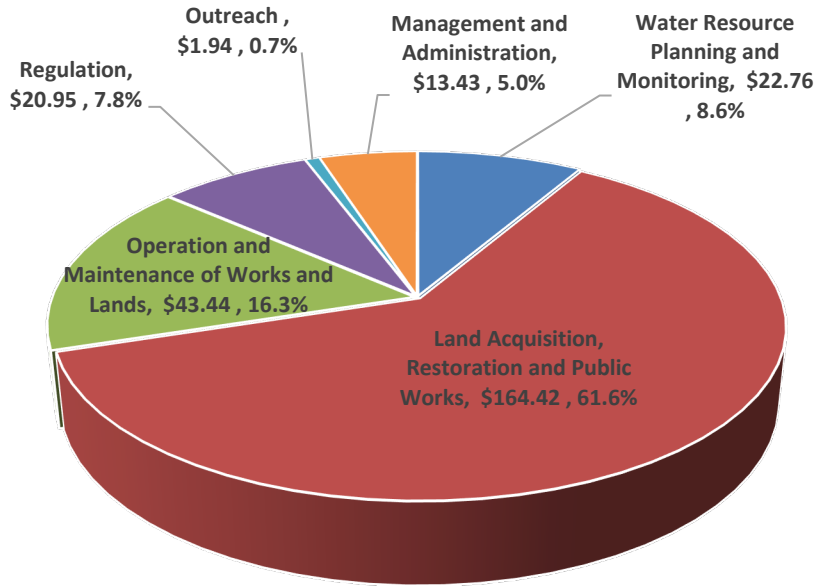


Figure 10. FY 2025–26 Expenditures by EOG program (\$ in millions)

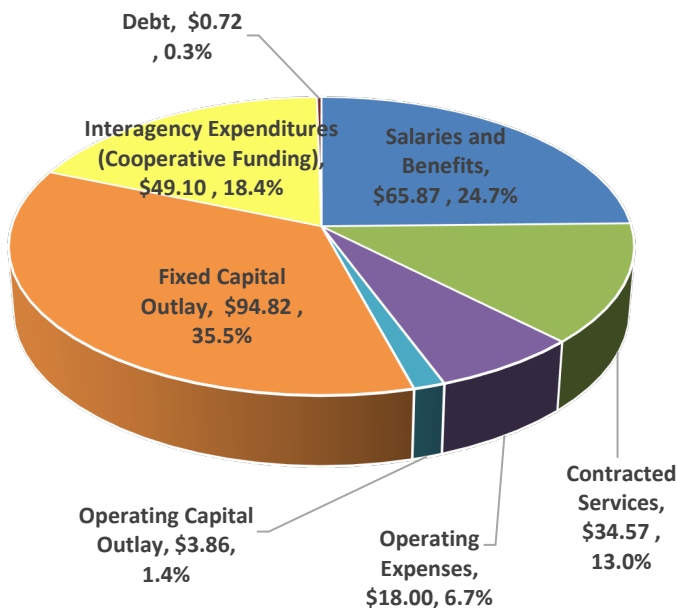


Figure 11 shows that, by major budget category, Fixed Capital Outlay is the largest budget category at 35.5 percent. Salaries and Benefits account for 24.7 percent. Interagency Expenditures is the third largest category and accounts for 18.4 percent of the total budget. This expenditure category reflects both the District and the state’s commitment to projects that support springs and priority water body protection and restoration, water conservation

Figure 11. FY 2025–26 Expenditures by Major Object (\$ in millions)

III. Budget Highlights

initiatives with public water suppliers, and projects to enhance the reuse of reclaimed water, as well as innovative technologies. Contracted Services and Operating Expenses account for 13 percent and 6.7 percent, respectively. Finally, Operating Capital Outlay accounts for 1.4 percent of the total budget.

Table 8 below provides a three-year District expenditure comparison by EOG program and Table 9 provides a three-year District budget and expenditure comparison by major object.

Table 8. Three-year District budget and expenditure comparison by EOG program

EOG Program	FY 2023—24 (Actual- Audited)	FY 2024—25 (Amended Budget)	FY 2025—26 (Adopted Budget)	Difference in \$ (Amended— Adopted)	% of Change (Amended— Adopted)
Water Resources Planning and Monitoring	\$ 19,404,925	\$ 22,348,588	\$ 22,764,094	\$ 415,506	1.9%
Land Acquisition, Restoration and Public Works	125,639,501	495,175,859	164,421,527	(330,754,332)	-66.8%
Operation and Maintenance of Works and Lands	28,722,553	39,700,679	43,436,994	3,736,315	9.4%
Regulation	15,582,779	19,385,365	20,949,423	1,564,058	8.1%
Outreach	1,518,437	1,761,880	1,935,710	173,830	9.9%
Management and Administration	10,563,889	12,763,035	13,427,252	664,217	5.2%
TOTAL	\$ 201,432,084	\$ 591,135,406	\$ 266,935,000	\$ (324,200,406)	-54.8%

Table 9. Three-year District budget and expenditure comparison by major budget category

Major Budget Category	FY 2023—24 (Actual- Audited)	FY 2024—25 (Amended Budget)	FY 2025—26 (Adopted Budget)	Difference in \$ (Amended— Adopted)	% of Change (Amended— Adopted)
Salaries and Benefits	\$ 54,471,753	\$ 63,664,894	\$ 65,873,425	\$ 2,208,531	3.5%
Contracted Services	14,477,327	20,086,173	34,566,682	14,480,509	72.1%
Operating Expenses	17,435,951	14,275,443	17,993,624	3,718,181	26.0%
Operating Capital Outlay	2,850,981	2,758,746	3,853,774	1,095,028	39.7%
Fixed Capital Outlay	72,663,185	434,760,679	94,824,445	(339,936,234)	-78.2%
Interagency Expenditures (Cooperative Funding)	39,040,818	55,300,440	49,099,299	(6,201,141)	-11.2%
Debt Services	492,069	289,031	723,751	434,720	150.4%
TOTAL	\$ 201,432,084	\$ 591,135,406	\$ 266,935,000	\$ (324,200,406)	-54.8%

III. Budget Highlights

Major Use of Funds Variances

The section summarizes major variances between the Amended Budget for FY 2024–25 and the Adopted Budget for FY 2025–26 at the program level.

Program 1.0 — Water Resources Planning and Monitoring

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

- Contracted Services will decrease by 4.8 percent, or \$237,554, primarily due to projected decreases in Water Well Construction Services (\$761,250) and Seagrass Mapping and Water Quality Collection (\$102,400), which are partially offset by increases in Consultant Services (\$172,002), Mapping Services and Aerial Photos (\$180,000), and Data Collection and Analysis Services (\$278,068).
- Operating Expenses will increase by 8.3 percent, or \$127,956, primarily due to projected increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$19,100), Postage and / or Courier Service (\$31,500), Repair and Maintenance of Equipment (\$33,783), and Laboratory Supplies (\$47,000), which are partially offset by a decrease in Telephone and Communications (\$15,000).
- Operating Capital Outlay will increase by 102.2 percent, or \$484,851, due to projected increases in Water Well Construction Services (\$14,000), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$43,909), Computer Hardware Over \$5,000 (\$67,525), and Office Furniture / Equipment Over \$5,000 (\$364,734), which are offset by a decrease in Telemetry Network Database Enhancement (\$5,317).
- Debt Services shows an increase of 379.8 percent, or \$94,518, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Program 2.0 — Land Acquisition, Restoration, and Public Works

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2025–26 Adopted Budget has a 66.8 percent, or \$330,754,332, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$109,298 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 192.1 percent, or \$14,314,552, primarily due to a projected increase in the Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution project (\$15,000,000), which is partially offset by a decrease in Lake Apopka Rough Fish Removal (\$819,672).
- Operating Capital Outlay will increase by 49.3 percent, or \$35,629, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000) and Computer Hardware Over \$5,000 (\$48,218), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,589).

III. Budget Highlights

- Fixed Capital Outlay will decrease by 80.8 percent, or \$339,085,112, partially due to the rescission of the Grove Land Reservoir and Stormwater Treatment Area Project funding (\$400,000,000), which is partially offset by increases in the Taylor Creek Reservoir Improvements(\$7,543,745), Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000), and C-10 Water Management Area Project (\$36,970,000).
- Interagency Expenditures will decrease by 11.2 percent, or \$6,201,141, primarily due to projected decreases in Lake Apopka Restoration Placeholder (\$3,589,331), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$3,100,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,966,295), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$1,864,732), Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197), City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,979), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$932,490), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,243), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), and City of Umatilla Central Avenue Lift Station (\$655,597), which are offset by increases in Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000) and State and Legislative Appropriation Placeholder - Non Project Specific (\$10,297,782).
- Debt Services will increase by 384.4 percent, or \$67,002, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Program 3.0 — Operation and Maintenance of Works and Lands

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

- Salaries and Benefits will increase by 5.3 percent, or \$510,349 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.99 FTEs from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 4.1 percent, or \$223,623, primarily due to projected increases in Locktending Services (\$53,992), Computer Technology Services (\$63,835), Fire Management — Prescribed Burns (\$72,111), Longleaf Pine Preserve (\$91,217), Lake Jesup Conservation Area (\$97,500), Security

III. Budget Highlights

Services (\$109,000), and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$195,600), which are partially offset by decreases in Lake Apopka North Shore Canal Clearing (\$272,190) and West Augustine — Twelve Mile Swamp (\$220,407).

