ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2026–27
Final Budget

(Pursuant to Section 373.536, *Florida Statutes*)

Adopted September 18, 2026

sjrwmd.com/finance

St. Johns River Water Management District

Final Budget

Budget Year 2026–27

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Barbara Johnston, J.D., Director, Division of Administrative Services
Melissa J. Licourt, CPA, CGFO, Budget Director, Office of Financial Services

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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 14, 2026, the Governing Board approved the tentative fiscal year (FY) 2026–27 millage rate and budget. Following Board approval, the FY 2026–27 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, 2026, statutory deadline.

In compliance with the statutory requirements, the District has conducted two public hearings for the FY 2026–27 budget before the final budget adoption. The first hearing took place on September 4, 2026. On September 18, 2026, the Governing Board conducted the second hearing and adopted the FY 2026–27 millage rate and the final budget. The District now submits this adopted FY 2026–27 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 28, 2026, 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

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 *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		

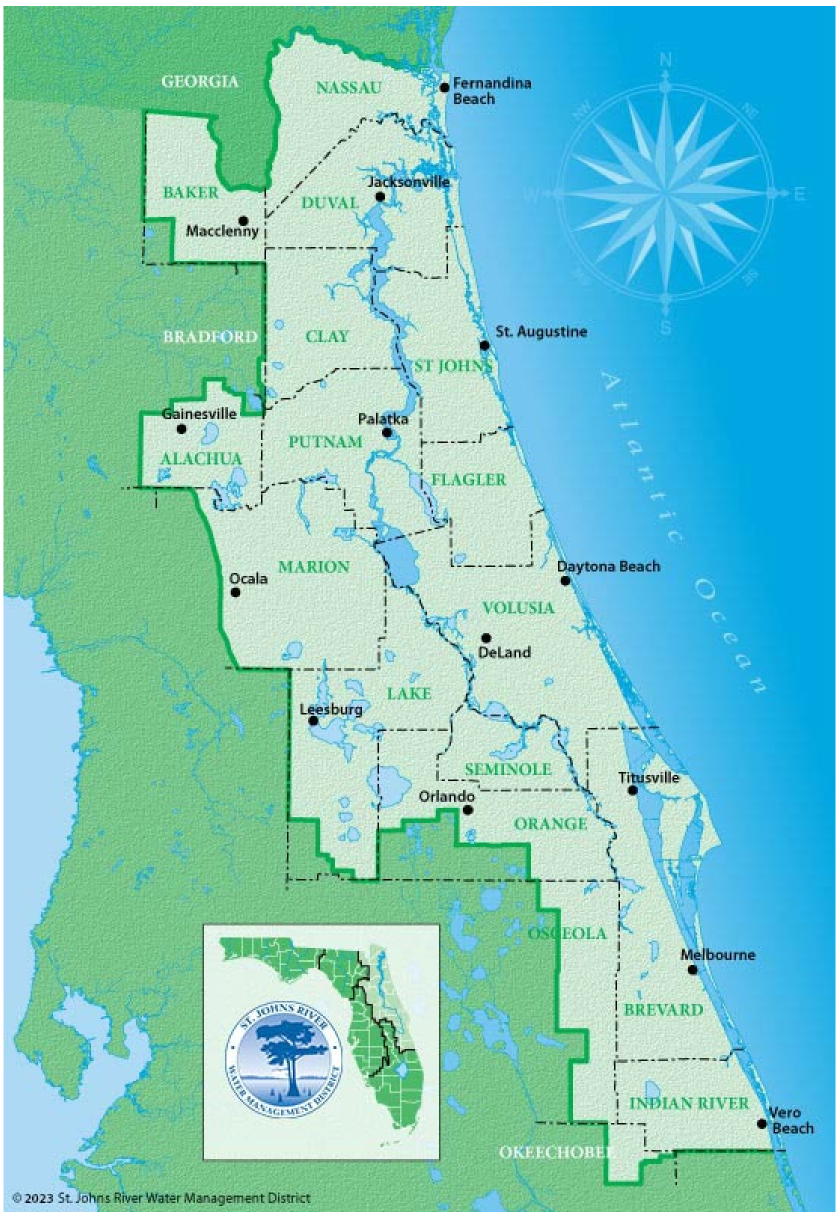

Figure 1 – District Map

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 7.3 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) and District-constructed flood control levees, 175 miles of farm or project levees, 12 major flood control structures, 113 minor water control structures, 27 weirs, and 14 pump stations. In addition, the District maintains 90 miles of canals, more than 1,700 miles of roadways and trails, and three navigational locks. The District owns an interest in approximately 785,096 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 555 full-time equivalent positions (FTEs) in Fiscal Year (FY) 2026–27. The FTEs work out of multiple locations, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. The telephones and addresses for District Headquarters and individual service centers are listed below.

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

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

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

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

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C. Mission and Guiding Principles of the District

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

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

- Water Supply
    - Develop, implement, and update regional water supply plans (RWSPs) for each of the District's three water supply planning regions
    - Develop and update hydrologic models for use in water supply planning
    - Coordinate with other water management districts on RWSPs
    - Facilitate collaborative regional project development in areas of constrained groundwater resources
    - Maintain and implement the MFL Priority List and schedule
    - Develop and update hydrologic models for use in setting MFLs
    - Develop and improve MFL determination and assessment methods
    - Engage stakeholders in MFL development
    - Develop and implement prevention and recovery strategies
    - Continue to provide water conservation education through public presentations and targeted public outreach programs such as the Water Less campaign
    - Promote the use of the Florida Water Star^{SM} certification program for new residential and commercial development
    - Establish effective, quantifiable, and achievable water conservation practices through the consumptive use permitting program
    - Expand and enhance partnerships with agriculture through the implementation of the District's Agricultural Cost-Share Program
    - Provide financial incentives to increase levels of water conservation through continuation of the District's Water Conservation Rebate Program
    - Continue implementation of the Abandoned Artesian Well Program
    - Encourage the development and implementation of regional water resource development projects through partnerships
    - Focus the use of District funds on regional water resource development projects
- Water Quality
    - Maintain long-term water quality and hydrology monitoring networks
    - Cost-effectively operate the District's water quality laboratory
    - Analyze and share accurate water quality data and information

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- Flood Protection and Floodplain Management
    - Operate and maintain the District's structural flood protection systems
    - Implement renovations or replacements of water control structures as scheduled, including but not limited to, replacing wingwalls at S-157; refurbishing the Burrell Dam; replacing or refurbishing the Apopka Dam; refurbishing S-161; and refurbishing gates at multiple water control structures
    - Implement Capital Improvement projects to maintain flood protection while enhancing the water resource to improve water supply including Taylor Creek and C-10 Reservoir projects
    - Collaborate with District partners to build more resilient communities through conservation, cost-share, and research efforts
    - Preserve and restore the floodplains of rivers, lakes, and coastal communities that provide flood water storage
    - Ensure new development will not cause adverse flooding through implementation of the District's permitting program
    - Collect and share real-time data on water levels with the U.S. Geological Survey, National Weather Service, and local governments
    - Coordinate with local, state, and federal partners to minimize flood damage after major storm events and maintain District flood protection systems
- Natural Systems
    - Focus on acquiring fee or less-than-fee simple interest (conservation easements) in properties that enhance optimal land management boundaries and ecosystem resilience in floodplains to provide water resource and natural systems protection
    - Pursue partnerships to further land acquisition and management efforts
    - Ensure land management actions fulfill approved land management plans
    - Focus land management efforts on prescribed fire, invasive vegetation management, restoration and enhancement of natural communities, protection of lands from degradation, vandalism, and erosion
    - Pursue the annual goal of enhancing natural systems habitats by conducting prescribed burns on 35,000 acres of District-managed lands
    - Provide for resource-based recreation where appropriate

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D. Development of the District Budget

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

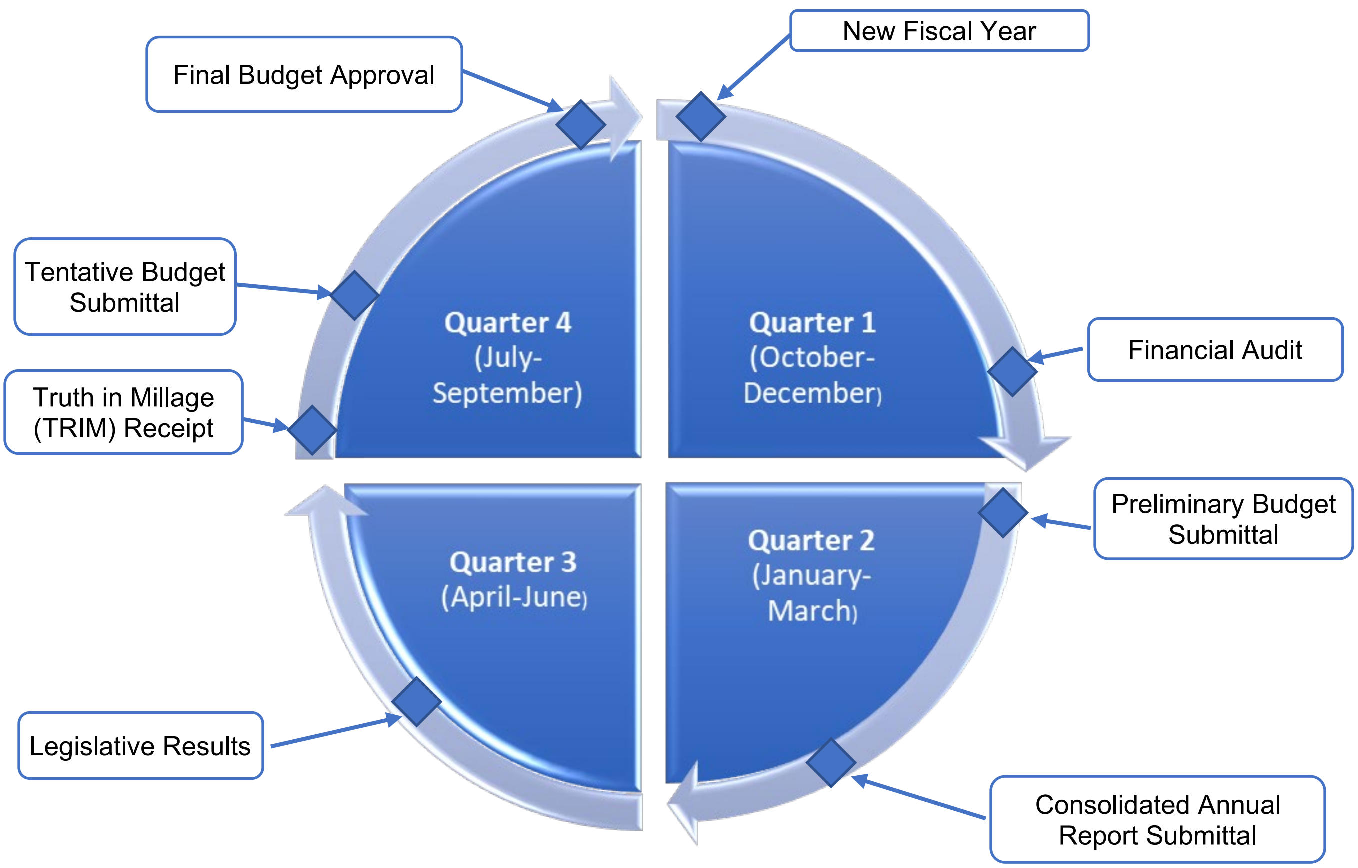

Figure 2 – Budget Process

The District held two TRIM public hearings in September 2026. The first public hearing took place on September 4, 2026, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing took place on September 18, 2026, 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 Executive Office of the Governor (EOG) or LBC prior to the Final Budget adoption hearing.

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

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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.

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.

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.

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.
    - As indicated in the table below, the District does have an individual variance in excess of 25 percent from the Preliminary Budget for Program 2.0. Two

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major budget categories account for the majority of the 47.3 percent, or $39,764,525, variance for Program 2.0. Contracted Services increased by 331.1 percent, or $20,330,706, mainly due to the FY 2025–26 appropriation rebudget of the Lake Jesup In-Lake Phosphorus Reduction ($15,000,000), as well as a new FY 2026–27 appropriation for the Lake Jesup and Lake Apopka Study Restoration Strategies ($5,000,000).

Fixed Capital Outlay increased 40.4 percent, or $14,396,301, primarily due to an alternative water supply (AWS) project, Taylor Creek Reservoir Improvements, ($40,000,000), which includes a $15,000,000 rebudget of an appropriation from FY 2025–26.

Table 1. Summary of Individual Variances in excess of 25 percent from the Preliminary Budget

EOG program	Fiscal Year 2026–27 (Preliminary Budget)	Fiscal Year 2026–27 (Tentative Budget)	Difference in $ (Tentative-Adopted)	Difference in % (Tentative-Adopted)
1.0 Water Resources Planning and Monitoring	$ 22,813,268	$ 22,957,029	$ 143,761	0.6%
2.0 Land Acquisition, Restoration, and Public Works	83,984,703	123,749,228	39,764,525	47.3%
3.0 Operation and Maintenance of Works and Lands	37,000,837	43,745,849	6,745,012	18.2%
4.0 Regulation	21,635,119	21,829,428	194,309	0.9%
5.0 Outreach	1,967,382	1,969,583	2,201	0.1%
6.0 Management and Administration	13,790,640	14,208,524	417,884	3.0%
TOTAL	**$ 181,191,949**	**$ 228,459,641**	**$ 47,267,692**	**26.1%**

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.

Table 2. Summary of Outreach and Management and Administration Programs Compared to Total Budget

Program	FY 2026–27 Tentative Budget	% of Total Budget
5.0 Outreach	$ 1,969,583	0.9%
6.0 Management and Administration	$ 14,208,524	6.2%
Grand Total (programs 1.0 through 6.0)	**$ 228,459,641**	**100.0%**
5.0 and 6.0 Total	**$ 16,178,107**	**7.1%**

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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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	Present draft Preliminary Budget to Governing Board
December 15	Preliminary Budget due to DEP for review
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 13	District Governing Board approves the January 15 submittal of the Preliminary Budget (373.535(1)(a), F.S.)
January 15	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April–May	Districts continue evaluation and refinement of the budget
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to districts – TRIM (193.023(1) and 200.065(1), F.S.)
July 13	Tentative Budget due to DEP for review
July 14	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August TBD (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 2 (or sooner)	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 4	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S)
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 18	Public hearing to adopt the Final Budget and final millage rate at District Headquarters, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September TBD (within three days of adoption)	Send copies of the resolution adopting the millage rate and budget to counties served by the district (200.065(4), F.S.)
September 30	District fiscal year ends

III. Budget Highlights

A. FY 2025–26 Current Year Accomplishments and Efficiencies

Minimum Flows and Levels (MFLs)

- Complete draft MFLs metric assessments (i.e., freeboard or deficit assessments) and surface water yield scenarios for Upper Ocklawaha River Basin Chain of Lakes.
- Complete MFLs report and initiate peer review for Lake Weir.
- Complete documentation and updates, per peer review, of statistical modeling approach for MFLs lakes.
- Complete documentation and initiate data collection using newly developed MFLs biomonitoring approach.
- Initiate MFLs data collection and metrics development for the Lower Ocklawaha and Palatlakaha rivers.
- Complete MFLs Network Optimization redundancy analysis.
- Complete model updates and MFLs assessments for the following lakes and St. Johns River reaches:
    - Lakes
        - Butler
        - Broward
        - Dias
        - Daugherty
        - Hires
        - Shaw
        - Stella
        - Three Island
    - St. Johns River reaches
        - St. Johns River 1.5 miles downstream of Lake Washington weir
        - Lake Washington (St. Johns River)
        - Lake Monroe (St. Johns River)
        - St. Johns River at State Road (SR) 44 Deland
        - St. Johns River at SR 50
- Initiate statistical modeling for Swan Lake.
- Initiate data collection for model updates for the following lakes:
    - Como
    - Little Como
    - Banana
    - Trone
    - Silver
- Obtain Governing Board Approval of Johns Lake MFL.

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Modeling

- Model development for the Upper St. Johns River Basin (USJRB) and the Middle St. Johns River Basin (MSJRB) real-time flood forecasting project, funded by the Resilient Florida Program Planning Grant, is expected to be completed in FY 2025–26.
- The Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning Project contract, funded by the Resilient Florida Program Planning Grant, was executed in December 2025.
- The District anticipates completing two hydrologic and water quality models in the remainder of FY 2025–26:
    - Indian River Lagoon (IRL) hydrodynamic model
    - Lake Jesup hydrodynamic and water quality model
- The District completed five hydrologic and water quality models in the first half of FY 2025–26:
    - Middle and Lower St. Johns River hydrodynamic salinity model
    - Middle and Lower St. Johns River hydrodynamic flood model
    - Water yield evaluation for the Taylor Creek Reservoir/St. Johns River Water Supply Project
    - USJRB regulation schedule change evaluation
    - Carson Platt Water Management Plan evaluation
- During FY 2025–26, the District continued work on the following regional groundwater flow models:
    - The Southern District Density Dependent Model (S3DM) flow and transport model was finalized in the first quarter of FY 2025–26. Predictive sea level rise and climatic scenarios performed using this model will be used to support resiliency efforts and water supply planning for the 2027 Central Springs East Coast (CSEC) Regional Water Supply Plan (RWSP).
    - The Central Springs Model (CSM) version 1.1 (v1.1) will be utilized to support the groundwater pumping impact assessment of multiple CSEC MFL spring and lake systems in FY 2025–26. The CSM v1.1 was used to perform the 2027 CSEC RWSP water use scenarios and pumping impact evaluation.
    - The East Central Florida Transient Expanded (ECFTX) model version 3.0 development was initiated in FY 2025–26. The District will work jointly with the Southwest Florida Water Management District (SWFWMD) and South Florida Water Management District (SFWMD) to identify and perform model refinements in FY 2025–26. The current version of the model, ECFTX v2.0, will be utilized to support MFL prevention and recovery strategy development in the Wekiva River Basin and regional water supply planning efforts for the 2027 CSEC RWSP.

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Abandoned Artesian Well Plugging

- In FY 2024–25, the District abandoned 171 wells with a combined flow of 19.16 million gallons per day (mgd). In the first half of FY 2025–26, 109 wells with a combined flow of 12.4 mgd were abandoned. The program typically abandons 15–25 wells each month.

Permitting

- The District anticipates issuing 3,300 environmental resource permits (ERPs) by the end of FY 2025–26.
- The District anticipates issuing 265 consumptive use permits (CUPs) by the end of FY 2025–26.

Regional Water Supply Planning (RWSP) Areas

- The following are planned updates for the three RWSP areas by the end of FY 2025–26:
    - Central Florida Water Initiative (CFWI)
        - The 2025 CFWI RWSP update was approved at the November 2025 Governing Board meeting.
        - The Wekiva Basin MFLs Prevention and Recovery Strategy Project Conceptualization Study was initiated in April 2025 and was completed in May 2026.
    - Central Springs/East Coast
        - Development of the 2027 CSEC RWSP kicked off in the second quarter of FY 2024–25.
        - Draft population and water demand projections through 2050 for the CSEC planning region were posted online for stakeholder review in the first quarter of FY 2025–26.
        - The technical methods workshop associated with the 2027 CSEC RWSP was held during the third quarter of FY 2025–26. The purpose of this workshop is to present to stakeholders the assessment tools and methodologies that are proposed for utilization in the associated water resource assessment.
        - The water resource assessment, which will identify constraints within the planning region through 2050, is expected to be completed by the end of FY 2025–26.
        - In November 2025, the Governing Board approved addendums to the 2023 Joint North Florida Regional Water Supply Plan and the 2014 Lower Santa Fe Ichetucknee River (LSFIR) MFL Recovery Strategy. These addenda updated the list of water supply and water resource development and water conservation projects.
        - In November 2025, the Governing Board approved the 2025 Implementation Strategy for the LSFIR MFLs that will be implemented upon ratification of the updated LSFIR MFLs by the Florida Legislature.

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Multi-basin or Districtwide projects

- Districtwide Cost-Share
  - The District has cost-share projects in all four strategic planning basins. Twenty-four are anticipated to complete by the end of FY 2025–26.
- Land Acquisition and Management Activities
  - The District owns, manages, or has interests in approximately 785,096 acres of land acquired for the purposes of water management, water supply and conservation, and the protection of water resources. District staff continually seek opportunities to acquire land to further these goals and priorities. Management activities on the 434,845 acres managed by the District include prescribed burns, management of nuisance and invasive species, recreational opportunities, and habitat management and restoration. These activities, as well as updates to land management plans and regular land management review team meetings, occur on a regular basis throughout each year.
- Taylor Creek Reservoir Improvements
  - Located in eastern Orange and Osceola counties, the Taylor Creek Reservoir currently provides surface water to the City of Cocoa for potable water use and for agricultural irrigation by other users. Taylor Creek Reservoir Improvements is the first phase of a significant AWS project known as the Taylor Creek Reservoir/St. Johns River Water Supply Project. Design activities for this project phase are in progress, and the District's consultant anticipates completing the 30-percent design phase and initiating 60-percent design phase in FY 2025–26. The project at build-out can provide up to 54 mgd of water to the City of Cocoa and other water suppliers in the Upper St. Johns River, Middle St. Johns River, and IRL basins.

Lower St. Johns River Planning Basin

- Doctors Lake Enhanced Effluent Treatment Project
  - Doctors Lake, in Clay County, has experienced water quality issues due to nutrient loading from stormwater runoff and other nonpoint sources, such as septic tank effluent. This pay-by-performance project is capable of reducing the phosphorus (P) content of reclaimed water used for irrigation within the watershed. The project, which is highly effective at removing phosphorus, will continue operation throughout FY 2030–31.
- Black Creek Water Resource Development Project
  - This project, located in southwest Clay County, will recharge the Upper Floridan aquifer using environmentally sustainable higher flows from the South Fork of Black Creek. It is capable of diverting up to 10 mgd during higher flow periods through a 17-mile-long transmission pipeline, providing water quality treatment, and discharging treated water into Alligator Creek, which flows directly to Lake Brooklyn. The project is expected to contribute to regional MFL recovery by increasing groundwater and surface water

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levels in downstream lakes. The pump station and transmission pipeline, which were completed last year, have been used intermittently to test completed portions of the treatment system during the first three quarters of FY 2025–26, and DEP approved partial completion of the system. Full-system testing has been delayed by drought conditions in 2026 but is expected to be completed by the end of FY 2025–26. Initial test discharges to Alligator Creek began in the first quarter of FY 2025–26 and have continued as water has been available.

- Lower St. Johns River Basin Feasibility Study
    - This study, funded by DEP, focuses on cost-effective nutrient load reduction projects to improve water quality within the lower basin of the St. Johns River. The study is scheduled to be completed by the end of FY 2025–26.

Middle St. Johns River Planning Basin

- Lake George Conservation Area Hydrologic Restoration
    - The Lake George Conservation Area (LGCA) is comprised of nearly 12,000 acres of conservation land and floodplain along the northeastern shore of Lake George in Putnam and Volusia counties. This hydrologic restoration project includes removing two existing culverts and replacing them with low-water crossings and installing a gate on the end of an additional culvert to control water levels. This project is one of several key strategies identified in the November 2011 LGCA Land Management Plan to restore and protect the water resources of the LGCA. Design and permitting will be completed in FY 2025–26, and construction will begin by the beginning of FY 2026–27.
- Lake Jesup Nutrient Reduction Project
    - In 2021, a preliminary water quality improvement study for Lake Jesup in Seminole County was completed. The study indicated that treatment technologies located on a relatively small upland footprint could remove an appreciable amount of nutrients from the lake more efficiently than other treatment alternatives, such as a wetland treatment system, which requires more land. Startup of bench top testing occurred in the second quarter of FY 2025–26 and the monitoring phase of the bench top study will continue through most of FY 2025–26 with monitoring expected to be completed in the third quarter. The results of this benchtop study will be used to evaluate the feasibility of advancing the project and to determine whether additional design work is warranted.

- Lake Jesup Sediment Phosphorus Inactivation Project
    - DEP's 2019 Lake Jesup BMAP update estimated that legacy P from internal sediment recycling contributes approximately 35 percent of the annual P inputs to the water column. During the 2025 legislative session, $15 million was allocated for a project to treat Lake Jesup's sediments with Lanthanum Modified Bentonite (LMB) to reduce bioavailable

phosphorus within the sediments. LMB is effective at binding phosphorus and is unaffected by the low-redox conditions expected in Lake Jesup's highly organic sediments. The District solicited proposals from contractors to conduct the work, and the contract was approved by the District's Governing Board in July 2026.

- Middle St. Johns River Basin Feasibility Study
    - This study, funded by DEP, focuses on cost-effective nutrient load reduction projects to improve water quality within the middle basin of the St. Johns River. The study is scheduled to be completed by the end of FY 2025–26.

<u>Ocklawaha River Planning Basin</u>

- 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 2025–26. This work will continue for the remainder of the fiscal year. Muck farm restoration is responsible for significant water quality improvements.
    - More than 2,000 linear feet of the C-231 levee has been regraded to increase stability and seepage safety factors in the first two quarters of FY 2025–26. An additional 2,000 linear feet of levee is expected to be stabilized by the end of the fiscal year.
- Nutrient management through rough fish harvesting
    - The subsidized harvest of gizzard shad, a rough fish, removes the phosphorus from the lake via removal of the fish and reduces phosphorus recycling caused by the fish as they feed and resuspend lake bottom sediments. The FY 2025–26 harvest removed approximately 538,488 pounds of fish from Lake Apopka, resulting in a reduction of 4,437 pounds of phosphorus. Rough fish are also harvested from Lake George in the MSJRB between May and September. During FY 2024–25, 1.15 million pounds of fish were removed from Lake George, containing 9,497 pounds of phosphorus. Harvests for FY 2025–26 are anticipated to be similar to the previous year's harvest for Lake George.
- Burrell Lock Rehabilitation Project
    - Construction continued on the rehabilitation of the Burrell Lock structure during the first three quarters of FY 2025–26 and is expected to be completed by the end of FY 2025–26. The Burrell Lock provides navigation along a portion of the Upper Ocklawaha River.
- Burrell Dam Rehabilitation Project
    - Construction began during the second quarter of FY 2025–26 and will be ongoing for the rest of FY 2025–26. The Burrell Dam is a major flood control structure along the Upper Ocklawaha River.