- Operating Expenses will increase by 44.1 percent, or \$3,288,103, primarily due to projected increases in Crane Creek M-1 Canal Flow Restoration (\$90,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$90,899), Repair and Maintenance of Buildings (\$103,204), Repair and Maintenance of Property and Works (\$242,978), Chemical Supplies (\$492,090), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948), and Black Creek Water Resource Development Project (\$1,440,000).
- Operating Capital Outlay will increase by 24.3 percent, or \$489,006, primarily due to a projected increase in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$438,865).
- Fixed Capital Outlay will decrease by 5.7 percent, or \$851,122, primarily due to projected decreases in Burrell Lock Rehabilitation (\$4,194,090), S-157 Rehabilitation (\$2,662,969), Facility Maintenance and Security Upgrades (\$1,800,000), and Operational Support Placeholder (\$1,055,910), which are partially offset by increases in Mold Remediation and Repairs at District Facilities (\$750,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$1,149,388), C-231 Repair Seepage Areas (\$1,299,750), and Burrell Dam Rehabilitation Construction (\$5,360,090).
- Debt Services will increase by 38.4 percent, or \$76,356, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs, as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

Program 4.0 — Regulation

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

Budget categories showing variances include:

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

III. Budget Highlights

- Debt Services will increase by 414 percent, or \$108,971, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Program 5.0 — Outreach

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

- Salaries and Benefits will increase by 13.6 percent, or \$172,903 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.56 FTEs from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 10.2 percent, or \$12,478, primarily due to projected increases in Consultant Services (\$4,993) and Computer Technology Services (\$8,807), which are offset by a decrease in Legal Settlement (\$2,075).
- Operating Expenses will decrease by 6.8 percent, or \$24,041, primarily due to a projected decrease in Promotional Activities (\$35,000), which is partially offset by increases in Repair and Maintenance of Equipment (\$1,056), Training — No Travel (\$2,177), Memberships, Professional Certifications, and Licenses (\$2,179), Subscriptions (\$2,864), and In-State Training and Related Travel (\$2,950).
- Operating Capital Outlay will increase by 46 percent, or \$3,886, due to a projected increase in Computer Hardware Over \$5,000 (\$6,521), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,635).
- Debt Services will increase by 422.2 percent, or \$8,604, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Program 6.0 — Management and Administration

The program budget for Management and Administration in the FY 2025–26 Adopted Budget has a 5.2 percent, or \$664,217, increase compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.3 percent, or \$179,928 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 9.9 percent, or \$94,792, primarily due to projected increases in Consultant Services (\$17,033), Legal Services / Attorney's Fees (\$19,022), Safety Training (\$35,700), and Computer Technology Services (\$74,787), which are partially offset by a decrease in Legal Settlement (\$55,550).
- Operating Expenses will increase by 7 percent, or \$276,303, primarily due to projected increases in Safety Supplies (\$75,000) and Property Appraiser / Tax Collector Commissions (\$181,697).

III. Budget Highlights

- Operating Capital Outlay will increase by 42.2 percent, or \$33,925, due to a projected increase in Computer Hardware Over \$5,000 (\$59,042), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,117).
- Debt Services will increase by 408.3 percent, or \$79,269, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

III. Budget Highlights

G. Workforce Summary

This section summarizes workforce levels at the District from FY 2021–22 to FY 2025–26. The projected total workforce in FY 2025–26 is 567.09, while the total authorized positions total 555 FTEs.

Table 10. District Workforce from FY 2021–22 to FY 2025–26 by EOG program.

PROGRAM	WORKFORCE CATEGORY	2021–22 to 2025–26		Fiscal Year					Amended to Adopted 2024–25 to 2025–26	
		Difference	% Change	2021–22	2022–23	2023–24	2024–25 Amended Budget	2025–26 Adopted Budget	Difference	% Change
All Programs	Authorized Positions	26.00	4.9%	529.00	537.00	537.00	555.00	555.00	-	0.0%
	Contingent Worker	4.43	102.3%	4.33	6.92	8.31	7.92	8.76	0.84	10.6%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.72	27.6%	2.61	2.61	3.33	3.33	3.33	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	31.15	5.8%	535.94	546.53	548.64	566.25	567.09	0.84	0.1%
Water Resources Planning and Monitoring	Authorized Positions	(1.32)	-1.0%	134.43	135.45	139.44	137.82	133.11	(4.71)	-3.4%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.07	5.8%	1.20	1.23	1.27	1.27	1.27	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.25)	-0.9%	135.63	136.68	140.71	139.09	134.38	(4.71)	-3.4%
Land Acquisition, Restoration, and Public Works	Authorized Positions	3.24	3.6%	90.63	86.44	84.79	95.92	93.87	(2.05)	-2.1%
	Contingent Worker	1.34		-	0.50	0.50	0.50	1.34	0.84	168.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.06	13.6%	0.44	0.46	0.50	0.50	0.50	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	4.64	5.1%	91.07	87.40	85.79	96.92	95.71	(1.21)	-1.2%
Operations and Maintenance of Works and Lands	Authorized Positions	(0.22)	-0.2%	99.36	100.96	98.91	98.15	99.14	0.99	1.0%
	Contingent Worker	2.16	49.9%	4.33	4.33	6.49	6.49	6.49	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.06	13.6%	0.44	0.47	0.51	0.50	0.50	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.00	1.9%	104.13	105.76	105.91	105.14	106.13	0.99	0.9%
Regulation	Authorized Positions	20.98	15.3%	137.03	145.63	146.12	152.89	158.01	5.12	3.3%
	Contingent Worker	0.45		-	0.45	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.16	42.1%	0.38	0.42	0.53	0.54	0.54	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	21.59	15.7%	137.41	146.50	147.10	153.88	159.00	5.12	3.3%
Outreach	Authorized Positions	1.53	14.8%	10.31	10.40	10.28	11.28	11.84	0.56	5.0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.01		-	-	0.01	0.01	0.01	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.54	14.9%	10.31	10.40	10.29	11.29	11.85	0.56	5.0%
Management and Administration	Authorized Positions	1.79	3.1%	57.24	58.12	57.46	58.94	59.03	0.09	0.2%
	Contingent Worker	0.48		-	1.64	0.87	0.48	0.48	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.36	240.0%	0.15	0.03	0.51	0.51	0.51	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.63	4.6%	57.39	59.79	58.84	59.93	60.02	0.09	0.2%

IV. Revenues, Expenditures, and Personnel by Program

IV. Revenues, Expenditures, and Personnel by Program

A. Program Budget Summary

This section provides the FY 2025–26 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 Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

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

In addition, for each program narratives include a Program Title, Program 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 11. Water Resources Planning and Monitoring program budget summary

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 10,594,236	\$12,122,699	\$12,644,278	\$15,391,915	\$15,337,650	\$ (54,265)	-0.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,722,542	3,211,663	4,837,474	4,915,193	4,677,639	(237,554)	-4.8%
Operating Expenses	1,096,881	1,229,466	1,233,142	1,542,062	1,670,018	127,956	8.3%
Operating Capital Outlay	439,946	527,857	545,986	474,530	959,381	484,851	102.2%
Fixed Capital Outlay	9,164	14,616	65,452	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	63,019	78,593	24,888	119,406	94,518	379.8%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 14,862,769	\$17,169,320	\$19,404,925	\$22,348,588	\$22,764,094	\$ 415,506	1.9%

SOURCE OF FUNDS Fiscal Year 2025–26

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

RATE, OPERATING, AND NON-OPERATING Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	133.11	\$10,907,226	\$ 15,337,650	\$ -	\$15,337,650
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	3,380,312	1,297,327	4,677,639
Operating Expenses			1,536,018	134,000	1,670,018
Operating Capital Outlay			959,381	-	959,381
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	119,406	119,406
Reserves — Emergency Response			-	-	-
TOTAL			\$ 21,213,361	\$ 1,550,733	\$22,764,094

IV. Revenues, Expenditures, and Personnel by Program**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	134.43	135.45	139.44	137.82	133.11	(4.71)	-3.4%
Contingent Worker	-	-	-	-	-	-	
Other Personal Services	-	-	-	-	-	-	
Intern	1.20	1.23	1.27	1.27	1.27	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	135.63	136.68	140.71	139.09	134.38	(4.71)	-3.4%

Trends and Changes

This program has annual variations based on water supply planning, monitoring needs, and the MFLs priority list. During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Contracted Services, and Fixed Capital Outlay. Salaries and Benefits show an increase between FY 2021–22 and FY 2023–24 primarily due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget for merit pay increases based on an employee’s documented performance, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System (FRS) as well as merit-based increases based on an employee’s documented performance. The increase under Contracted Services was mainly due to an increase in Water Well Construction Services (\$1,341,624). Fixed Capital Outlay had an increase due to an increase in Walkways / Platforms in Support of Data Collection (\$21,636) as well as a need for District Headquarters Laboratory Upgrades (\$34,652).

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits show an increase in the FY 2024–25 Amended Budget compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Contracted Services show an increase primarily due to increases in Seagrass Mapping and Water Quality Collection (\$101,200), Computer Technology Services (\$163,335), and Water Well Construction Services (\$318,760), which were partially offset by decreases in Scientific Research and Analysis (\$377,566) and Mapping Services and Aerial Photos (\$147,000).

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

IV. Revenues, Expenditures, and Personnel by Program

Operating Capital Outlay had a decrease between FY 2023–24 expenditures and the FY 2024–25 Amended Budget due to a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$68,566), which was offset by increases in Office Furniture / Equipment Over \$5,000 (\$4,480) and Computer Hardware Over \$5,000 (\$47,499). The other contributing factor that caused a decrease in Operating Capital Outlay, as well as a decrease in Debt Services, was a reduction of cross-charges to comply with GASB 96 requirements for SBITAs. The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement.

Finally, Fixed Capital Outlay had a decrease during the same period due to the completion of District Headquarters Laboratory Upgrades (\$34,652) and Walkways / Platforms in Support of Data Collection (\$30,800).

Budget Variances

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

- Salaries and Benefits will increase overall due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. However, there is a 0.4 percent, or \$54,265, decrease in this program due to a reallocation of 4.71 FTEs to program 4.0.
- Contracted Services will decrease by 4.8 percent, or \$237,554, due to projected decreases in Water Well Construction Services (\$761,250), Seagrass Mapping and Water Quality Collection (\$102,400), Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000), Legal Settlement (\$27,775), Materials Test (\$6,500), Florida Water Star (\$4,000), Software Maintenance Services (\$1,121), and Court Reporter and Transcription Services (\$139), which are offset by increases in Fence Services (\$1,800), Scientific Research and Analysis (\$5,510), Legal Services / Attorney's Fees (\$10,311), Computer Technology Services (\$77,940), Consultant Services (\$172,002), Mapping Services and Aerial Photos (\$180,000), and Data Collection and Analysis Services (\$278,068).
- Operating Expenses will increase by 8.3 percent, or \$127,956, due to projected increases in Books and Technical Materials (\$48), Memberships, Professional Certifications, and Licenses (\$117), Office Support Supplies (\$522), Recording and Court Costs (\$584), Meeting Resources (\$746), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$1,000), Travel — District Business (\$1,292), Motor Fuels and Lubricants (\$1,700), Computer Software (\$2,539), Uniforms (\$3,996), In-State Training and Related Travel (\$5,577), Field, Facility, and Fleet — Tools Under \$5,000 (\$7,831), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$19,100), Postage and / or Courier Service (\$31,500), Repair and Maintenance of Equipment (\$33,783), and Laboratory Supplies (\$47,000), which are offset by decreases in Telephone and Communications (\$15,000), Educational Reimbursements (\$4,859), Insurance

IV. Revenues, Expenditures, and Personnel by Program

and Bonds (\$4,760), Cellular Telephones and Accessories (\$1,921), Computer Hardware Under \$5,000 (\$1,539), Moving Expenses (\$945), Training — No Travel (\$229), Out of State Travel / Training (\$74), Advertising (\$34), Office Furniture / Equipment Under \$5,000 (\$8), Rewards, Recognition, Prizes, and Awards (\$4), Subscriptions (\$4), and Printing and Reproduction Services (\$2).

- Operating Capital Outlay will increase by 102.2 percent, or \$484,851, due to projected increases in Water Well Construction Services (\$14,000), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$43,909), Computer Hardware Over \$5,000 (\$67,525), and Office Furniture / Equipment Over \$5,000 (\$364,734), which are offset by a decrease in Telemetry Network Database Enhancement (\$5,317).
- Debt Services shows an increase of 379.8 percent, or \$94,518, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$15,337,650 for 133.11 FTEs
 - 1.1.1 Water Supply Planning (32.67 FTEs)
 - 1.1.2 Minimum Flows and Levels (9.78 FTEs)
 - 1.2 Research, Data Collection, Analysis and Monitoring (75.47 FTEs)
 - 1.3 Technical Assistance (5.5 FTEs)
 - 1.4 Other Water Resources Planning and Monitoring Activities (2.57 FTEs)
 - 1.5 Technology and Information Services (7.12 FTEs)
- Contracted Services
 - Data Collection and Analysis Services (\$1,678,140)
 - Water Well Construction Services (\$1,135,000)
 - Consultant Services (\$642,310)
 - Computer Technology Services (\$518,517)
 - Software Maintenance Services (\$325,033)
 - Mapping Services and Aerial Photos (\$193,000)
 - Scientific Research and Analysis (\$70,000)
 - North Florida-Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
 - Seagrass Mapping and Water Quality Collection (\$25,800)
 - Legal Services / Attorney's Fees (\$15,200)
 - Geographic Information System Analytical Services (\$15,000)
 - Fence Services (\$5,000)
 - Court Reporter and Transcription Services (\$2,639)
 - Materials Test (\$2,000)
- Operating Expenses
 - Laboratory Supplies (\$370,500)
 - Repair and Maintenance of Equipment (\$352,808)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$187,856)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$126,000)
 - Insurance and Bonds (\$122,881)

IV. Revenues, Expenditures, and Personnel by Program

- Postage and / or Courier Service (\$100,000)
- Computer Hardware Under \$5,000 (\$73,029)
- Travel — District Business (\$61,529)
- Telephone and Communications (\$59,264)
- Cellular Telephones and Accessories (\$49,602)
- In-State Training and Related Travel (\$35,104)
- Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$18,000)
- Safety Supplies (\$17,925)
- Books and Technical Materials (\$16,342)
- Training — No Travel (\$15,699)
- Uniforms (\$12,861)
- Office Support Supplies (\$9,721)
- Educational Reimbursements (\$7,783)
- Memberships, Professional Certifications, and Licenses (\$7,477)
- Recording and Court Costs (\$6,695)
- Computer Software (\$6,004)
- Office Furniture / Equipment Under \$5,000 (\$3,590)
- Motor Fuels and Lubricants (\$2,700)
- Out of State Travel / Training (\$1,899)
- Meeting Resources (\$1,313)
- Rental of Other Equipment (\$1,000)
- Rewards, Recognition, Prizes, and Awards (\$911)
- Advertising (\$633)
- Subscriptions (\$500)
- Educational Supplies (\$350)
- Printing and Reproduction Services (\$42)
- Operating Capital Outlay
 - Office Furniture / Equipment Over \$5,000 (\$498,112)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$310,000)
 - Computer Hardware Over \$5,000 (\$137,269)
 - Water Well Construction Services (\$14,000)
- Debt Services
 - Debt Service Principal — Software Subscription (\$100,804)
 - Debt Service Interest — Software Subscription (\$18,602)

IV. 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 12. Land Acquisition, Restoration, and Public Works program budget summary

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 8,365,265	\$ 9,217,675	\$ 10,377,691	\$ 12,134,924	\$ 12,244,222	\$ 109,298	0.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,723,266	2,519,080	4,706,532	7,450,392	21,764,944	14,314,552	192.1%
Operating Expenses	298,158	731,953	6,754,022	416,598	422,038	5,440	1.3%
Operating Capital Outlay	8,387	221,744	203,505	72,218	107,847	35,629	49.3%
Fixed Capital Outlay	10,466,558	32,155,984	64,503,346	419,783,857	80,698,745	(339,085,112)	-80.8%
Interagency Expenditures (Cooperative Funding)	35,776,356	36,464,975	39,040,818	55,300,440	49,099,299	(6,201,141)	-11.2%
Debt	-	42,184	53,587	17,430	84,432	67,002	384.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 58,637,990	\$ 81,353,595	\$125,639,501	\$495,175,859	\$164,421,527	\$ (330,754,332)	-66.8%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,244,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,244,222
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,858,645	-	-	5,888	16,900,000	411	21,764,944
Operating Expenses	415,038	7,000	-	-	-	-	422,038
Operating Capital Outlay	107,847	-	-	-	-	-	107,847
Fixed Capital Outlay	3,432,032	10,732,968	-	10,470,000	56,063,745	-	80,698,745
Interagency Expenditures (Cooperative Funding)	4,095,000	-	-	20,000	44,984,299	-	49,099,299
Debt	84,432	-	-	-	-	-	84,432
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 25,237,216	\$ 10,739,968	\$ -	\$ 10,495,888	\$117,948,044	\$ 411	\$164,421,527

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	93.87	\$ 8,687,831	\$ 12,244,222	\$ -	\$ 12,244,222
Other Personal Services	-	-	-	-	-
Contracted Services	1.34	55,800	2,991,445	18,773,499	21,764,944
Operating Expenses			422,038	-	422,038
Operating Capital Outlay			107,847	-	107,847
Fixed Capital Outlay			-	80,698,745	80,698,745
Interagency Expenditures (Cooperative Funding)			-	49,099,299	49,099,299
Debt			-	84,432	84,432
Reserves — Emergency Response			-	-	-
TOTAL			\$ 15,765,552	\$ 148,655,975	\$164,421,527

IV. Revenues, Expenditures, and Personnel by Program**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	90.63	86.44	84.79	95.92	93.87	(2.05)	-2.1%
Contingent Worker	-	0.50	0.50	0.50	1.34	0.84	168.0%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.46	0.50	0.50	0.50	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	91.07	87.40	85.79	96.92	95.71	(1.21)	-1.2%

Trends and Changes

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

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there were noticeable increases in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget for merit pay increases based on an employee's documented performance, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. Operating Expenses had a significant increase primarily due to funding received from the state for the Lake Apopka Hydrilla Treatment (\$6,405,398). Operating Capital Outlay had an increase mainly due to the progression of the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$149,161).