III. Budget Highlights

- Apopka-Beauclair Lock and Dam Project
    - Negotiations with an engineering firm to complete the design of replacement of the Apopka-Beauclair Lock and Dam with expanded facilities were completed in the second quarter of FY 2025–26. This begins the design process on the rehabilitation and upgrade of this water control structure and navigation lock near the headwaters of the Upper Ocklawaha River (downstream from Lake Apopka). Design will continue through FY 2026–27.
- Ocklawaha River Basin Feasibility Study
    - This study, funded by DEP, focuses on cost-effective nutrient load reduction projects to improve water quality within the Ocklawaha River Basin. The study is scheduled to be completed by the end of FY 2025–26.
- Lake Apopka North Shore
    - All water quality pump stations on the north shore were upgraded to allow for remote operations in the second quarter of FY 2025–26.
    - The District commenced multiple nutrient reduction projects in the first two quarters of FY 2025–26 including regrading the Sand Farm and Long Scott properties to flow into the Duda property. This will eliminate or minimize the amount of nutrient-laden surface waters flowing directly into the Apopka-Beauclair Canal. These projects are all expected to be completed by the end of the fiscal year.
    - Demolition and processing of multiple concrete pads associated with past warehouse and processing facilities commenced in the second quarter of FY 2025–26, and all work will be completed by the end of the fiscal year. The concrete rubble will be used to stabilize the shoreline along Lake Apopka and the north shore during the remainder of FY 2025–26.
    - The Marsh Flow-Way pump station will be refurbished in FY 2025–26. Two of the five pumps will be reconditioned. All discharge piping will be inspected and replaced as necessary, and the pump basin will be dewatered and reconstructed to its original configuration. This work is expected to begin and be completed by the end of the fiscal year.
    - Two new monitoring-platform walkways will be installed by the end of FY 2025–26 to facilitate water quality monitoring in the basin.

Upper St. Johns River / Indian River Lagoon Planning Basin

- C-10 Water Management Area
    - The C-10 Water Management Area is a proposed 1,300-acre surface water management system located adjacent to the District's Three Forks Conservation Area. The project is an important water resource development project that, if constructed, will reduce the amount of nutrient loading to the IRL, restore historic surface water flows back west to the St. Johns River, increase flood protection, and improve resiliency. The project will provide water quality and AWS benefits. During FY 2025–26, the District's consultant initiated design activities and anticipates submittal of 30-percent designs by the end of the fiscal year.

III. Budget Highlights

- Crane Creek/M-1 Canal Flow Restoration Project
    - The Crane Creek/M-1 Canal Flow Restoration Project is an important regional water resource development project. Completed in 2025, the project entered full operation in the first quarter of FY 2025–26. The project conveys drainage from a 5,300-acre urbanized watershed, diverting it from the IRL and back to the St. Johns River (the historical flow path) following water quality treatment through a treatment reservoir. This project will provide significant water quality improvement benefits to the IRL, including annual nutrient load reductions of approximately 24,000 pounds of nitrogen and 3,100 pounds of phosphorus. Furthermore, because flow is being restored west to the St. Johns River, approximately 7 mgd of additional AWS will be made available for downstream users.
- DEP-funded research on biosolids
    - The lakes and wetlands of the USJRB, like many of Florida's aquatic ecosystems, are threatened by excess nutrients. Nutrient enrichment stimulates harmful algal blooms (HABs), which shade the water column, reduce the light available to support critical submerged aquatic vegetation, and may 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 evaluating techniques that may reduce leaching of phosphorus from fields with a history of land application. Research in this area will continue through FY 2026–27. During FY 2024–25, efforts focused on water quality sampling of field runoff during and after storm events, as well as completing field studies of phosphorus runoff from multiple pastures. In FY 2025–26, the focus is on evaluating potential techniques to reduce phosphorus loss from enriched land-application sites.
- Sebastian River Farms Surface Water Conversion
    - This project involves converting from groundwater to surface water on approximately 200 acres of container nursery. The estimated water supply benefit is 0.021 mgd.
- S-157 Wingwalls and Manatee Overlook
    - Design activities are in progress, and the District's consultant anticipates completing design and permitting for this final phase of the S-157 Rehabilitation project in FY 2025–26. Construction will begin in FY 2026–27.
- Coastal Wetland Restoration
    - The Merritt Island National Wildlife Refuge T-10-H impoundment dike removal project was completed this fiscal year and recreated approximately 13.4 acres of coastal wetland while enhancing 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 was completed this fiscal year. The project recreated approximately 7 acres of coastal wetland,

enhanced the hydrology of 72.8 acres, and provided a pathway for wetland migration upslope.

- Merritt Island National Wildlife Refuge C-20-A/Moore Creek impoundment restoration was completed this fiscal year. The project restored approximately 121.4 acres of wetland and enhanced the hydrology of approximately 2,600 acres to provide direct aquatic connection to the 500-acre Moore Creek Wetland. Additionally, by the end of the fiscal year, two additional impoundments will be restored and two more will be reconnected with culverts. These additions will enhance the hydrology of more than 340 acres and reconnect more than 2,900 acres.

III. Budget Highlights

B. Goals, Objectives, and Priorities

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

The District developed, and the Governing Board approved, the FY 2026–30 Strategic Plan, which is available online at *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 $93,728,058	• Develop, implement, and update regional water supply plans for each of the District's three water supply planning regions • Develop and update hydrologic models for use in water supply planning • Coordinate with other water management districts on RWSPs • Facilitate collaborative regional project development in areas of constrained groundwater resources • Maintain and implement the MFL Priority List and schedule • Develop and update hydrologic models for use in setting MFLs • Develop and improve MFL determination and assessment methods • Engage stakeholders in MFL development • Develop and implement prevention and recovery strategies • Continue to provide water conservation education through public presentations and targeted public outreach programs such as the Water Less campaign • Promote the use of the Florida Water Star℠ certification program for new residential and commercial development • Establish effective, quantifiable, and achievable water conservation practices through the consumptive use permitting program • Expand and enhance partnerships with agriculture through the implementation of the District's Agricultural Cost-Share Program • Provide financial incentives to increase levels of water conservation through continuation of the District's Water Conservation Rebate Program • Continue implementation of the Abandoned Artesian Well Program • Encourage the development and implementation of regional water resource development projects through partnerships

III. Budget Highlights

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
	• Focus the use of District funds on regional water resource development projects
Water Quality $71,235,140	• Maintain long-term water quality and hydrology monitoring networks • Cost-effectively operate the District's water quality laboratory • Analyze and share accurate water quality data and information
Flood Protection and Floodplain Management $31,995,141	• Operate and maintain the District's structural flood protection systems • Implement renovations or replacements of water control structures as scheduled, including but not limited to, replacing wingwalls at S-157, refurbishing the Burrell Dam, replacing or refurbishing the Apopka Dam, refurbishing S-161, and refurbishing gates at multiple water control structures • Implement Capital Improvement projects to maintain flood protection while enhancing the water resource to improve water supply including Taylor Creek and C-10 Reservoir projects • Collaborate with partners to build more resilient communities through conservation, cost-share, and research efforts • Preserve and restore the floodplains of rivers, lakes, and coastal communities that provide flood water storage • Ensure new development will not cause adverse flooding through implementation of the District's permitting program • Collect and share real-time data on water levels with the U.S. Geological Survey, National Weather Service, and local governments • Coordinate with local, state, and federal partners to minimize flood damage after major storm events and maintain District flood protection systems
Natural Systems $17,292,778	• Focus on acquiring fee or less-than-fee simple interest (conservation easements) in properties that enhance optimal land management boundaries and ecosystem resilience in floodplains to provide water resource and natural systems protection • Pursue partnerships to further land acquisition and management efforts • Ensure land management actions fulfill approved land management plans • Focus land management efforts on prescribed fire, invasive vegetation management, restoration and enhancement of

III. Budget Highlights

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
	natural communities, and protection of lands from degradation, vandalism and erosion • Pursue the annual goal of enhancing natural systems habitats by conducting prescribed fire on 35,000 acres • Provide for resource-based recreation where appropriate

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2026–27 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 2026–27 Adopted Budget is $228,459,641, compared to $266,935,000 for the FY 2025–26 Amended Budget. This is a decrease of $38,475,359, or 14.4 percent. The decrease is primarily due to the absence of specific fiscal year appropriations for projects such as the Ponce de Leon New Smyrna Beach Land Acquisition and the C-10 Water Management Area Project that were included in the FY 2025–26 Amended Budget. Additionally, the District plans to use fund balance in accordance with the District's strategically planned Fund Balance Utilization Schedule.

The FY 2026–27 Adopted Budget includes $123,391,377 in ad valorem (property tax) revenue. This estimated ad valorem revenue is based on maintaining the current year millage rate of 0.1793, to ensure mission-critical functions continue and to support projects and operations of new and existing infrastructure, including flood control structures.

The District continues to make progress on several mission-critical projects made possible, in part, through state sources. The Taylor Creek Reservoir Improvements Project is the first phase of a significant AWS project known as the Taylor Creek Reservoir/St. Johns River Water Supply Project. Design activities for this project phase are in progress. The project at build-out can provide up to 54 mgd of water to the city of Cocoa and other water suppliers in the Upper St. Johns River, Middle St. Johns River, and IRL basins.

For the new fiscal year, the District plans to allocate a total of $89,030,412 in DEP funds. Major allocations include the WFNF Regional Aquifer Recharge Project within SJRWMD ($10,000,000), a non-project specific placeholder for FY 2026–27 state and legislative appropriations, including springs projects ($13,500,000), and the Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility project ($5,000,000). The District also plans to use $40,000,000 in DEP funds for the Taylor Creek Reservoir Improvements project, an AWS initiative.

III. Budget Highlights

Additionally, the FY 2026–27 budget includes a rebudget of the FY 2025–26 appropriation for the Lake Jesup Sediment Phosphorus Inactivation Project ($15,000,000) and a new FY 2026–27 appropriation for the Lake Jesup and Lake Apopka Study Restoration Strategies project ($5,000,000).

In accordance with 373.536(5), F.S., the District submitted the FY 2026–27 Tentative Budget for Legislative review on August 1, 2026. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2025–26 Amended Budget to the FY 2026–27 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 2026–27 Adopted Budget at a Glance

Table 3. Summary of FY 2026–27 Adopted Budget for All Programs

	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
1.0 Water Resources Planning and Monitoring	$ 17,169,320	$ 19,404,925	$ 18,967,382	$ 23,471,262	$ 22,957,029	$ (514,233)	-2.2%
2.0 Land Acquisition, Restoration, and Public Works	81,353,595	125,639,501	69,433,648	163,224,251	123,749,228	(39,475,023)	-24.2%
3.0 Operation and Maintenance of Works and Lands	23,480,002	28,722,553	28,223,361	43,818,640	43,745,849	(72,791)	-0.2%
4.0 Regulation	14,536,966	15,582,779	16,761,411	20,976,634	21,829,428	852,794	4.1%
5.0 Outreach	1,427,160	1,518,437	1,350,053	1,952,060	1,969,583	17,523	0.9%
6.0 Management and Administration	9,907,303	10,563,889	11,605,941	13,492,153	14,208,524	716,371	5.3%
TOTAL	**$ 147,874,346**	**$ 201,432,084**	**$ 146,341,796**	**$ 266,935,000**	**$ 228,459,641**	**$ (38,475,359)**	**-14.4%**

	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 50,209,861	$ 54,471,753	$ 56,069,888	$ 65,873,425	$ 68,019,174	$ 2,145,749	3.3%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	10,620,626	14,477,327	14,510,046	36,963,141	41,505,901	4,542,760	12.3%
Operating Expenses	11,302,787	17,435,951	10,842,295	17,122,636	17,435,651	313,015	1.8%
Operating Capital Outlay	2,723,145	2,850,981	3,810,286	4,431,864	3,961,477	(470,387)	-10.6%
Fixed Capital Outlay	36,131,172	72,663,185	30,848,209	95,587,306	63,136,324	(32,450,982)	-33.9%
Interagency Expenditures (Cooperative Funding)	36,464,975	39,040,818	29,543,239	46,232,877	33,740,000	(12,492,877)	-27.0%
Debt	421,780	492,069	717,833	723,751	661,114	(62,637)	-8.7%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	**$ 147,874,346**	**$ 201,432,084**	**$ 146,341,796**	**$ 266,935,000**	**$ 228,459,641**	**$ (38,475,359)**	**-14.4%**

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 68,019,174	$ -	$ -	$ -	$ -	$ -	$ 68,019,174
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	17,776,795	991,050	-	80,440	22,657,616	-	41,505,901
Operating Expenses	16,006,651	-	-	110,000	1,316,000	3,000	17,435,651
Operating Capital Outlay	3,736,477	225,000	-	-	-	-	3,961,477
Fixed Capital Outlay	18,565,000	2,652,000	-	356,204	41,563,120	-	63,136,324
Interagency Expenditures (Cooperative Funding)	4,034,166	685,834	-	20,000	29,000,000	-	33,740,000
Debt	661,114	-	-	-	-	-	661,114
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	**$ 128,799,377**	**$ 4,553,884**	**$ -**	**$ 566,644**	**$ 94,536,736**	**$ 3,000**	**$ 228,459,641**

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	555.00	$ 48,057,260	$ 68,019,174	$ -	$ 68,019,174
Other Personal Services	3.65	113,700	-	-	-
Contracted Services	11.31	470,704	12,768,045	28,737,856	41,505,901
Operating Expenses			16,006,651	1,429,000	17,435,651
Operating Capital Outlay			3,961,477	-	3,961,477
Fixed Capital Outlay			-	63,136,324	63,136,324
Interagency Expenditures (Cooperative Funding)			-	33,740,000	33,740,000
Debt			-	661,114	661,114
Reserves — Emergency Response			-	-	-
TOTAL			**$ 100,755,347**	**$ 127,704,294**	**$ 228,459,641**

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

WORKFORCE CATEGORY	Fiscal Year					Current / Amended to Adopted Budget Comparison	
	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Authorized Positions	537.00	537.00	555.00	555.00	555.00	-	
Contingent Worker	6.92	8.31	7.92	8.76	11.31	2.55	29.1%
Other Personal Services	-	-	-	-	-	-	
Intern	2.61	3.33	3.33	3.33	3.65	0.32	9.6%
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	**546.53**	**548.64**	**566.25**	**567.09**	**569.96**	**2.87**	**0.5%**

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 (federal through state funds for the DEP Trend Monitoring Program)
- District sources (land leases, timber sales, interest, regulatory fees, etc.)
- Local sources (cities, counties, other water management districts, etc.)

The FY 2026–27 operating budget totaling $100,755,347, funded primarily with ad valorem taxes, accounts for approximately 44.1 percent of the total budget. This is a 3 percent, or $2,976,178, increase when compared to the operating budget for the FY 2025–26 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 2026–27 Adopted Budget has allocated $28,044,030, or 21.8 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 $94,536,736, with approximately 75 percent allocated toward fixed capital outlay and cooperative funding projects. A major state-funded fixed capital outlay appropriation is the Taylor Creek Reservoir Improvements project ($40,000,000), which includes a $15,000,000 rebudget of an appropriation from FY 2025–26.

Other significant state allocations under cooperative funding include the WFNF Regional Aquifer Recharge Project within SJRWMD ($10,000,000), a non-project specific placeholder for FY 2026–27 state and legislative appropriations, including springs projects ($13,500,000), and the Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility project ($5,000,000).

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

The tables on the following pages provide summaries of projected use of fund balances through FY 2030–31 and the uses of fund balances by program and major object class.

III. Budget Highlights

Table 4. District projected utilization of fund balance through FY 2030–31

		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2026					
Core Mission	**Designations (Description of Restrictions)**	**Total Fund Balance Sept 30, 2025**	**Utilization of Fund Balance FY 2025–26 (Current Amended)**	**Other Adjustments Prior to Sept 30, 2026**	**Projected Total Fund Balance Sept 30, 2026**	**FY 2026–27**	**FY 2027–28**	**FY 2028–29**	**FY 2029–30**	**FY 2030–31**	**Remaining Balance**
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	$ 1,333,147	$ -	$ -	$ 1,333,147	$ -	$ -	$ -	$ -	$ -	$ 1,333,147
	NONSPENDABLE SUBTOTAL	**$ 1,333,147**	**$ -**	**$ -**	**$ 1,333,147**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,333,147**
RESTRICTED											
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	3,232	-	-	3,232	-	-	-	-	-	3,232
WQ/FP/NS	Mitigation	16,457,672	(300,000)	-	16,157,672	150,000	150,000	150,000	150,000	150,000	15,407,672
WS/WQ/FP/NS	Pablo Creek Conservation Area			8,213,176	8,213,176	654,700					7,558,476
	RESTRICTED SUBTOTAL	**$ 16,460,904**	**$ (300,000)**	**$ 8,213,176**	**$ 24,374,080**	**$ 804,700**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 22,969,380**
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	$ 16,645,901	$ -	$ 822,434	$ 17,468,335	$ -	$ -	$ -	$ -	$ -	$ 17,468,335
WQ/NS	Land Management / Acquisition	9,512,352	(5,122,274)	-	4,390,078	3,063,350	-	-	-	-	1,326,728
WQ/NS	Flood Protection – Levee/Structure Rehabilitation			13,000,000	13,000,000		13,000,000				
WS/WQ/FP/NS	Indian River Lagoon Protection										
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	1,828,108	(1,234,698)	(593,410)	-	-	-	-	-	-	-
WS/WQ/FP	C-10 Water Management Area	20,866,779	(8,283,478)	6,857,968	19,441,269	-	-	2,070,000	6,370,000	11,001,269	-
WS	OFS Springs Prevention/Recovery Strategy										
WS	Silver Sprints	1,972,392	(1,972,392)	1,120,000	1,120,000	-	1,120,000	-	-	-	-
WS	WFNF, Recharge Project within SJRWMD	10,000,000	-		10,000,000	-	-	-	-	-	10,000,000
WS	Wekiva Basin	5,000,000	-	(140,000)	4,860,000		890,000	(2,690,000)	(7,440,000)	(12,480,000)	26,580,000
WS	Taylor Creek Reservoir	27,145,229	(2,957,988)	5,012,759	29,200,000	-	1,000,000	-	4,310,000	8,500,000	15,390,000
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	29,616,904	(17,524,784)	(9,522,120)	2,570,000	-	(1,750,000)	(2,000,000)	(1,850,000)	(2,500,000)	10,670,000
WS/WQ	Dispersed Water Storage - Fellsmere	7,433,945	(763,945)	(40,000)	6,630,000	685,834	800,000	800,000	800,000	800,000	2,744,166
WS/WQ/FP/NS	St. Johns River Basin Restoration										
WS/WQ/FP/NS	Cooperative Projects Funding Program	14,615,830	(14,615,830)	-	-	-	-	-	-	-	-
	COMMITTED SUBTOTAL	**$ 144,637,440**	**$ (52,475,389)**	**$ 16,517,631**	**$ 108,679,682**	**$ 3,749,184**	**$ 15,060,000**	**$ (1,820,000)**	**$ 2,190,000**	**$ 5,321,269**	**$ 84,179,229**
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	$ 17,239,579	$ (17,239,579)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	ASSIGNED SUBTOTAL	**$ 17,239,579**	**$ (17,239,579)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	UNASSIGNED SUBTOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL		**$ 179,671,070**	**$ (70,014,968)**	**$ 24,730,807**	**$ 134,386,909**	**$ 4,553,884**	**$ 15,210,000**	**$ (1,670,000)**	**$ 2,340,000**	**$ 5,471,269**	**$ 108,481,756**

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

III. Budget Highlights

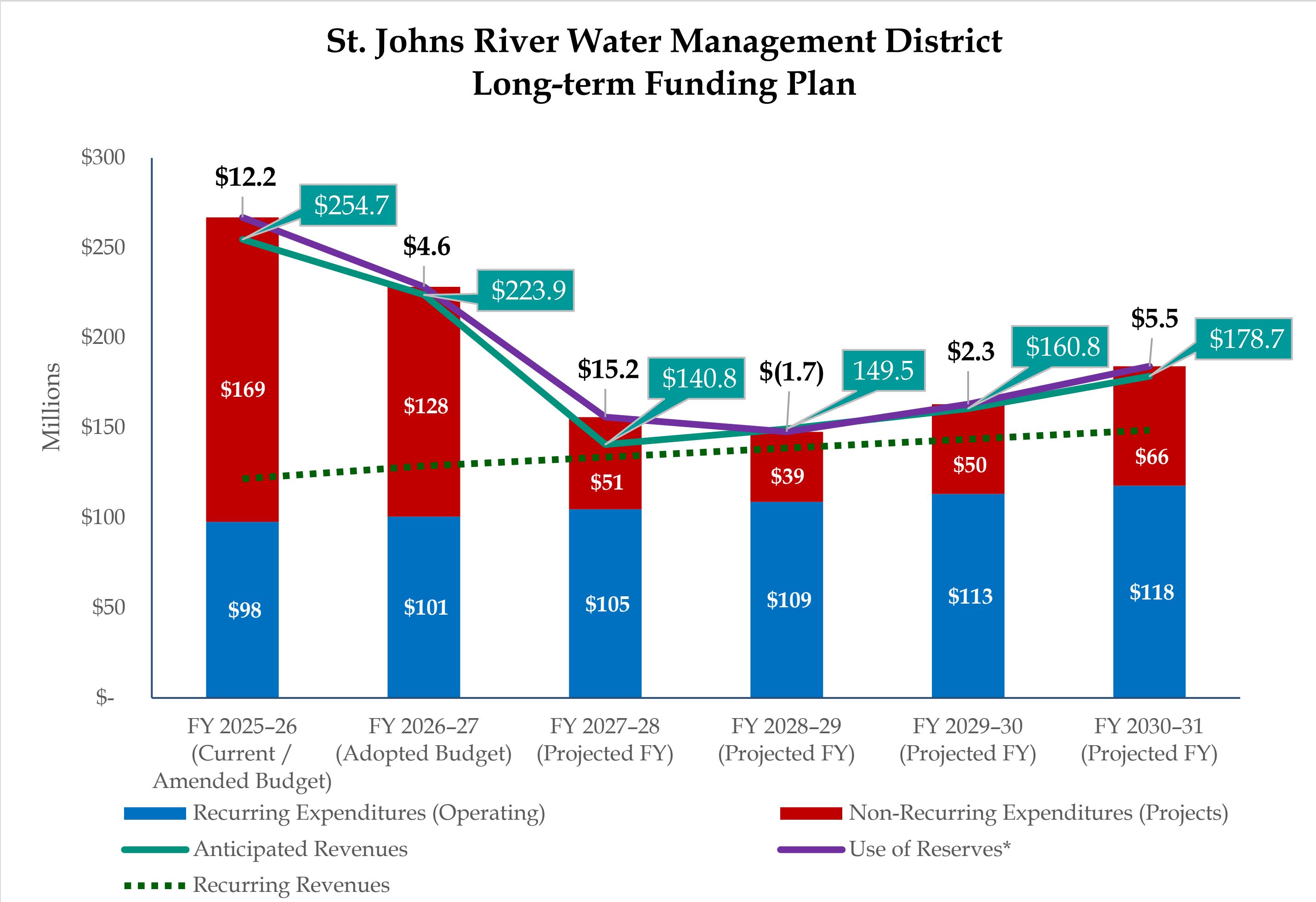
Table 5. FY 2026–27 Uses of fund balances by program and major object class

	ADOPTED BUDGET — Fiscal Year 2026–27	SOURCES OF FUND BALANCE					
		District Revenues	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	$ 22,957,029	$ -	$ -	$ -	$ -	$ -	$ -
2.0 Land Acquisition, Restoration, and Public Works	123,749,228	690,003	-	-	1,900,000	-	2,590,003
3.0 Operation and Maintenance of Works and Lands	43,745,849	1,963,881	-	-	-	-	1,963,881
4.0 Regulation	21,829,428	-	-	-	-	-	-
5.0 Outreach	1,969,583	-	-	-	-	-	-
6.0 Management and Administration	14,208,524	-	-	-	-	-	-
TOTAL	**$ 228,459,641**	**$2,653,884**	**$ -**	**$ -**	**$ 1,900,000**	**$ -**	**$ 4,553,884**

	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	-	-	4,169	-	-	1,900,000	685,834	-	-	2,590,003
3.0 Operation and Maintenance of Works and Lands	-	-	986,881	-	225,000	752,000	-	-	-	1,963,881
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ 991,050**	**$ -**	**$ 225,000**	**$ 2,652,000**	**$ 685,834**	**$ -**	**$ -**	**$ 4,553,884**

III. Budget Highlights

The figure below provides graphic representation of the District's long-term funding plan that displays the FY 2025–26 Amended Budget, FY 2026–27 Adopted Budget, and proposed expense and revenue growth through FY 2030–31. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap. The long-term graph includes forecasted new nonrecurring expenses related to the District's fixed capital outlay, and cooperative funding projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (section 373.805(4)(d), F.S.), statutory compliance projects.



* The total budget includes the use of reserves and the anticipated total revenues as well as the sum of recurring and non-recurring expenditures. The use of reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue line is provided in comparison to the recurring expenditures.

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 2026–27 program budgets by AOR.

III. Budget Highlights

Table 6. FY 2026–27 EOG program budget by AOR

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2026–27 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	**$ 22,957,029**	**$ 13,194,223**	**$ 6,823,671**	**$ 2,293,362**	**$ 645,773**
1.1 - District Water Management Planning	6,554,257	X	X	X	
1.1.1 Water Supply Planning	4,688,922	X	X	X	
1.1.2 Minimum Flows and Levels	1,715,335	X			
1.1.3 Other Water Resources Planning	150,000	X		X	
1.2 - Research, Data Collection, Analysis, and Monitoring	12,379,607	X	X	X	X
1.3 - Technical Assistance	704,856	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	767,191	X	X	X	X
1.5 - Technology and Information Services	2,551,118	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	**$ 123,749,228**	**$ 67,935,673**	**$ 44,491,657**	**$ 5,405,712**	**$ 5,916,186**
2.1 - Land Acquisition	6,239,942	X	X	X	X
2.2 - Water Source Development	56,511,636	X	X	X	X
2.2.1 Water Resource Development Projects	54,898,298	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,613,338	X			
2.3 - Surface Water Projects	58,656,678	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	506,421	X	X	X	X
2.7 - Technology and Information Services	1,834,551	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**$ 43,745,849**	**$ 8,293,163**	**$ 8,612,463**	**$ 16,927,587**	**$ 9,912,636**
3.1 - Land Management	8,519,526	X	X	X	X
3.2 - Works	14,676,028	X	X	X	X
3.3 - Facilities	7,946,462	X	X	X	X
3.4 - Invasive Plant Control	3,312,993	X	X	X	X
3.5 - Other Operation and Maintenance Activities	739,077	X	X	X	
3.6 - Fleet Services	6,573,103	X	X	X	X
3.7 - Technology and Information Services	1,978,660	X	X	X	X
4.0 Regulation	**$ 21,829,428**	**$ 3,808,203**	**$ 10,816,420**	**$ 6,877,551**	**$ 327,254**
4.1 - Consumptive Use Permitting	3,738,617	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	316,695	X	X		
4.3 - Environmental Resource and Surface Water Permitting	12,193,930	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,661,315	X	X	X	X
4.5 - Technology and Information Services	2,918,871	X	X	X	X
5.0 Outreach	**$ 1,969,583**	**$ 496,796**	**$ 490,929**	**$ 490,929**	**$ 490,929**
5.1 - Water Resource Education	375,576	X	X	X	X
5.2 - Public Information	1,248,513	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	119,329	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	226,165	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	*$ 214,251,117*	**$ 93,728,058**	**$ 71,235,140**	**$ 31,995,141**	**$ 17,292,778**
6.0 Management and Administration	**$ 14,208,524**				
6.1 - Administrative and Operations Support	10,508,524				
6.1.1 - Executive Direction	1,688,680				
6.1.2 - General Counsel / Legal	612,097				
6.1.3 - Inspector General	230,913				
6.1.4 - Administrative Support	3,291,016				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	913,919				
6.1.7 - Human Resources	1,419,315				
6.1.8 - Communications	185,629				
6.1.9 - Technology and Information Services	2,166,955				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,700,000				
TOTAL	**$ 228,459,641**				

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 2026–27 revenues by major funding source. Ad Valorem taxes will fund 54 percent of the total budget. The second largest revenue source will come from state revenues anticipated to fund 41.4 percent of the total budget. Other District revenues such as permits, interest payments, and miscellaneous revenues represent 2.4 percent of the total budget. Fund balance, a non-recurring revenue source that plays an important role in completing major priorities including fixed capital outlay and cooperative funding projects is budgeted to account for 2 percent of the total budget. The remaining funding comes from local and federal revenues that combined, account for 0.2 percent of the District's total revenues in FY 2026–27.