When comparing expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations were indicated for all major object categories. Salaries and Benefits in the FY 2024–25 Amended Budget show an increase to align with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance.

IV. Revenues, Expenditures, and Personnel by Program

Contracted Services had an increase between expenditures in FY 2023–24 and the FY 2024–25 Amended Budget, primarily due to increases in Lake Apopka Rough Fish Removal (\$1,007,687), state-funded Feasibility Studies for the Ocklawaha Basin as well as the Lower and Middle Basins (\$900,000), Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy (\$500,000), and Data Collection and Analysis Services (\$315,359), which were partially offset by the completion of the FY 2023–24 Lake Apopka Hydrilla Treatment (\$432,170). The decrease in Operating Expenses is also mainly attributed to the completion of the FY 2023–24 Lake Apopka Hydrilla Treatment. The increase in Fixed Capital Outlay is primarily attributed to legislative funding appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) in FY 2024–25, that was then rescinded during the FY 2025–26 legislative season in Senate Bill 2500. Since the program's budget and expenditures are primarily driven by the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken, actual expenditures and budgets could fluctuate significantly from one year to another.

Budget Variances

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2025–26 Adopted Budget has a 66.8 percent, or \$330,754,332, decrease compared to the FY 2024–25 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 0.9 percent, or \$109,298 in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 192.1 percent, or \$14,314,552, due to projected increases in Court Reporter and Transcription Services (\$417), Legal Services / Attorney's Fees (\$6,845), Temporary (Contingent) Labor Services (\$35,000), Computer Technology Services (\$53,204), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$135,000), Scientific Research and Analysis (\$178,500), Mapping Services and Aerial Photos (\$200,000), Abandoned Artesian Well Plugging (\$300,000), Consultant Services (\$540,150), Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000), and Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000), which are offset by decreases in Lake Apopka Rough Fish Removal (\$819,672), Feasibility Studies — Lower and Middle Basins (\$600,000), Data Collection and Analysis Services (\$599,332), Central Florida Water Initiative (CFWI) Wekiva Basin and Lake Sylvan Minimum Flows and Levels (MFLs) Prevention and Recovery Strategy (\$500,000), Feasibility Studies — Ocklawaha Basin (\$300,000), Surveying Services (\$300,000), Lake Apopka Submersed Aquatic Vegetation Restoration (\$246,429), Upper St. Johns River Basin Rough Fish Removal (\$148,700), Lake Apopka Sand Farm Wetland Clearing (\$95,720),

IV. Revenues, Expenditures, and Personnel by Program

Legal Settlement (\$11,125), Software Maintenance Services (\$7,704), and Lake Apopka Sand Farm Alum Treatment (\$5,882).

- Operating Expenses will increase by 1.3 percent, or \$5,440, due to projected increases in Printing and Reproduction Services (\$7), Office Furniture / Equipment Under \$5,000 (\$11), Safety Supplies (\$75), Advertising (\$100), Memberships, Professional Certifications, and Licenses (\$166), Rewards, Recognition, Prizes, and Awards (\$251), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Office Support Supplies (\$654), Recording and Court Costs (\$894), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,800), Computer Software (\$1,819), Meeting Resources (\$2,510), Travel — District Business (\$3,271), Repair and Maintenance of Equipment (\$6,469), and In-State Training and Related Travel (\$8,254), which are offset by decreases in Telephone and Communications (\$10,103), Educational Reimbursements (\$5,847), Insurance and Bonds (\$2,499), Cellular Telephones and Accessories (\$1,009), Moving Expenses (\$662), Computer Hardware Under \$5,000 (\$582), Subscriptions (\$352), Books and Technical Materials (\$170), Training — No Travel (\$77), Out of State Travel / Training (\$38), and Uniforms (\$2).
- Operating Capital Outlay will increase by 49.3 percent, or \$35,629, due to projected increases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000) and Computer Hardware Over \$5,000 (\$48,218), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$22,589).
- Fixed Capital Outlay will decrease by 80.8 percent, or \$339,085,112, due to the rescission of the Grove Land Reservoir and Stormwater Treatment Area Project funding (\$400,000,000) and the progression of the Black Creek Water Resource Development Project (\$2,297,782), as well as decreases in Land Purchases and Support Services (\$380,215), Lake Apopka West Marsh Restoration (\$324,740), Lake Apopka Innovative Total Phosphorus Removal (\$296,120), and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$70,000), which are offset by increases in Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000), Taylor Creek Reservoir Improvements (\$7,543,745), Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000), and C-10 Water Management Area Project (\$36,970,000).
- Interagency Expenditures will decrease by 11.2 percent, or \$6,201,141, due to projected decreases in Lake Apopka Restoration Placeholder (\$3,589,331), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$3,100,000), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,966,295), City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$1,864,732), Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197), City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,979), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$932,490), City of West Melbourne Septic-

IV. Revenues, Expenditures, and Personnel by Program

to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,243), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243), City of Umatilla Central Avenue Lift Station (\$655,597), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of Crescent City Prospect Street Water Main Replacement (\$575,724), City of Fellsmere State Street Reservoir Expansion (\$546,000), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$500,000), Brevard County Pioneer Road Denitrification (\$483,750), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), Durbin Creek Sod Farm Irrigation Conversion (\$249,835), Districtwide Cost-share Placeholder — Non Project Specific (\$219,688), Water Conservation Program (\$168,545), Crescent Lake Farms LLC Precision Fertilizer Application Equipment (\$150,000), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791), City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500), Sun Ag LLC Surface Water Pump (\$83,124), Robrick Nursery Inc. Soil Moisture Sensors (\$74,383), L and M Farms of North Florida LLC Precision Fertilizer Equipment and Land Leveling with Pipe Drops (\$71,497), Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500), Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502), Walker Farms Irrigation Conversion (\$41,250), Blue Sky Farm Cover Crop Equipment (\$35,625), Orlando Utilities Commission Water Conservation Rebates (\$33,900), Tom West Blueberries Irrigation Conversion (\$26,694), J & A Land Company Inc. Irrigation Retrofit (\$22,264), Lars Hagstrom Ferneries LLC — Irrigation Retrofit (\$19,569), DeLee Produce GPS Equipment (\$17,550), Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000), Mike Revels Farms Riser Culverts (\$7,648), Concetta G. Ronco Revocable Trust Fertigation System (\$6,150), Florida Research Center for Agricultural Sustainability Variable Rate Fertilizer Equipment (\$4,463), Indian River Lagoon Coastal Wetland Restoration Program – Sternstein Restoration Project (\$3,020), and Indian River Lagoon Projects Placeholder (\$1), which are offset by increases in Coastal Wetland Restoration Program (\$13,010), Green Infrastructure / Resiliency Project Placeholder (\$18,000), City of Vero Beach Stormwater Treatment Plant (\$18,104), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$94,012), Pine Meadows Hydro Improvements (\$200,000), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$274,672), Indian River Lagoon Interagency Agreement (\$462,538), Agricultural Cost-share Program Placeholder (\$535,380), North Florida Regional Water Supply Plan Project (\$2,819,879), Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000), and State and Legislative Appropriation Placeholder - Non Project Specific (\$10,297,782).

- Debt Services will increase by 384.4 percent, or \$67,002, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

IV. Revenues, Expenditures, and Personnel by Program

Major Budget Items

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

- Salaries and Benefits – \$12,244,222 for 93.87 FTEs
 - 2.1 Land Acquisition (5 FTEs)
 - 2.2.1 Water Resource Development Projects (6.17 FTEs)
 - 2.2.3 Other Water Source Development Activities (3.28 FTEs)
 - 2.3 Surface Water Projects (72.82 FTEs)
 - 2.6 Other Acquisition and Restoration Activities (1.57 FTEs)
 - 2.7 Technology and Information Services (5.03 FTEs)
- Contracted Services
 - Lake Jesup Restoration Water Quality via Management of Historical Phosphorus Pollution (\$15,000,000)
 - Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning (\$1,500,000)
 - Abandoned Artesian Well Plugging (\$1,250,000)
 - Lake Apopka Rough Fish Removal (\$993,500)
 - Lake George Rough Fish Removal (\$723,700)
 - Consultant Services (\$572,493)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$500,000)
 - Computer Technology Services (\$282,578)
 - Mapping Services and Aerial Photos (\$275,000)
 - Scientific Research and Analysis (\$178,500)
 - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$150,000)
 - Emerald Marsh Conservation Area 5 Peat Removal — Lake County (\$100,000)
 - Software Maintenance Services (\$90,045)
 - Temporary (Contingent) Labor Services (\$55,800)
 - Upper St. Johns River Basin Rough Fish Removal (\$50,000)
 - Data Collection and Analysis Services (\$25,000)
 - Legal Services / Attorney's Fees (\$8,800)
 - Vegetation Management and Planting Services (\$8,000)
 - Court Reporter and Transcription Services (\$1,528)
- Operating Expenses
 - Insurance and Bonds (\$86,889)
 - Computer Hardware Under \$5,000 (\$51,638)
 - Telephone and Communications (\$41,905)
 - In-State Training and Related Travel (\$40,244)
 - Travel — District Business (\$35,800)
 - Repair and Maintenance of Equipment (\$35,273)
 - Cellular Telephones and Accessories (\$35,073)
 - Training — No Travel (\$21,361)
 - Memberships, Professional Certifications, and Licenses (\$9,678)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$9,260)
 - Advertising (\$6,367)