The FY 2026–27 revenues from all sources total $228,459,641 which is $38,475,359, or 14.4 percent, less than the FY 2025–26 total. Table 7 below shows a three-year revenue comparison followed by explanations of variances by funding source.

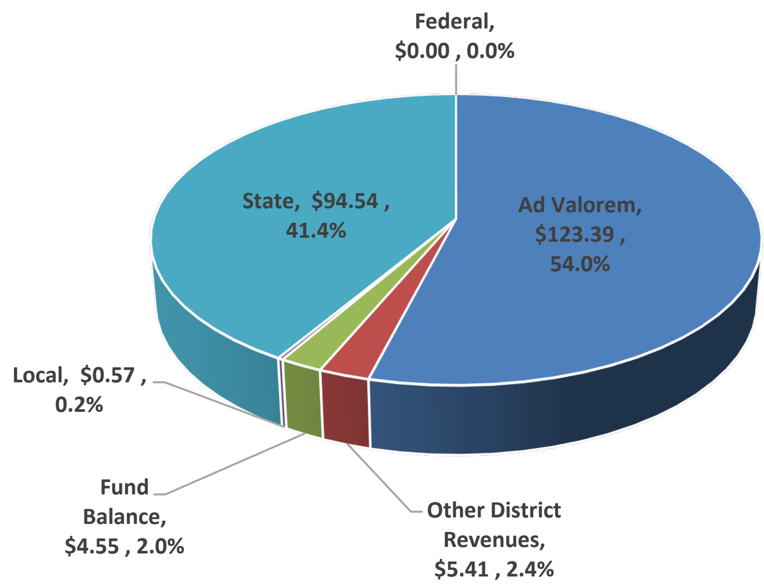


Figure 8. District revenues by funding source ($ in millions)

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

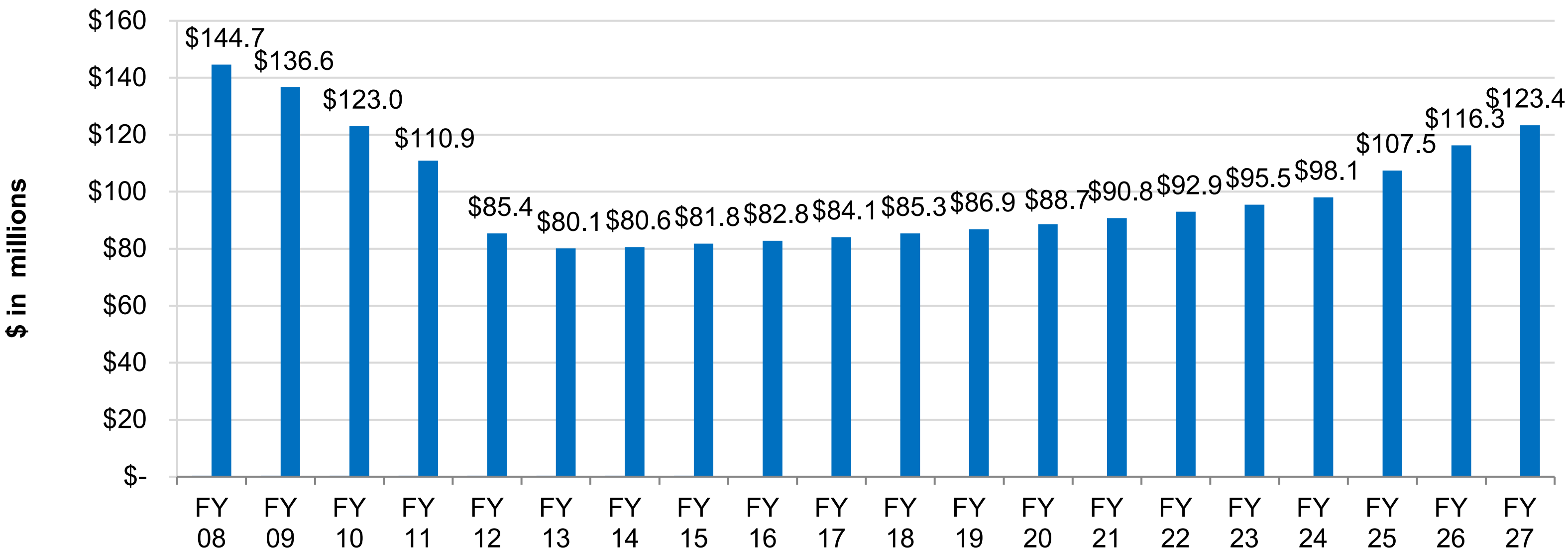
Funding Source	FY 2024–25 (Actual-Audited)	FY 2025–26 (Current / Amended Budget)	FY 2026–27 (Adopted Budget)	Difference in $ (Current / Amended--Adopted)	% of Change (Current / Amended--Adopted)
District Revenues	$ 124,007,728	$ 121,737,485	$ 128,799,377	$ 7,061,892	5.8%
Fund Balance	(7,328,957)	12,191,314	4,553,884	(7,637,430)	-62.6%
Local Revenues	1,407,810	10,680,440	566,644	(10,113,796)	-94.7%
State Revenues	25,552,661	122,320,161	94,536,736	(27,783,425)	-22.7%
Federal Revenues	2,702,554	5,600	3,000	(2,600)	-46.4%
TOTAL	$ 146,341,796	$ 266,935,000	$ 228,459,641	$ (38,475,359)	-14.4%

III. Budget Highlights

Ad Valorem Taxes ($123,391,377)

The ad valorem tax revenue is based on a proposed millage rate of 0.1793. The projected ad valorem revenue for FY 2026–27 is $123,391,377. This is an increase of $7,061,892, or 6.1 percent, from the FY 2025–26 Amended Budget. The increase is a result of additional tax revenues from new construction, as well as maintaining the current year millage rate of 0.1793 to ensure mission-critical functions continue and to support projects and operations of new and existing infrastructure, including flood control structures.

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 2026–27 total $5,408,000. This amount is the same as the FY 2025–26 Amended Budget.

Fund Balance ($4,553,884)

The use of fund balance has played a major role in funding the District's non-operating budget in recent years, particularly in funding fixed capital outlay and cooperative funding projects. The projected use of fund balance for FY 2026–27 totals $4,553,884. This represents a decrease of 62.6 percent, or $7,637,430, compared to the FY 2025–26 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 ($566,644)

The Adopted Budget includes $566,644 from local sources. This is a decrease of 94.7 percent, or $10,113,796, compared to the FY 2025–26 Amended Budget. The majority of the decrease in funding is primarily due to no new funding from the 2024 Save Our Indian River Lagoon program for the C-10 Water Management Area Project.

III. Budget Highlights

State Revenues ($94,536,736)
State funding in the Adopted Budget totals $94,536,736, which is a 22.7 percent, or $27,783,425, decrease compared to the FY 2025–26 Amended Budget. The decrease is primarily due to specific fiscal year appropriations for projects such as the Ponce de Leon New Smyrna Beach Land Acquisition ($19,720,000) and the C-10 Water Management Area Project ($19,385,580). State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)
The District anticipates using $17,290,000 from the LATF in FY 2026–27. The largest use of LATF funding will be for the State and Legislative Appropriation Placeholder – Non-Project Specific ($13,500,000) cooperative funding program under activity 2.3, as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder ($500,000) under sub-activity 2.2.1. LATF funding will also support one Fixed Capital Outlay project, Field Activities — Land Management ($948,700), under activity 3.1. In addition, LATF funding will be used for 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 $1,246,300 for four projects under Contracted Services, including Surveying Services ($75,000), Vegetation Management and Planting Services ($278,000), and Fire Management — Prescribed Burns ($180,000) under activity 3.1; and Vegetation Management and Planting Services ($713,300) under activity 3.4.

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

State General Revenues
State funding will primarily consist of legislative appropriations administered through DEP in FY 2026–27, totaling $75,030,412. This includes appropriations for Taylor Creek Reservoir Improvements ($40,000,000), which includes a $15,000,000 rebudget from FY 2025–26, and WFNF Regional Aquifer Recharge Project within SJRWMD ($10,000,000), both under sub-activity 2.2.1. A continuing Abandoned Artesian Well Plugging grant rebudget ($4,792) is also included under sub-activity 2.2.3.

Additionally, activity 2.3 includes a rebudget for the Lake Jesup Sediment Phosphorus Inactivation Project ($15,000,000) from FY 2025–26, as well as FY 2026–27 appropriations for the Lake Jesup and Lake Apopka Study Restoration Strategies project ($5,000,000) and the Doctors Lake Advanced Effluent

III. Budget Highlights

Treatment – Fleming Island Wastewater Treatment Facility project ($5,000,000). The remaining balance will be used for the DEP Status Monitoring Program ($25,620) under activity 1.2.

Other State Revenues
Total projected funding under this category totals $1,404,420, which includes funding from the Florida Fish and Wildlife Conservation Commission (FWC) to fund Invasive DEP / FWC Plant Management ($200,000) under activity 3.4; funding from the Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns ($340,000) under activity 3.1; and funding for Lake Apopka Submersed Aquatic Vegetation Restoration ($250,000) under activity 2.3. Also included is a prior year legislative appropriation for the C-10 Water Management Area Project ($614,420) under activity 2.3.

Federal Revenues ($3,000)
Funding from federal sources for FY 2026–27 is projected to total $3,000, which is a 46.4 percent, or $2,600, decrease compared to the FY 2025–26 Amended Budget. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program ($3,000) under activity 1.2.

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.

Figure 10 illustrates the allocation of the District's $228.46 million FY 2026–27 budget by program area. The Land Acquisition, Restoration, and Public Works program represents the largest share of the budget at 54.2 percent. The Operation and Maintenance of Works and Lands program accounts for 19.1 percent of total expenditures, while Water Resources Planning and Monitoring comprises 10 percent. The Regulation program represents 9.6 percent of the budget, and the combined Management and Administration and Outreach programs account for the remaining 7.1 percent of total budgeted expenditures.