IV. Revenues, Expenditures, and Personnel by Program

- Recording and Court Costs (\$6,139)
- Office Support Supplies (\$6,001)
- Educational Reimbursements (\$5,504)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,500)
- Safety Supplies (\$4,250)
- Computer Software (\$4,245)
- Meeting Resources (\$3,737)
- Uniforms (\$3,494)
- Books and Technical Materials (\$2,508)
- Out of State Travel / Training (\$1,343)
- Lake Apopka Rough Fish Removal (\$1,300)
- Upper St. Johns River Basin Rough Fish Removal (\$1,300)
- Lake George Rough Fish Removal (\$1,300)
- Office Furniture / Equipment Under \$5,000 (\$1,225)
- Rewards, Recognition, Prizes, and Awards (\$1,179)
- Rental of Other Equipment (\$400)
- Subscriptions (\$100)
- Printing and Reproduction Services (\$25)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$97,061)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,000)
 - Office Furniture / Equipment Over \$5,000 (\$786)
- Fixed Capital Outlay
 - C-10 Water Management Area Project (\$38,470,000)
 - Ponce de Leon New Smyrna Beach Land Acquisition (\$19,720,000)
 - Taylor Creek Reservoir Improvements (\$17,368,745)
 - Land Purchases and Support Services (\$4,500,000)
 - Indian River Lagoon Project Design Services (\$500,000)
 - Lake George Conservation Area Hydrologic Restoration — Resiliency (\$90,000)
 - Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$50,000)
- Interagency Expenditures
 - State and Legislative Appropriation Placeholder - Non Project Specific (\$13,250,000)
 - Indian River Lagoon Projects Placeholder (\$10,614,420)
 - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$10,500,000)
 - Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility (\$5,000,000)
 - North Florida Regional Water Supply Plan Project (\$2,819,879)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$850,000)

IV. Revenues, Expenditures, and Personnel by Program

- Indian River Lagoon Interagency Agreement (\$500,000)
- Coastal Wetland Restoration Program (\$400,000)
- Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000)
- Pine Meadows Hydro Improvements (\$200,000)
- Water Conservation Rebate Program (\$50,000)
- Abandoned Artesian Well Plugging (\$40,000)
- Debt Services
 - Debt Service Principal — Software Subscription (\$71,278)
 - Debt Service Interest — Software Subscription (\$13,154)

IV. Revenues, Expenditures, and Personnel by Program

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

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 13. Operation and Maintenance of Works and Lands program budget summary

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 7,408,356	\$ 8,467,914	\$ 9,151,268	\$ 9,590,068	\$ 10,100,417	\$ 510,349	5.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,813,704	3,868,420	3,761,415	5,465,875	5,689,498	223,623	4.1%
Operating Expenses	5,041,245	5,517,540	5,567,507	7,454,922	10,743,025	3,288,103	44.1%
Operating Capital Outlay	1,806,968	1,468,298	1,934,877	2,014,052	2,503,058	489,006	24.3%
Fixed Capital Outlay	8,249,674	3,960,572	8,094,387	14,976,822	14,125,700	(851,122)	-5.7%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	51,331	197,258	213,099	198,940	275,296	76,356	38.4%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 26,371,278	\$ 23,480,002	\$ 28,722,553	\$ 39,700,679	\$ 43,436,994	\$ 3,736,315	9.4%

SOURCE OF FUNDS

Fiscal Year 2025–26

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

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	99.14	\$ 7,010,797	\$ 10,100,417	\$ -	\$ 10,100,417
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	3,760,101	1,929,397	5,689,498
Operating Expenses			9,448,025	1,295,000	10,743,025
Operating Capital Outlay			2,503,058	-	2,503,058
Fixed Capital Outlay			-	14,125,700	14,125,700
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	275,296	275,296
Reserves — Emergency Response			-	-	-
TOTAL			\$ 25,811,601	\$ 17,625,393	\$ 43,436,994

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	99.36	100.96	98.91	98.15	99.14	0.99	1.0%
Contingent Worker	4.33	4.33	6.49	6.49	6.49	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.47	0.51	0.50	0.50	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	104.13	105.76	105.91	105.14	106.13	0.99	0.9%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

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

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

Fluctuations during the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, are noticeable under Salaries and Benefits and Debt Services. Salaries and Benefits show an increase due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget for merit pay increases based on an employee's documented performance, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. All debt within 3.0 is directly related to the implementation of GASB 87 pertaining to lessee agreements and GASB 96 related to SBITAs. Under GASB 87, leases are no longer classified as operating and capital leases. Instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and the current lease expires in December 2031. These do not include borrowing or bonding.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Fixed Capital Outlay. Salaries and Benefits in the FY 2024–25 Amended Budget show an increase when compared to expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Contracted Services are budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in variances between actual needs and budget. Operating Expenses, when comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, show an increase primarily due to increases in Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$73,608), Repair and Maintenance of Buildings (\$110,414), Chemical Supplies (\$160,152), Rental of Buildings and

IV. Revenues, Expenditures, and Personnel by Program

Property (\$182,000), Chemical Supplies — Invasive Plant Management (\$186,461), Motor Fuels and Lubricants (\$209,465), Utilities (\$317,465), and Insurance and Bonds (\$382,875). Fixed Capital Outlay shows an increase primarily due to increases in Facility Maintenance and Security Upgrades (\$1,800,000), Operational Support Placeholder (\$1,055,910), and Burrell Lock Rehabilitation (\$4,070,950), which were partially offset by a decrease in S-157 Rehabilitation (\$1,188,507).

Budget Variances

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

- Salaries and Benefits will increase by 5.3 percent, or \$510,349 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.99 FTEs from program 2.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 4.1 percent, or \$223,623, due to projected increases in Court Reporter and Transcription Services (\$139), Software Maintenance Services (\$264), Legal Services / Attorney's Fees (\$10,800), Janitorial Services (\$27,896), Consultant Services (\$41,308), Locktending Services (\$53,992), Computer Technology Services (\$63,835), Fire Management — Prescribed Burns (\$72,111), Longleaf Pine Preserve (\$91,217), Lake Jesup Conservation Area (\$97,500), Security Services (\$109,000), and Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$195,600), which are offset by decreases in Lake Apopka North Shore Canal Clearing (\$272,190), West Augustine — Twelve Mile Swamp (\$220,407), Legal Settlement (\$25,000), Mechanical Services (\$17,156), and Vegetation Management and Planting Services (\$5,286).
- Operating Expenses will increase by 44.1 percent, or \$3,288,103, due to projected increases in Printing and Reproduction Services (\$2), Travel — District Business (\$32), Advertising (\$33), Training — No Travel (\$63), Cellular Telephones and Accessories (\$212), Books and Technical Materials (\$217), Meeting Resources (\$240), Promotional Activities (\$250), Subscriptions (\$447), Insurance and Bonds (\$528), Recording and Court Costs (\$894), Field, Facility, and Fleet — Tools Under \$5,000 (\$943), Office Support Supplies (\$998), Computer Hardware Under \$5,000 (\$1,227), Computer Software (\$1,991), Office Furniture / Equipment Under \$5,000 (\$2,919), Permits and Other Fees (\$3,000), Safety Supplies (\$3,500), Educational Reimbursements (\$4,823), Uniforms (\$4,900), Rental of Other Equipment (\$7,140), In-State Training and Related Travel (\$7,779), Janitorial Supplies (\$10,000), Tires and Tubes (\$10,000), Repair and Maintenance of Equipment (\$75,589), Crane Creek M-1 Canal Flow Restoration (\$90,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$90,899), Repair and Maintenance of Buildings (\$103,204), Repair and Maintenance of Property and Works (\$242,978), Chemical Supplies (\$492,090), Dispersed Water Storage / Nutrient Reduction Pilot Project with

IV. Revenues, Expenditures, and Personnel by Program

Fellsmere Joint Venture (\$768,948), and Black Creek Water Resource Development Project (\$1,440,000), which are offset by decreases in Fire Management — Prescribed Burns (\$61,889), Telephone and Communications (\$8,757), Memberships, Professional Certifications, and Licenses (\$3,829), Motor Fuels and Lubricants (\$1,971), Moving Expenses (\$671), and Out of State Travel / Training (\$626).

- Operating Capital Outlay will increase by 24.3 percent, or \$489,006, due to projected increases in Motor Vehicles (\$39,485), Computer Hardware Over \$5,000 (\$52,262), and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$438,865), which are offset by decreases in Office Furniture / Equipment Over \$5,000 (\$22,853), Fire Management — Prescribed Burns (\$14,753), and Field Activities — Land Management (\$4,000).
- Fixed Capital Outlay will decrease by 5.7 percent, or \$851,122, due to projected decreases in Burrell Lock Rehabilitation (\$4,194,090), S-157 Rehabilitation (\$2,662,969), Facility Maintenance and Security Upgrades (\$1,800,000), Operational Support Placeholder (\$1,055,910), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$490,768), Chip Seal Fellsmere Grade (\$451,705), District Headquarters Chiller #1 Replacement (\$425,000), Palm Bay Service Center Fleet Building Roof Replacement (\$325,000), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$281,450), Upgrade Lake Apopka North Shore Pump Stations with Remote Operations (\$209,122), Sawgrass Lake Pump Station — North Rehabilitation (\$150,000), C-54 Erosion Repairs (\$150,000), Indian Lake Road Concrete Work – Tiger Bay State Forest (\$93,285), District Headquarters Restroom / Breakroom Renovations (\$85,000), Manatee Barriers (\$79,948), District Headquarters Generator Control Panel Upgrades (\$75,000), Seal Tom Lawton Parking Lot (\$50,000), Walkways / Platforms in Support of Data Collection (\$37,732), S-157 Wingwalls and Manatee Overlook (\$37,031), Recap Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$13,592), and Stabilize Lust Road Slope with Geosynthetic (SOX) (\$10,257), which are offset by increases in Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements (\$14,000), Capital Facilities Structural and Mechanical Repairs (\$500,000), Field Activities — Land Management (\$503,509), Lake Apopka Lock and Dam Rehabilitation (\$600,000), District Headquarters Administration Roof Replacement (\$650,000), Mold Remediation and Repairs at District Facilities (\$750,000), Moss Bluff Lock Rehabilitation Design (\$1,000,000), Infrastructure Rehabilitation and Improvements (\$1,149,388), C-231 Repair Seepage Areas (\$1,299,750), and Burrell Dam Rehabilitation Construction (\$5,360,090).
- Debt Services will increase by 38.4 percent, or \$76,356, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

IV. Revenues, Expenditures, and Personnel by Program

Major Budget Items

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

- Salaries and Benefits – \$10,100,417 for 99.14 FTEs
 - 3.1 Land Management (31.22 FTEs)
 - 3.2 Works (31.22 FTEs)
 - 3.3 Facilities (6.5 FTEs)
 - 3.4 Invasive Plant Control (7.78 FTEs)
 - 3.5 Other Operations and Maintenance Activities (2.64 FTEs)
 - 3.6 Fleet Services (14.5 FTEs)
 - 3.7 Technology and Information Services (5.28 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$2,944,047)
 - Fire Management — Prescribed Burns (\$430,000)
 - Locktending Services (\$325,000)
 - Janitorial Services (\$300,000)
 - Computer Technology Services (\$296,177)
 - Security Services (\$250,000)
 - Mechanical Services (\$215,000)
 - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements (\$200,000)
 - Software Maintenance Services (\$119,377)
 - Longleaf Pine Preserve (\$115,217)
 - Consultant Services (\$113,561)
 - Lake Jesup Conservation Area (\$100,000)
 - Surveying Services (\$60,000)
 - Remove / Mulch Canal Vegetation (\$50,000)
 - Pest Control (\$41,000)
 - Electrical Services (\$38,000)
 - Coastal Oaks Preserve (\$26,280)
 - Mapping Services and Aerial Photos (\$25,000)
 - Environmental Management (\$23,000)
 - Legal Services / Attorney's Fees (\$15,200)
 - Court Reporter and Transcription Services (\$2,639)
- Operating Expenses
 - Black Creek Water Resource Development Project (\$1,440,000)
 - Chemical Supplies (\$1,275,000)
 - Utilities (\$1,258,000)
 - Insurance and Bonds (\$1,038,493)
 - Motor Fuels and Lubricants (\$956,000)
 - Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$768,948)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$757,250)
 - Repair and Maintenance of Equipment (\$682,875)
 - Repair and Maintenance of Property and Works (\$610,391)
 - Repair and Maintenance of Buildings (\$606,000)

IV. Revenues, Expenditures, and Personnel by Program

- Chemical Supplies — Invasive Plant Management (\$200,000)
- Rental of Charter Aircraft and Pilot for Land Management Activities (\$195,000)
- Rental of Buildings and Property (\$182,000)
- Tires and Tubes (\$150,000)
- Crane Creek M-1 Canal Flow Restoration (\$90,000)
- In-State Training and Related Travel (\$55,813)
- Computer Hardware Under \$5,000 (\$54,124)
- Safety Supplies (\$51,491)
- Seeds, Sod, Shrubs, and Fertilizer (\$44,000)
- Telephone and Communications (\$43,922)
- Janitorial Supplies (\$40,000)
- Rental of Other Equipment (\$38,500)
- Cellular Telephones and Accessories (\$36,761)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$31,500)
- Uniforms (\$25,082)
- Permits and Other Fees (\$23,200)
- Travel — District Business (\$21,320)
- Office Furniture / Equipment Under \$5,000 (\$13,161)
- Office Support Supplies (\$11,305)
- Memberships, Professional Certifications, and Licenses (\$6,329)
- Educational Reimbursements (\$5,768)
- Training — No Travel (\$5,230)
- Freight, Moving, and Storage (\$5,000)
- Computer Software (\$4,449)
- Recording and Court Costs (\$3,694)
- Other Utilities (\$2,500)
- Meeting Resources (\$2,463)
- Printing and Reproduction Services (\$2,042)
- Books and Technical Materials (\$1,742)
- Out of State Travel / Training (\$1,407)
- Advertising (\$783)
- Promotional Activities (\$750)
- Subscriptions (\$450)
- Rewards, Recognition, Prizes, and Awards (\$282)
- Operating Capital Outlay
 - Motor Vehicles (\$1,240,500)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$1,160,000)
 - Computer Hardware Over \$5,000 (\$101,734)
 - Office Furniture / Equipment Over \$5,000 (\$824)
- Fixed Capital Outlay
 - Burrell Dam Rehabilitation Construction (\$5,450,000)
 - Infrastructure Rehabilitation and Improvements (\$1,610,000)
 - C-231 Repair Seepage Areas (\$1,300,000)
 - Field Activities — Land Management (\$1,038,700)
 - Moss Bluff Lock Rehabilitation Design (\$1,000,000)

IV. Revenues, Expenditures, and Personnel by Program

- Lake Apopka Lock and Dam Rehabilitation (\$1,000,000)
- Mold Remediation and Repairs at District Facilities (\$750,000)
- District Headquarters Administration Roof Replacement (\$650,000)
- Capital Facilities Structural and Mechanical Repairs (\$500,000)
- Levee Repairs (\$375,000)
- S-157 Wingwalls and Manatee Overlook (\$300,000)
- Security Residence Repairs and Upgrades (\$62,000)
- Walkways / Platforms in Support of Data Collection (\$50,000)
- Heating, Ventilation, and Air Conditioning Systems Improvements and Replacements (\$40,000)
- Debt Services
 - Debt Service Interest — Long Term Lease (\$106,800)
 - Debt Service Principal — Long Term Lease (\$80,000)
 - Debt Service Principal — Software Subscription (\$74,709)
 - Debt Service Interest — Software Subscription (\$13,787)

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 14. Regulation program budget summary

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 11,470,209	\$ 13,299,853	\$ 14,501,676	\$ 17,494,949	\$ 18,785,267	\$ 1,290,318	7.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	648,586	408,140	436,706	1,176,659	1,249,277	72,618	6.2%
Operating Expenses	422,612	486,749	470,459	578,377	622,797	44,420	7.7%
Operating Capital Outlay	12,221	276,767	94,907	109,059	156,790	47,731	43.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	65,457	79,031	26,321	135,292	108,971	414.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,553,628	\$ 14,536,966	\$ 15,582,779	\$ 19,385,365	\$ 20,949,423	\$ 1,564,058	8.1%

SOURCE OF FUNDS Fiscal Year 2025–26

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

RATE, OPERATING, AND NON-OPERATING Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	158.01	\$ 13,346,045	\$ 18,785,267	\$ -	\$ 18,785,267
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	1,239,185	10,092	1,249,277
Operating Expenses			622,797	-	622,797
Operating Capital Outlay			156,790	-	156,790
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	135,292	135,292
Reserves — Emergency Response			-	-	-
TOTAL			\$ 20,804,039	\$ 145,384	\$ 20,949,423

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

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	137.03	145.63	146.12	152.89	158.01	5.12	3.3%
Contingent Worker	-	0.45	0.45	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.42	0.53	0.54	0.54	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	137.41	146.50	147.10	153.88	159.00	5.12	3.3%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes under Salaries and Benefits and Operating Capital Outlay. The increase in Salaries and Benefits is due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget for merit pay increases based on an employee's documented performance, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increase in Operating Capital Outlay is primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$55,175). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement.

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Amended Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Contracted Services had a substantial increase largely due to increases in Computer Technology Services (\$180,808) and Consultant Services (\$389,531). Operating Expenses shows an increase mainly due to increases in Repair and Maintenance of Equipment (\$15,522), Computer Hardware Under \$5,000 (\$15,731), and Insurance and Bonds (\$53,257). Operating Capital Outlay shows an increase due to increases in Office Furniture / Equipment Over \$5,000 (\$35,300) and Computer Hardware Over \$5,000 (\$51,389), which were offset by decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$17,362) as well as a decrease due to GASB 96 requirements for SBITAs. The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This also explains the decrease in Debt Services.