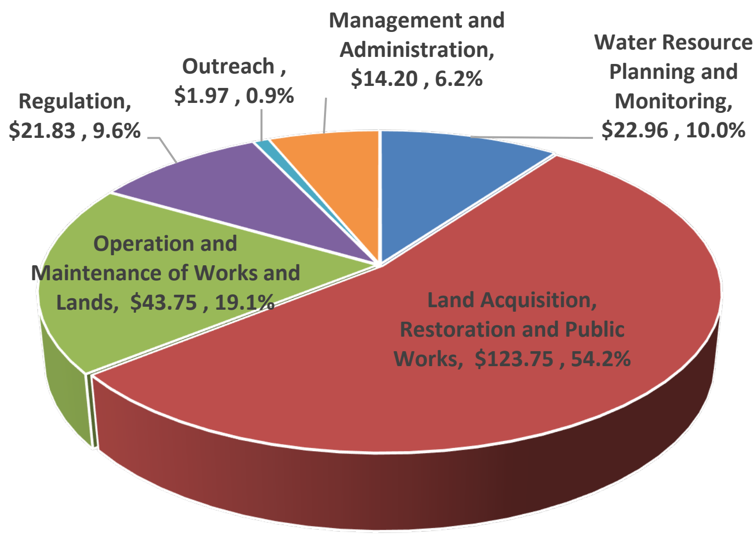


Figure 10. FY 2026–27 Expenditures by EOG program ($ in millions)

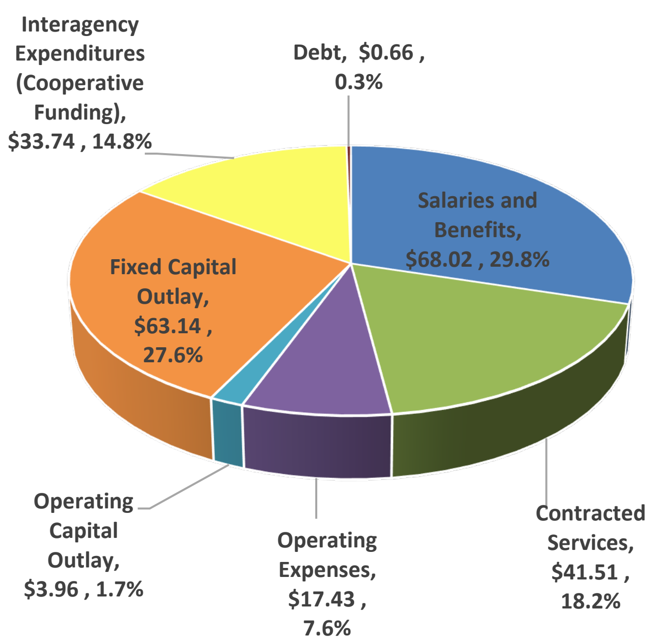


Figure 11 illustrates the District's budget allocation by major expenditure category. Salaries and Benefits represent the largest share of the budget at 29.8 percent, followed by Fixed Capital Outlay at 27.6 percent. Interagency Expenditures account for 14.8 percent of the total budget and reflect the District's partnership with the state to support springs and priority water body protection and restoration, water conservation initiatives, reclaimed

Figure 11. FY 2026–27 Expenditures by Major Object ($ in millions)

III. Budget Highlights

water projects, and innovative water resource technologies. Contracted Services and Operating Expenses comprise 18.2 percent and 7.6 percent of the budget, respectively. Operating Capital Outlay represents 1.7 percent, while Debt Services accounts for the remaining 0.3 percent of the total budgeted expenditures.

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 2024—25 (Actual-Audited)	FY 2025—26 (Current / Amended Budget)	FY 2026—27 (Adopted Budget)	Difference in $ (Current / Amended—Adopted)	% of Change (Current / Amended—Adopted)
Water Resources Planning and Monitoring	$ 18,967,382	$ 23,471,262	$ 22,957,029	$ (514,233)	-2.2%
Land Acquisition, Restoration and Public Works	69,433,648	163,224,251	123,749,228	(39,475,023)	-24.2%
Operation and Maintenance of Works and Lands	28,223,361	43,818,640	43,745,849	(72,791)	-0.2%
Regulation	16,761,411	20,976,634	21,829,428	852,794	4.1%
Outreach	1,350,053	1,952,060	1,969,583	17,523	0.9%
Management and Administration	11,605,941	13,492,153	14,208,524	716,371	5.3%
TOTAL	$ 146,341,796	$ 266,935,000	$ 228,459,641	$ (38,475,359)	-14.4%

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

Major Budget Category	FY 2024—25 (Actual-Audited)	FY 2025—26 (Current / Amended Budget)	FY 2026—27 (Adopted Budget)	Difference in $ (Current / Amended—Adopted)	% of Change (Current / Amended—Adopted)
Salaries and Benefits	$ 56,069,888	$ 65,873,425	$ 68,019,174	$ 2,145,749	3.3%
Contracted Services	14,510,046	36,963,141	41,505,901	4,542,760	12.3%
Operating Expenses	10,842,295	17,122,636	17,435,651	313,015	1.8%
Operating Capital Outlay	3,810,286	4,431,864	3,961,477	(470,387)	-10.6%
Fixed Capital Outlay	30,848,209	95,587,306	63,136,324	(32,450,982)	-33.9%
Interagency Expenditures (Cooperative Funding)	29,543,239	46,232,877	33,740,000	(12,492,877)	-27.0%
Debt Services	717,833	723,751	661,114	(62,637)	-8.7%
TOTAL	$ 146,341,796	$ 266,935,000	$ 228,459,641	$ (38,475,359)	-14.4%

III. Budget Highlights

Major Use of Funds Variances

The section summarizes major variances between the Amended Budget for FY 2025–26 and the Adopted Budget for FY 2026–27 at the program level.

Program 1.0 — Water Resources Planning and Monitoring

The program budget for Water Resources Planning and Monitoring in the FY 2026–27 Adopted Budget has a 2.2 percent, or $514,233, decrease compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 2.3 percent, or $356,848, within this program.
- Contracted Services will decrease by 2.1 percent, or $106,081, due to projected decreases in Water Well Construction Services ($728,204), Mapping Services and Aerial Photos ($180,000), and Consultant Services ($72,072), which are offset by increases in Computer Technology Services ($40,439), Central Florida Water Initiative Bureau of Economic and Business Research ($50,000), Seagrass Mapping and Water Quality Collection ($116,200), Data Collection and Analysis Services ($119,464), and Technology Modernization ($563,695).
- Operating Capital Outlay will decrease by 55 percent, or $743,624, due to a projected decrease in Office Furniture / Equipment Over $5,000 ($769,022), which is offset by an increase in Software Subscription Right of Use ($71,287).
- Debt Services shows a decrease of 13.9 percent, or $16,575, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Program 2.0 — Land Acquisition, Restoration, and Public Works

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2026–27 Adopted Budget has a 24.2 percent, or $39,475,023, decrease compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 5.1 percent, or $625,768, within this program.
- Contracted Services will increase by 13 percent, or $3,053,026, due to a projected increase in Lake Jesup and Lake Apopka Study Restoration Strategies ($5,000,000), which is offset by a decrease in Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning ($1,500,000).

III. Budget Highlights

- Fixed Capital Outlay will decrease by 38 percent, or $30,670,313, due to no new funding for the Ponce de Leon New Smyrna Beach Land Acquisition ($19,720,000), as well as the absence of outside funding for the C-10 Water Management Area Project ($37,499,376), which will shift to future years through the carryover process. These decreases are offset by increases in Land Purchases and Support Services ($1,080,890), Carson Platt Hydrologic Improvements ($1,406,803), Black Creek Kayak Launch ($1,500,000), and Taylor Creek Reservoir Improvements ($22,631,255).
- Cooperative Funding will decrease by 27 percent, or $12,492,877, due to projected decreases in Alternative Water Supply Non-Water Protection Sustainability Program Placeholder ($11,581,819) and Indian River Lagoon Projects Placeholder ($10,614,420), which are offset by increases in Lake Apopka Restoration Placeholder ($1,524,464), State and Legislative Appropriation Placeholder - Non-Project Specific ($2,257,586), and WFNF, Regional Aquifer Recharge Project within SJRWMD ($7,280,121).

Program 3.0 — Operation and Maintenance of Works and Lands
The program budget for Operation and Maintenance of Works and Lands in the FY 2026–27 Adopted Budget has a 0.2 percent, or $72,791, decrease compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, as well as a reallocation of two FTEs from program 2.0 and one FTE from program 6, Salaries and Benefits will increase by 5.8 percent, or $587,113, within this program.
- Contracted Services will increase by 12.3 percent, or $738,079, due to projected increases in Pablo Creek Conservation Area ($54,700), Surveying Services ($65,000), Fire Management — Prescribed Burns ($90,000), West Augustine — Twelve Mile Swamp ($220,407), and Technology Modernization ($437,205), which are offset by decreases in Consultant Services ($96,519) and Vegetation Management and Planting Services ($86,465).
- Operating Expenses will increase by 2.2 percent, or $220,801, due to projected increases in Chemical Supplies ($89,320), Motor Fuels and Lubricants ($149,011), and Repair and Maintenance of Property and Works ($167,888), which are offset by decreases in Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($130,457), Rental of Charter Aircraft and Pilot for Land Management Activities ($45,000), and Seeds, Sods, Shrubs, and Fertilizer ($20,865).
- Operating Capital Outlay will increase by 6.2 percent, or $166,963, due to projected increases in Software Subscription Right of Use ($55,291), Motor Vehicles ($68,898), and Field, Facility, and Fleet — Equipment and Tools Over $5,000 ($132,756), which are offset by decreases in Computer Hardware Over

$5,000 ($42,228), Field Activities — Land Management ($28,049), and Fire Management — Prescribed Burns ($21,909).
- Fixed Capital Outlay will decrease by 12 percent, or $1,780,669, due to projected decreases in Burrell Dam Rehabilitation Construction ($5,450,000), C-231 Repair Seepage Areas ($1,375,146), and Infrastructure Rehabilitation and Improvements ($998,400), which are offset by increases in Lake Apopka Marsh Flow-Way Cell Maintenance ($300,000), Field Activities — Land Management ($302,694), Districtwide Facility Rehabilitation, Repairs, and Enhancement ($358,762), Pablo Creek Conservation Area ($411,900), Lake Apopka Marsh Flow-Way Inlet Culvert Replacements ($500,000), District Headquarters Air Handling Unit Refurbishments ($610,000), and S-157 Wingwalls and Manatee Overlook ($3,700,000).

Program 4.0 — Regulation

The program budget for Regulation in the FY 2026–27 Adopted Budget has a 4.1 percent, or $852,794, increase compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 2.2 percent, or $415,963, within this program.
- Contracted Services will increase by 31.6 percent, or $404,344, due to projected increases in Computer Technology Services ($45,942) and Technology Modernization ($644,953), which are offset by decreases in Consultant Services ($238,062) and Legal Services / Attorney's Fees ($51,944).
- Operating Capital Outlay will increase by 30.8 percent, or $46,548, due to projected increases in Technology Modernization ($32,498) and Software Subscription Right of Use ($81,563), which are offset by decreases in Computer Hardware Over $5,000 ($67,503) and Office Furniture / Equipment Over $5,000 ($10).

Program 5.0 — Outreach

The program budget for Outreach in the FY 2026–27 Adopted Budget has a 0.9 percent, or $17,523, increase compared to the FY 2025–26 Amended Budget.

- Contracted Services will increase by 64.5 percent, or $89,062, due to projected increases in Technology Modernization ($49,972) and Communications Workplan Development and Training ($65,000), which are offset by decreases in Legislative Services ($18,000) and Consultant Services ($10,192).
- Operating Expenses will decrease by 23.1 percent, or $79,335, due to a projected decrease in Educational Supplies ($119,000), which is offset by an increase in Promotional Activities ($40,000).

III. Budget Highlights

Program 6.0 — Management and Administration
The program budget for Management and Administration in the FY 2026–27 Adopted Budget has a 5.3 percent, or $716,371, increase compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 1.9 percent, or $154,109, within this program.
- Contracted Services will increase by 31.9 percent, or $364,330, due to projected increases in Computer Technology Services ($39,977) and Technology Modernization ($478,811), which are offset by decreases in Consultant Services ($103,401), Auditing and Accounting Services ($30,907), and Temporary (Contingent) Labor Services ($29,600).
- Operating Expenses will increase by 4.1 percent, or $172,799, due to a projected increase in Property Appraiser / Tax Collector Commissions ($192,033), which is offset by decreases in Dormant Materials ($13,806) and Safety Supplies ($11,624).

III. Budget Highlights

G. Workforce Summary

This section summarizes workforce levels at the District from FY 2022–23 to FY 2026–27. The projected total workforce in FY 2026–27 is 569.96, while the total authorized positions amount to 555 FTEs.

Table 10. District Workforce from FY 2022–23 to FY 2026–27 by EOG program

		2022–23 to 2026–27		Fiscal Year					Current / Amended to Adopted 2025–26 to 2026–27	
PROGRAM	WORKFORCE CATEGORY	Difference	% Change	2022–23	2023–24	2024–25	2025–26 Current / Amended Budget	2026–27 Adopted Budget	Difference	% Change
All Programs	Authorized Positions	18.00	3.4%	537.00	537.00	555.00	555.00	555.00	-	0.0%
	Contingent Worker	4.39	63.4%	6.92	8.31	7.92	8.76	11.31	2.55	29.1%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	1.04	39.8%	2.61	3.33	3.33	3.33	3.65	0.32	9.6%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	23.43	4.3%	546.53	548.64	566.25	567.09	569.96	2.87	0.5%
Water Resources Planning and Monitoring	Authorized Positions	(4.20)	-3.1%	135.45	139.44	137.82	133.11	131.25	(1.86)	-1.4%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.04	3.3%	1.23	1.27	1.27	1.27	1.27	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(4.16)	-3.0%	136.68	140.71	139.09	134.38	132.52	(1.86)	-1.4%
Land Acquisition, Restoration, and Public Works	Authorized Positions	7.67	8.9%	86.44	84.79	95.92	93.87	94.11	0.24	0.3%
	Contingent Worker	1.23	246.0%	0.50	0.50	0.50	1.34	1.73	0.39	29.1%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.35	76.1%	0.46	0.50	0.50	0.50	0.81	0.31	62.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	9.25	10.6%	87.40	85.79	96.92	95.71	96.65	0.94	1.0%
Operations and Maintenance of Works and Lands	Authorized Positions	1.26	1.2%	100.96	98.91	98.15	99.14	102.22	3.08	3.1%
	Contingent Worker	4.32	99.8%	4.33	6.49	6.49	6.49	8.65	2.16	33.3%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.04	8.5%	0.47	0.51	0.50	0.50	0.51	0.01	2.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	5.62	5.3%	105.76	105.91	105.14	106.13	111.38	5.25	4.9%
Regulation	Authorized Positions	11.71	8.0%	145.63	146.12	152.89	158.01	157.34	(0.67)	-0.4%
	Contingent Worker	-	0.0%	0.45	0.45	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.12	28.6%	0.42	0.53	0.54	0.54	0.54	-	0.0%
	Volunteer			-	-	-	-	-	-	
	TOTAL WORKFORCE	11.83	8.1%	146.50	147.10	153.88	159.00	158.33	(0.67)	-0.4%
Outreach	Authorized Positions	1.22	11.7%	10.40	10.28	11.28	11.84	11.62	(0.22)	-1.9%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.01		-	0.01	0.01	0.01	0.01	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.23	11.8%	10.40	10.29	11.29	11.85	11.63	(0.22)	-1.9%
Management and Administration	Authorized Positions	0.34	0.6%	58.12	57.46	58.94	59.03	58.46	(0.57)	-1.0%
	Contingent Worker	(1.16)	-70.7%	1.64	0.87	0.48	0.48	0.48	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	0.48	1600.0%	0.03	0.51	0.51	0.51	0.51	-	0.0%
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(0.34)	-0.6%	59.79	58.84	59.93	60.02	59.45	(0.57)	-0.9%

IV. Revenues, Expenditures, and Personnel by Program

A. Program Budget Summary

This section provides the FY 2026–27 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 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 12,122,699	$12,644,278	$12,967,830	$15,337,650	$15,694,498	$ 356,848	2.3%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	3,211,663	4,837,474	3,789,401	4,987,974	4,881,893	(106,081)	-2.1%
Operating Expenses	1,229,466	1,233,142	1,340,984	1,674,682	1,669,881	(4,801)	-0.3%
Operating Capital Outlay	527,857	545,986	696,760	1,351,550	607,926	(743,624)	-55.0%
Fixed Capital Outlay	14,616	65,452	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	48,464	-	-	-	
Debt	63,019	78,593	123,943	119,406	102,831	(16,575)	-13.9%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 17,169,320	$19,404,925	$18,967,382	$23,471,262	$22,957,029	$ (514,233)	-2.2%

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 15,694,498	$ -	$ -	$ -	$ -	$ -	$ 15,694,498
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,826,093	-	-	51,180	4,620	-	4,881,893
Operating Expenses	1,535,881	-	-	110,000	21,000	3,000	1,669,881
Operating Capital Outlay	607,926	-	-	-	-	-	607,926
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	102,831	-	-	-	-	-	102,831
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	$ 22,767,229	$ -	$ -	$ 161,180	$ 25,620	$ 3,000	$ 22,957,029

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	131.25	$11,136,078	$ 15,694,498	$ -	$ 15,694,498
Interns	1.27	39,550	-	-	-
Contracted Services	-	-	3,852,593	1,029,300	4,881,893
Operating Expenses			1,535,881	134,000	1,669,881
Operating Capital Outlay			607,926	-	607,926
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	102,831	102,831
Reserves — Emergency Response			-	-	-
TOTAL			$ 21,690,898	$ 1,266,131	$ 22,957,029

IV. Revenues, Expenditures, and Personnel by Program

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended-Adopted) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	135.45	139.44	137.82	133.11	131.25	(1.86)	-1.4%
Contingent Worker	-	-	-	-	-	-	
Other Personal Services	-	-	-	-	-	-	
Intern	1.23	1.27	1.27	1.27	1.27	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	136.68	140.71	139.09	134.38	132.52	(1.86)	-1.4%

Trends and Changes
This program has annual variations based on water supply planning, monitoring needs, and the MFL priority list. During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits, Contracted Services, Fixed Capital Outlay, and Debt Services. Salaries and Benefits show an increase due to the alignment with the Governor’s FY 2024–25 Focus on Florida’s Future Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the Florida Retirement System (FRS) and Group Insurance. The increase under Contracted Services was mainly due to an increase in Water Well Construction Services. Fixed Capital Outlay decreased as the laboratory upgrade project at District Headquarters was completed. The increase in Debt Services was mainly due to annual budgetary needs for the GASB 96 statement requirements pertaining to SBITAs.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Cooperative Funding. Salaries and Benefits in the FY 2025–26 Amended Budget show an increase when compared to the expenditures in FY 2024–25 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. Contracted Services reflect an overall increase driven by mapping and aerial imagery, water well construction, information technology support, data collection and analysis, and consultant services. These increases were partially offset by reduced activity in select resiliency modeling and environmental mapping and monitoring efforts.

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

Operating Capital Outlay had an increase between FY 2024–25 expenditures and the FY 2025–26 Amended Budget due to higher anticipated needs for Field, Facility, and

IV. Revenues, Expenditures, and Personnel by Program

Fleet — Equipment and Tools Over $5,000 and Office Furniture / Equipment Over $5,000, which were offset by a decrease in Software Subscription Right of Use.

Finally, Cooperative Funding reflects a decrease during the same period due to the reclassification of the North Florida Southeast Georgia (NFSEG) Version 2.0 project. This change represents a shift in budget classification rather than an actual reduction in funding, as the project is funded in the current year budget.

Budget Variances
The program budget for Water Resources Planning and Monitoring in the FY 2026–27 Adopted Budget has a 2.2 percent, or $514,233, decrease compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 2.3 percent, or $356,848, within this program.
- Contracted Services will decrease by 2.1 percent, or $106,081, due to projected decreases in Water Well Construction Services ($728,204), Mapping Services and Aerial Photos ($180,000), Consultant Services ($72,072), Legal Services / Attorney's Fees ($10,556), Scientific Research and Analysis ($10,000), Training Services ($2,581), and Materials Test ($2,000), which are offset by increases in Florida Water Star ($1,000), Software Maintenance Services ($8,534), Computer Technology Services ($40,439), Central Florida Water Initiative Bureau of Economic and Business Research ($50,000), Seagrass Mapping and Water Quality Collection ($116,200), Data Collection and Analysis Services ($119,464), and Technology Modernization ($563,695).
- Operating Expenses will decrease by 0.3 percent, or $4,801, due to projected decreases in Computer Hardware Under $5,000 ($6,111), Computer Software ($2,727), Repair and Maintenance of Property and Works ($2,350), Insurance and Bonds ($2,150), Field, Facility, and Fleet — Tools Under $5,000 ($1,493), Telephone and Communications ($1,037), Cellular Telephones and Accessories ($869), Meeting Resources ($389), Chemical Supplies ($300), Training — No Travel ($109), Out of State Travel / Training ($33), In-State Training and Related Travel ($30), Office Support Supplies ($22), Office Furniture / Equipment Under $5,000 ($2), and Rewards and Recognition ($2), which are offset by increases in Memberships, Professional Certifications, and Licenses ($1), Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($92), Books and Technical Materials ($158), Uniforms ($248), Travel — District Business ($961), Educational Reimbursements ($1,828), Rental of Charter Aircraft and Pilot for Aerial Reconnaissance ($2,000), Safety Supplies ($3,475), and Repair and Maintenance of Equipment ($4,060).
- Operating Capital Outlay will decrease by 55 percent, or $743,624, due to projected decreases in Office Furniture / Equipment Over $5,000 ($769,022),

Computer Hardware Over $5,000 ($60,292), and Water Well Construction Services ($14,000), which are offset by increases in Technology Modernization ($28,403) and Software Subscription Right of Use ($71,287).
- Debt Services shows a decrease of 13.9 percent, or $16,575, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – $15,694,498 for 131.25 FTEs
  - 1.1.1 Water Supply Planning (31.16 FTEs)
  - 1.1.2 Minimum Flows and Levels (9.73 FTEs)
  - 1.2 Research, Data Collection, Analysis and Monitoring (74.87 FTEs)
  - 1.3 Technical Assistance (5.5 FTEs)
  - 1.4 Other Water Resources Planning and Monitoring Activities (2.34 FTEs)
  - 1.5 Technology and Information Services (7.65 FTEs)
- Contracted Services
  - Data Collection and Analysis Services ($2,060,085)
  - Consultant Services ($608,840)
  - Technology Modernization ($563,695)
  - Computer Technology Services ($558,243)
  - Water Well Construction Services ($400,000)
  - Software Maintenance Services ($333,747)
  - Seagrass Mapping and Water Quality Collection ($142,000)
  - Scientific Research and Analysis ($70,000)
  - North Florida Southeast Georgia (NFSEG) Version 2.0 ($50,000)
  - Central Florida Water Initiative Bureau of Economic and Business Research ($50,000)
  - Geographic Information System Analytical Services ($15,000)
  - Mapping Services and Aerial Photos ($13,000)
  - Fence Services ($5,000)
  - Florida Water Star ($5,000)
  - Legal Services / Attorney's Fees ($4,644)
  - Court Reporter and Transcription Services ($2,639)
- Operating Expenses
  - Laboratory Supplies ($405,500)
  - Repair and Maintenance of Equipment ($336,868)
  - Field, Facility, and Fleet — Tools Under $5,000 ($187,856)
  - Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($126,800)
  - Insurance and Bonds ($120,731)
  - Postage and / or Courier Service ($75,000)
  - Computer Hardware Under $5,000 ($71,751)
  - Travel — District Business ($62,490)
  - Telephone and Communications ($58,227)
  - Cellular Telephones and Accessories ($48,733)

IV. Revenues, Expenditures, and Personnel by Program

  - In-State Training and Related Travel ($35,074)
  - Safety Supplies ($21,400)
  - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance ($20,000)
  - Books and Technical Materials ($16,500)
  - Training — No Travel ($15,590)
  - Educational Reimbursements ($14,202)
  - Uniforms ($13,109)
  - Office Support Supplies ($9,699)
  - Memberships, Professional Certifications, and Licenses ($7,478)
  - Recording and Court Costs ($6,695)
  - Office Furniture / Equipment Under $5,000 ($3,588)
  - Computer Software ($3,277)
  - Motor Fuels and Lubricants ($2,700)
  - Out of State Travel / Training ($1,866)
  - Meeting Resources ($1,313)
  - Rental of Other Equipment ($1,000)
  - Rewards and Recognition ($909)
  - Advertising ($633)
  - Subscriptions ($500)
  - Educational Supplies ($350)
  - Printing and Reproduction Services ($42)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over $5,000 ($310,000)
  - Office Furniture / Equipment Over $5,000 ($126,092)
  - Computer Hardware Over $5,000 ($72,144)
  - Software Subscription Right of Use ($71,287)
  - Technology Modernization ($28,403)
- Debt Services
  - Debt Service Principal — Software Subscription ($86,334)
  - Debt Service Interest — Software Subscription ($16,497)

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 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 9,217,675	$ 10,377,691	$ 10,641,466	$ 12,244,222	$ 12,869,990	$ 625,768	5.1%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	2,519,080	4,706,532	5,267,387	23,418,128	26,471,154	3,053,026	13.0%
Operating Expenses	731,953	6,754,022	373,847	449,183	449,158	(25)	0.0%
Operating Capital Outlay	221,744	203,505	343,520	104,472	124,355	19,883	19.0%
Fixed Capital Outlay	32,155,984	64,503,346	23,225,839	80,690,937	50,020,624	(30,670,313)	-38.0%
Interagency Expenditures (Cooperative Funding)	36,464,975	39,040,818	29,494,775	46,232,877	33,740,000	(12,492,877)	-27.0%
Debt	42,184	53,587	86,814	84,432	73,947	(10,485)	-12.4%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 81,353,595	$125,639,501	$ 69,433,648	$163,224,251	$123,749,228	$ (39,475,023)	-24.2%

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 12,869,990	$ -	$ -	$ -	$ -	$ -	$ 12,869,990
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	6,056,311	4,169	-	5,882	20,404,792	-	26,471,154
Operating Expenses	449,158	-	-	-	-	-	449,158
Operating Capital Outlay	124,355	-	-	-	-	-	124,355
Fixed Capital Outlay	7,150,000	1,900,000	-	356,204	40,614,420	-	50,020,624
Interagency Expenditures (Cooperative Funding)	4,034,166	685,834	-	20,000	29,000,000	-	33,740,000
Debt	73,947	-	-	-	-	-	73,947
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	$ 30,757,927	$ 2,590,003	$ -	$ 382,086	$ 90,019,212	$ -	$123,749,228

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	94.11	$ 9,094,306	$ 12,869,990	$ -	$ 12,869,990
Interns	0.81	25,221	-	-	-
Contracted Services	1.73	71,894	2,535,225	23,935,929	26,471,154
Operating Expenses			449,158	-	449,158
Operating Capital Outlay			124,355	-	124,355
Fixed Capital Outlay			-	50,020,624	50,020,624
Interagency Expenditures (Cooperative Funding)			-	33,740,000	33,740,000
Debt			-	73,947	73,947
Reserves — Emergency Response			-	-	-
TOTAL			$ 15,978,728	$ 107,770,500	$123,749,228

IV. Revenues, Expenditures, and Personnel by Program

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended - Adopted) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	86.44	84.79	95.92	93.87	94.11	0.24	0.3%
Contingent Worker	0.50	0.50	0.50	1.34	1.73	0.39	29.1%
Other Personal Services	-	-	-	-	-	-	
Intern	0.46	0.50	0.50	0.50	0.81	0.31	62.0%
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	87.40	85.79	96.92	95.71	96.65	0.94	1.0%

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

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there were noticeable fluctuations in Salaries and Benefits, Contracted Services, Operating Capital Outlay, Fixed Capital Outlay, Interagency Expenditures, and Debt Services. Salaries and Benefits show an increase due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. The increase in Contracted Services is mainly due to increases in legislative funding associated with the Lake Apopka Submersed Aquatic Vegetation Restoration project as well as Surface Water Assessments. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Amended Budget for these two budget categories. The decrease in Fixed Capital Outlay is primarily due to the progression of the Black Creek Water Resource Development Project.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Amended Budget, variations were indicated for all major object categories except Debt Services. Salaries and Benefits in the FY 2025–26 Amended Budget show an increase when compared to the expenditures in FY 2024–25 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget was modified to potentially grant merit pay increases based on an employee's documented performance.