IV. Revenues, Expenditures, and Personnel by Program

Budget Variances

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

Budget categories showing variances include:

- Salaries and Benefits will increase by 7.4 percent, or \$1,290,318, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 5.12 FTEs mainly from program 1.0. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 6.2 percent, or \$72,618, due to projected increases in Court Reporter and Transcription Services (\$138), Legal Services / Attorney's Fees (\$52,189), Consultant Services (\$63,684), and Computer Technology Services (\$106,412), which are offset by decreases in Legal Settlement (\$128,475), Temporary (Contingent) Labor Services (\$18,000), and Software Maintenance Services (\$3,330).
- Operating Expenses will increase by 7.7 percent, or \$44,420, due to projected increases in Printing and Reproduction Services (\$2), Uniforms (\$4), Meeting Resources (\$4), Advertising (\$34), Out of State Travel / Training (\$66), Travel — District Business (\$99), Training — No Travel (\$353), Rewards, Recognition, Prizes, and Awards (\$504), Safety Supplies (\$595), Books and Technical Materials (\$733), Memberships, Professional Certifications, and Licenses (\$1,140), Office Support Supplies (\$1,202), Cellular Telephones and Accessories (\$1,713), Office Furniture / Equipment Under \$5,000 (\$2,167), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,360), Computer Software (\$3,138), Recording and Court Costs (\$3,791), Computer Hardware Under \$5,000 (\$3,885), Insurance and Bonds (\$4,242), Educational Reimbursements (\$5,152), In-State Training and Related Travel (\$12,804), and Repair and Maintenance of Equipment (\$12,840), which are offset by decreases in Telephone and Communications (\$11,390), Moving Expenses (\$1,000), and Subscriptions (\$18).
- Operating Capital Outlay will increase by 43.8 percent, or \$47,731, due to a projected increase in Computer Hardware Over \$5,000 (\$81,771), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$34,040).
- Debt Services will increase by 414 percent, or \$108,971, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$18,785,267 for 158.01 FTEs
 - 4.1 Consumptive Use Permitting (26.98 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (2.69 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (96.81 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (23.47 FTEs)
 - 4.5 Technology and Information (8.06 FTEs)

IV. Revenues, Expenditures, and Personnel by Program

- Contracted Services
 - Consultant Services (\$495,601)
 - Computer Technology Services (\$452,796)
 - Software Maintenance Services (\$144,285)
 - Legal Services / Attorney's Fees (\$74,800)
 - Data Collection and Analysis Services (\$50,000)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Court Reporter and Transcription Services (\$12,985)
- Operating Expenses
 - Insurance and Bonds (\$139,230)
 - Computer Hardware Under \$5,000 (\$82,745)
 - Telephone and Communications (\$67,149)
 - Repair and Maintenance of Equipment (\$56,668)
 - Cellular Telephones and Accessories (\$56,201)
 - Recording and Court Costs (\$47,180)
 - In-State Training and Related Travel (\$29,066)
 - Postage and / or Courier Service (\$22,000)
 - Travel — District Business (\$14,702)
 - Advertising (\$13,617)
 - Books and Technical Materials (\$12,070)
 - Safety Supplies (\$11,870)
 - Training — No Travel (\$11,195)
 - Memberships, Professional Certifications, and Licenses (\$10,359)
 - Educational Reimbursements (\$8,819)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$8,600)
 - Office Support Supplies (\$7,113)
 - Computer Software (\$6,802)
 - Uniforms (\$5,166)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
 - Office Furniture / Equipment Under \$5,000 (\$3,516)
 - Out of State Travel / Training (\$2,152)
 - Rewards, Recognition, Prizes, and Awards (\$1,126)
 - Meeting Resources (\$312)
 - Printing and Reproduction Services (\$208)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$155,530)
 - Office Furniture / Equipment Over \$5,000 (\$1,260)
- Debt Services
 - Debt Service Principal — Software Subscription (\$114,215)
 - Debt Service Interest — Software Subscription (\$21,077)

IV. 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 15. Outreach program budget summary

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 1,012,388	\$ 1,082,118	\$ 1,100,119	\$ 1,275,593	\$ 1,448,496	\$ 172,903	13.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	43,022	42,736	62,462	122,869	135,347	12,478	10.2%
Operating Expenses	86,317	276,882	338,736	352,932	328,891	(24,041)	-6.8%
Operating Capital Outlay	966	20,574	11,114	8,448	12,334	3,886	46.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	4,850	6,006	2,038	10,642	8,604	422.2%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,142,693	\$ 1,427,160	\$ 1,518,437	\$ 1,761,880	\$ 1,935,710	\$ 173,830	9.9%

SOURCE OF FUNDS

Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,448,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,448,496
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	134,553	-	-	742	-	52	135,347
Operating Expenses	328,891	-	-	-	-	-	328,891
Operating Capital Outlay	12,334	-	-	-	-	-	12,334
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	10,642	-	-	-	-	-	10,642
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,934,916	\$ -	\$ -	\$ 742	\$ -	\$ 52	\$ 1,935,710

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.84	\$ 1,097,735	\$ 1,448,496	\$ -	\$ 1,448,496
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	74,553	60,794	135,347
Operating Expenses			328,891	-	328,891
Operating Capital Outlay			12,334	-	12,334
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	10,642	10,642
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,864,274	\$ 71,436	\$ 1,935,710

IV. Revenues, Expenditures, and Personnel by Program**WORKFORCE**

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

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	10.31	10.40	10.28	11.28	11.84	0.56	5.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	0.01	0.01	0.01	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10.31	10.40	10.29	11.29	11.85	0.56	5.0%

Trends and Changes

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

Over the last five years, the program has maintained a steady FTE count with minor adjustments from year to year. In FY 2025–26 the program's FTEs will increase to 12.64.

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there are noticeable changes in Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state's FY 2023–24 budget for merit pay increases based on an employee's documented performance, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee's documented performance. The increase under Operating Expenses was mainly due to an increase in Educational Supplies in support of the District's educational water conservation program (\$254,230), which was partially offset by a decrease in Promotional Activities (\$6,973). The increase under Operating Capital Outlay is primarily due to an increase in Office Furniture / Equipment Over \$5,000 (\$5,221), as well as cross-charges to comply with GASB 96 requirements for SBITAs (\$4,193). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This also explains the decrease between the FY 2023–24 expenditures and the FY 2024–25 Amended Budget for Operating Capital Outlay and Debt Services.

IV. Revenues, Expenditures, and Personnel by Program

When comparing the expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Amended Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Contracted Services increased mainly due to a budgeted line for Legislative Services (\$18,000) for a shared position in Washington, D.C., funded by Florida’s five water management districts and the Blue School Grant Program (\$26,237). Operating Expenses increased primarily due to an increase in Promotional Activities (\$39,339), which was partially offset by a decrease in Educational Supplies (\$52,730).

Budget Variances

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

- Salaries and Benefits will increase by 13.6 percent, or \$172,903, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections, which include a reallocation of 0.56 FTEs from program 2.0. Additionally, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance.
- Contracted Services will increase by 10.2 percent, or \$12,478, due to projected increases in Court Reporter and Transcription Services (\$1), Legal Services / Attorney’s Fees (\$833), Consultant Services (\$4,993), and Computer Technology Services (\$8,807), which are offset by decreases in Legal Settlement (\$2,075) and Software Maintenance Services (\$81).
- Operating Expenses will decrease by 6.8 percent, or \$24,041, due to projected decreases in Promotional Activities (\$35,000), Printing and Reproduction Services (\$1,262), Telephone and Communications (\$800), Safety Supplies (\$750), Moving Expenses (\$77), and Rewards, Recognition, Prizes, and Awards (\$3), which are offset by increases in Out of State Travel / Training (\$7), Travel — District Business (\$9), Books and Technical Materials (\$11), Office Support Supplies (\$51), Recording and Court Costs (\$59), Cellular Telephones and Accessories (\$201), Computer Software (\$251), Computer Hardware Under \$5,000 (\$403), Insurance and Bonds (\$498), Uniforms (\$550), Educational Reimbursements (\$585), Repair and Maintenance of Equipment (\$1,056), Training — No Travel (\$2,177), Memberships, Professional Certifications, and Licenses (\$2,179), Subscriptions (\$2,864), and In-State Training and Related Travel (\$2,950).
- Operating Capital Outlay will increase by 46 percent, or \$3,886, due to a projected increase in Computer Hardware Over \$5,000 (\$6,521), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$2,635).

IV. Revenues, Expenditures, and Personnel by Program

- Debt Services will increase by 422.2 percent, or \$8,604, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$1,448,496 for 11.84 FTEs
 - 5.1 Water Resource Education (2 FTEs)
 - 5.2 Public Information (8.71 FTEs)
 - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.5 FTEs)
 - 5.6 Technology and Information Services (0.63 FTEs)
- Contracted Services
 - Blue School Grant Program (\$60,000)
 - Computer Technology Services (\$35,617)
 - Legislative Services (\$18,000)
 - Software Maintenance Services (\$11,350)
 - Consultant Services (\$8,971)
 - Legal Services / Attorney's Fees (\$1,200)
 - Court Reporter and Transcription Services (\$209)
- Operating Expenses
 - Educational Supplies (\$201,500)
 - Promotional Activities (\$21,000)
 - In-State Training and Related Travel (\$16,570)
 - Subscriptions (\$15,200)
 - Office Furniture / Equipment Under \$5,000 (\$11,016)
 - Insurance and Bonds (\$10,952)
 - Travel — District Business (\$10,931)
 - Printing and Reproduction Services (\$7,003)
 - Computer Hardware Under \$5,000 (\$6,509)
 - Telephone and Communications (\$5,282)
 - Training — No Travel (\$4,876)
 - Memberships, Professional Certifications, and Licenses (\$4,463)
 - Cellular Telephones and Accessories (\$4,421)
 - Repair and Maintenance of Equipment (\$4,194)
 - Office Support Supplies (\$1,621)
 - Uniforms (\$1,460)
 - Educational Reimbursements (\$694)
 - Computer Software (\$535)
 - Recording and Court Costs (\$292)
 - Out of State Travel / Training (\$169)
 - Books and Technical Materials (\$138)
 - Advertising (\$50)
 - Rewards, Recognition, Prizes, and Awards (\$10)
 - Meeting Resources (\$5)

IV. Revenues, Expenditures, and Personnel by Program

- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$12,235)
 - Office Furniture / Equipment Over \$5,000 (\$99)
- Debt Services
 - Debt Service Principal — Software Subscription (\$8,984)
 - Debt Service Interest — Software Subscription (\$1,658)

IV. Revenues, Expenditures, and Personnel by Program

G. Program 6.0 — 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 16. Management and Administration program budget summary

	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Actual- Audited)	Fiscal Year 2024–25 (Amended Budget)	Fiscal Year 2025–26 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 5,496,258	\$ 6,019,602	\$ 6,696,721	\$ 7,777,445	\$ 7,957,373	\$ 179,928	2.3%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	702,320	570,587	672,738	955,185	1,049,977	94,792	9.9%
Operating Expenses	2,898,458	3,060,197	3,072,085	3,930,552	4,206,855	276,303	7.0%
Operating Capital Outlay	9,746	207,905	60,592	80,439	114,364	33,925	42.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	49,012	61,753	19,414	98,683	79,269	408.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,106,782	\$ 9,907,303	\$10,563,889	\$12,763,035	\$13,427,252	\$ 664,217	5.2%

SOURCE OF FUNDS Fiscal Year 2025–26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,957,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,957,373
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,042,629	-	-	6,880	-	468	1,049,977
Operating Expenses	4,206,855	-	-	-	-	-	4,206,855
Operating Capital Outlay	114,364	-	-	-	-	-	114,364
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	98,683	-	-	-	-	-	98,683
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 13,419,904	\$ -	\$ -	\$ 6,880	\$ -	\$ 468	\$13,427,252

IV. Revenues, Expenditures, and Personnel by Program

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2025–26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	59.03	\$ 5,623,279	\$ 7,957,373	\$ -	\$ 7,957,373
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	1,042,629	7,348	1,049,977
Operating Expenses			4,206,855	-	4,206,855
Operating Capital Outlay			114,364	-	114,364
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	98,683	98,683
Reserves — Emergency Response			-	-	-
TOTAL			\$ 13,321,221	\$ 106,031	\$ 13,427,252

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2024–25 to 2025–26	
	2021–22	2022–23	2023–24	2024–25	2025–26	Difference	% Change
Authorized Positions	57.24	58.12	57.46	58.94	59.03	0.09	0.2%
Contingent Worker	-	1.64	0.87	0.48	0.48	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.03	0.51	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	57.39	59.79	58.84	59.93	60.02	0.09	0.2%

Trends and Changes

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

During the three-year comparison period of expenditures, from FY 2021–22 through FY 2023–24, there were noticeable increases in Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase primarily due to proactive recruiting for districtwide vacancies, alignment with the state’s FY 2023–24 budget for merit pay increases based on an employee’s documented performance, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications. In addition, the budget was adjusted to account for increased costs related to the FRS as well as merit-based increases based on an employee’s documented performance. Operating Capital Outlay experienced an increase primarily due to an increase in Software Subscription Right of Use (\$43,113) to comply with GASB 96 requirements for SBITAs. The District’s Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This also explains the decrease between the FY 2023–24 expenditures and the FY 2024–25 Amended Budget for Debt Services.

When comparing expenditures in FY 2023–24 to the FY 2024–25 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2024–25 Amended Budget show an increase when compared to the expenditures in FY 2023–24 to align with the Governor’s FY 2024–25 Focus on Florida’s Future Budget. The District’s budget was modified to potentially grant merit pay increases based on an

IV. Revenues, Expenditures, and Personnel by Program

employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Contracted Services indicated an increase primarily due to an increase in Computer Technology Services (\$126,103). Operating Expenses increased mainly due to an increase in Property Appraiser / Tax Collector Commissions (\$716,771). Operating Capital Outlay had an increase due to increases in Office Furniture / Equipment Over \$5,000 (\$26,036) and Computer Hardware Over \$5,000 (\$36,924), which were offset by a reduction in Software Subscription Right of Use (\$43,113) related to the addition of a SBITA contract related to GASB 96. Per GASB 96 a portion of the subscription must be recorded as Capital Outlay in the initial year of the subscription.

Budget Variances

The program budget for Management and Administration in the FY 2025–26 Adopted Budget has a 5.2 percent, or \$664,217, increase compared to the FY 2024–25

Amended Budget. Budget categories showing variances include:

- Salaries and Benefits will increase by 2.3 percent, or \$179,928, in this program due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance.
- Contracted Services will increase by 9.9 percent, or \$94,792, due to projected increases in Training Services (\$1,000), Health and Wellness (\$2,000), Auditing and Accounting Services (\$5,000), Consultant Services (\$17,033), Legal Services / Attorney's Fees (\$19,022), Safety Training (\$35,700), and Computer Technology Services (\$74,787), which are offset by decreases in Legal Settlement (\$55,550), Software Maintenance Services (\$3,644), and Court Reporter and Transcription Services (\$556).
- Operating Expenses will increase by 7 percent, or \$276,303, due to projected increases in Out of State Travel / Training (\$31), Training — No Travel (\$103), Educational Reimbursements (\$146), Office Support Supplies (\$439), Subscriptions (\$493), Uniforms (\$502), Recording and Court Costs (\$778), Cellular Telephones and Accessories (\$804), Insurance and Bonds (\$1,991), Computer Hardware Under \$5,000 (\$2,190), Computer Software (\$2,259), In-State Training and Related Travel (\$2,375), Moving Expenses (\$3,355), Memberships, Professional Certifications, and Licenses (\$4,165), Advertising (\$6,367), Repair and Maintenance of Equipment (\$9,035), Safety Supplies (\$75,000) and Property Appraiser / Tax Collector Commissions (\$181,697), which are offset by decreases in Telephone and Communications (\$8,950), Other Utilities (\$4,000), Rewards, Recognition, Prizes, and Awards (\$1,798), Office Furniture / Equipment Under \$5,000 (\$515), Books and Technical Materials (\$89), Travel — District Business (\$53), Meeting Resources (\$13), and Printing and Reproduction Services (\$9).

IV. Revenues, Expenditures, and Personnel by Program

- Operating Capital Outlay will increase by 42.2 percent, or \$33,925, due to a projected increase in Computer Hardware Over \$5,000 (\$59,042), which is offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$25,117).
- Debt Services will increase by 408.3 percent, or \$79,269, due to the timing of the annual journal entry that will be recorded for FY 2024–25 during the year-end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$7,957,373 for 59.03 FTEs
 - 6.1.1 Executive Direction (8.5 FTEs)
 - 6.1.2 General Counsel (3.6 FTEs)
 - 6.1.3 Inspector General (1 FTE)
 - 6.1.4 Administrative Support (24.5 FTEs)
 - 6.1.6 Procurement/Contract Administration (8 FTEs)
 - 6.1.7 Human Resources (7 FTEs)
 - 6.1.8 Communications (Telecommunications) (0.55 FTEs)
 - 6.1.9 Technology and Information Services (5.88 FTEs)
- Contracted Services
 - Computer Technology Services (\$330,272)
 - Training Services (\$194,200)
 - Consultant Services (\$186,974)
 - Software Maintenance Services (\$105,231)
 - Auditing and Accounting Services (\$100,000)
 - Safety Training (\$60,000)
 - Legal Services / Attorney's Fees (\$28,800)
 - Temporary (Contingent) Labor Services (\$20,000)
 - Health and Wellness (\$19,500)
 - Court Reporter and Transcription Services (\$5,000)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$3,507,967)
 - Insurance and Bonds (\$101,555)
 - Safety Supplies (\$84,700)
 - Computer Hardware Under \$5,000 (\$60,355)
 - Rewards, Recognition, Prizes, and Awards (\$58,552)
 - Advertising (\$57,354)
 - Telephone and Communications (\$48,978)
 - Memberships, Professional Certifications, and Licenses (\$42,749)
 - Cellular Telephones and Accessories (\$40,993)
 - Repair and Maintenance of Equipment (\$38,890)
 - Travel — District Business (\$33,158)
 - In-State Training and Related Travel (\$31,848)
 - Travel — Board and Authorized Persons (\$18,000)
 - Office Support Supplies (\$17,541)
 - Training — No Travel (\$11,867)
 - Recording and Court Costs (\$7,000)

IV. Revenues, Expenditures, and Personnel by Program

- Educational Reimbursements (\$6,432)
- Moving Expenses (\$6,000)
- Meeting Resources (\$5,920)
- Computer Software (\$4,962)
- Promotional Activities (\$4,100)
- Other Utilities (\$4,000)
- Uniforms (\$3,542)
- Office Furniture / Equipment Under \$5,000 (\$3,492)
- Books and Technical Materials (\$3,300)
- Out of State Travel / Training (\$1,570)
- Subscriptions (\$1,000)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$80)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$113,445)
 - Office Furniture / Equipment Over \$5,000 (\$919)
- Debt Services
 - Debt Service Principal — Software Subscription (\$83,309)
 - Debt Service Interest — Software Subscription (\$15,374)

V. Contacts

V. Contacts



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