Contracted Services had an increase between expenditures in FY 2024–25 and the FY 2025–26 Amended Budget, primarily due to a specific fiscal year legislative appropriation for the Lake Jesup Sediment Phosphorus Inactivation Project. The increase in Operating Expenses was driven largely by higher insurance and bonding costs. The increase in Fixed Capital Outlay is primarily attributed to legislative funding appropriated for the Ponce de Leon New Smyrna Beach Land Acquisition in FY 2025–26 and outside budget funding for the C-10 Water Management Area Project. Since the program's budget and expenditures are primarily driven by the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken, actual expenditures and budgets could fluctuate significantly from one year to another.

Budget Variances

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2026–27 Adopted Budget has a 24.2 percent, or $39,475,023, decrease compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 5.1 percent, or $625,768, within this program.
- Contracted Services will increase by 13 percent, or $3,053,026, due to projected increases in Data Collection and Analysis Services ($50), Lake Apopka Sand Farm Wetland Clearing ($133), Software Maintenance Services ($2,812), Temporary (Contingent) Labor Services ($16,094), First Coast Expressway Mitigation Area Restoration / Enhancement Project ($16,622), Upper St. Johns River Basin Rough Fish Removal ($20,000), Computer Technology Services ($30,890), Lake Apopka Emergent Floating-Leaved Vegetation Restoration ($125,000), Biosolids Remediation Project Design ($289,000), Lake Apopka Rough Fish Removal ($329,401), Technology Modernization ($405,364), Prevention and Recovery Strategy Support ($500,000), and Lake Jesup and Lake Apopka Study Restoration Strategies ($5,000,000), which are offset by decreases in Upper Ocklawaha River Basin Flood Protection Level of Service Assessment and Adaptation Planning ($1,500,000), Lake George Rough Fish Removal ($879,474), Abandoned Artesian Well Plugging ($745,208), Water Conservation Messaging Project ($139,999), Lake Apopka Submersed Aquatic Vegetation Restoration ($125,000), WFNF, Regional Aquifer Recharge Project within SJRWMD ($100,000), Consultant Services ($80,658), Emeralda Marsh Conservation Area 5 Peat Removal — Lake County ($60,000), Surveying

IV. Revenues, Expenditures, and Personnel by Program

Services ($30,890), Mathews Park Geotechnical Investigation — Permeability Study ($15,000), and Legal Services / Attorney's Fees ($6,111).

- Operating Expenses will decrease by $25 due to projected decreases in Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($13,419), Computer Hardware Under $5,000 ($3,416), Training — No Travel ($2,004), Computer Software ($1,889), In-State Training and Related Travel ($1,075), Rental of Other Equipment ($400), Insurance and Bonds ($70), Educational Reimbursements ($70), Telephone and Communications ($34), Cellular Telephones and Accessories ($28), Memberships, Professional Certifications, and Licenses ($1), and Out of State Travel / Training ($1), which are offset by increases in Office Support Supplies ($1), Books and Technical Materials ($92), Repair and Maintenance of Equipment ($790), Meeting Resources ($1,500), Travel — District Business ($9,999), and Printing and Reproduction Services ($10,000).
- Operating Capital Outlay will increase by 19 percent, or $19,883, due to projected increases in Technology Modernization ($20,425) and Software Subscription Right of Use ($51,264), which are offset by decreases in Computer Hardware Over $5,000 ($41,806) and Field, Facility, and Fleet — Equipment and Tools Over $5,000 ($10,000).
- Fixed Capital Outlay will decrease by 38 percent, or $30,670,313, due to no new funding for the Ponce de Leon New Smyrna Beach Land Acquisition ($19,720,000), as well as the absence of outside funding for the C-10 Water Management Area Project ($37,499,376), which will shift to future years through the carryover process. There are also projected decreases in Indian River Lagoon Project Design Services ($500,000), Lake George Conservation Area Hydrologic Restoration — Resiliency ($90,000), First Coast Expressway Mitigation Area Restoration / Enhancement Project ($16,622), and Lake Apopka Innovative Total Phosphorus Removal ($11,600), which are offset by increases in Lake Apopka West Marsh Restoration ($98,337), Lake Jesup Nutrient Reduction and Flow Enhancement Project ($450,000), Land Purchases and Support Services ($1,080,890), Carson Platt Hydrologic Improvements ($1,406,803), Black Creek Kayak Launch ($1,500,000), and Taylor Creek Reservoir Improvements ($22,631,255).
- Cooperative Funding will decrease by 27 percent, or $12,492,877, due to projected decreases in Alternative Water Supply Non-Water Protection Sustainability Program Placeholder ($11,581,819), Indian River Lagoon Projects Placeholder ($10,614,420), Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan ($850,000), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder ($550,308), Brevard County Sykes Creek Muck Removal Project Phase 2B ($375,000), Indian River Lagoon Interagency Agreement ($346,378), Merritt Island Impoundment Restoration ($299,175), Island Grove Irrigation Retrofit Phase 3 ($250,000), William Wesley Wells Farms Conversion from Seepage to Irrigation Drain Tile ($238,983), Scott Parker Farms Precision Fertilizer Equipment ($233,177), Singleton and Sons Farms Inc. Precision Fertilizer Equipment ($227,533), Pine Meadows Hydro Improvements

($200,000), Wild Goose Farms LLC Irrigation Retrofit-Bartlett ($179,409), Mike Revels Farms Precision Fertilizer Application Equipment ($133,125), William Revels Farm LLC Precision Fertilizer Application Equipment ($124,936), May and Whitaker Family Partnership LTD Precision Fertilizer Equipment ($124,908), Caldwell Citrus Groves Irrigation Retrofit of Pine Block ($114,727), William Law Irrigation Retrofit with Surface Water Pump and Soil Moisture Sensor ($87,544), Acres of Grace Irrigation Retrofit ($56,267), May and Whitaker Family Partnership LTD Precision Fertilizer Application Equipment ($40,817), LeFils Farms LLC Precision Fertilizer Application Equipment ($40,231), Lars Hagstrom Ferneries LLC Irrigation Retrofit Phase II ($33,004), Wilson Training and Bloodstock Compost Facility ($29,250), Caldwell Citrus Groves Fertigation ($23,773), Wild Goose Farms LLC Precision Drone Application Equipment ($17,831), Crescent Lake Farm LLC Irrigation Riser Culverts ($14,944), Spring Hill Nursery Irrigation Retrofit ($12,553), Alachua County Jonesville Park Soccer Complex Irrigation Upgrades ($5,450), and Districtwide Cost-Share Placeholder — Non-Project Specific ($2,579), which are offset by increases in Robrick Nursery Greenhouse Irrigation Automation ($10,957), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture ($31,052), Water Conservation Program ($139,999), Lake Apopka Magnolia Park Access Dredging Design ($200,000), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project ($299,175), Agricultural Cost-Share Program Placeholder ($1,272,361), City of Groveland South Lake County Lower Floridan Wellfield Project — Distributed ($1,299,549), Lake Apopka Restoration Placeholder ($1,524,464), State and Legislative Appropriation Placeholder - Non-Project Specific ($2,257,586), and WFNF, Regional Aquifer Recharge Project within SJRWMD ($7,280,121).
- Debt Services will decrease by 12.4 percent, or $10,485, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – $12,869,990 for 94.11 FTEs
  - 2.1 Land Acquisition (5 FTEs)
  - 2.2.1 Water Resource Development Projects (5.98 FTEs)
  - 2.2.3 Other Water Source Development Activities (2.93 FTEs)
  - 2.3 Surface Water Projects (73.29 FTEs)
  - 2.6 Other Acquisition and Restoration Activities (1.41 FTEs)
  - 2.7 Technology and Information Services (5.5 FTEs)
- Contracted Services
  - Lake Jesup Sediment Phosphorus Inactivation Project ($15,000,000)
  - Lake Jesup and Lake Apopka Study Restoration Strategies ($5,000,000)
  - Abandoned Artesian Well Plugging ($1,254,792)
  - Prevention and Recovery Strategy Support ($1,000,000)
  - Lake Apopka Rough Fish Removal ($1,000,000)
  - Lake George Rough Fish Removal ($800,000)
  - Technology Modernization ($405,364)

IV. Revenues, Expenditures, and Personnel by Program

  - Lake Apopka Submersed Aquatic Vegetation Restoration ($375,000)
  - Computer Technology Services ($312,956)
  - Biosolids Remediation Project Design ($289,000)
  - Mapping Services and Aerial Photos ($275,000)
  - Scientific Research and Analysis ($178,500)
  - First Coast Expressway Mitigation Area Restoration / Enhancement Project ($150,000)
  - Lake Apopka Emergent Floating-Leaved Vegetation Restoration ($125,000)
  - Software Maintenance Services ($92,857)
  - Temporary (Contingent) Labor Services ($71,894)
  - Upper St. Johns River Basin Rough Fish Removal ($50,000)
  - Emeralda Marsh Conservation Area 5 Peat Removal — Lake County ($40,000)
  - Data Collection and Analysis Services ($25,050)
  - Consultant Services ($13,524)
  - Vegetation Management and Planting Services ($8,000)
  - Legal Services / Attorney's Fees ($2,689)
  - Court Reporter and Transcription Services ($1,528)
- Operating Expenses
  - Insurance and Bonds ($86,819)
  - Computer Hardware Under $5,000 ($51,597)
  - Travel — District Business ($45,799)
  - In-State Training and Related Travel ($44,744)
  - Telephone and Communications ($41,871)
  - Repair and Maintenance of Equipment ($36,063)
  - Cellular Telephones and Accessories ($35,045)
  - Training — No Travel ($19,357)
  - Educational Reimbursements ($10,212)
  - Printing and Reproduction Services ($10,025)
  - Memberships, Professional Certifications, and Licenses ($9,677)
  - Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($9,260)
  - Advertising ($6,367)
  - Recording and Court Costs ($6,139)
  - Office Support Supplies ($6,000)
  - Meeting Resources ($5,237)
  - Field, Facility, and Fleet — Tools Under $5,000 ($4,500)
  - Safety Supplies ($4,250)
  - Uniforms ($3,494)
  - Books and Technical Materials ($2,600)
  - Computer Software ($2,356)
  - Out of State Travel / Training ($1,342)
  - Upper St. Johns River Basin Rough Fish Removal ($1,300)
  - Lake Apopka Rough Fish Removal ($1,300)
  - Lake George Rough Fish Removal ($1,300)
  - Office Furniture / Equipment Under $5,000 ($1,225)

IV. Revenues, Expenditures, and Personnel by Program

- Rewards and Recognition ($1,179)
- Subscriptions ($100)

- Operating Capital Outlay
  - Computer Hardware Over $5,000 ($51,880)
  - Software Subscription Right of Use ($51,264)
  - Technology Modernization ($20,425)
  - Office Furniture / Equipment Over $5,000 ($786)
- Fixed Capital Outlay
  - Taylor Creek Reservoir Improvements ($40,000,000)
  - Land Purchases and Support Services ($5,550,000)
  - Carson Platt Hydrologic Improvements ($1,500,000)
  - Black Creek Kayak Launch ($1,500,000)
  - C-10 Water Management Area Project ($970,624)
  - Lake Jesup Nutrient Reduction and Flow Enhancement Project ($500,000)
- Interagency Expenditures
  - State and Legislative Appropriation Placeholder - Non-Project Specific ($13,500,000)
  - WFNF, Regional Aquifer Recharge Project within SJRWMD ($10,000,000)
  - Doctors Lake Advanced Effluent Treatment — Fleming Island Wastewater Treatment Facility ($5,000,000)
  - Agricultural Cost-Share Program Placeholder ($1,500,000)
  - Green Infrastructure / Resiliency Project Placeholder ($1,000,000)
  - Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture ($800,000)
  - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder ($750,000)
  - Indian River Lagoon Interagency Agreement ($500,000)
  - Coastal Wetland Restoration Program ($400,000)
  - Lake Apopka Magnolia Park Access Dredging Design ($200,000)
  - Water Conservation Rebate Program ($50,000)
  - Abandoned Artesian Well Plugging ($40,000)
- Debt Services
  - Debt Service Principal — Software Subscription ($62,084)
  - Debt Service Interest — Software Subscription ($11,863)

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 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 8,467,914	$ 9,151,268	$ 9,353,126	$ 10,100,417	$ 10,687,530	$ 587,113	5.8%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	3,868,420	3,761,415	4,000,574	5,996,078	6,734,157	738,079	12.3%
Operating Expenses	5,517,540	5,567,507	5,146,182	9,848,319	10,069,120	220,801	2.2%
Operating Capital Outlay	1,468,298	1,934,877	1,831,885	2,702,161	2,869,124	166,963	6.2%
Fixed Capital Outlay	3,960,572	8,094,387	7,622,370	14,896,369	13,115,700	(1,780,669)	-12.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	197,258	213,099	269,224	275,296	270,218	(5,078)	-1.8%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 23,480,002	$ 28,722,553	$ 28,223,361	$ 43,818,640	$ 43,745,849	$ (72,791)	-0.2%

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 10,687,530	$ -	$ -	$ -	$ -	$ -	$ 10,687,530
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,492,728	986,881	-	6,344	2,248,204	-	6,734,157
Operating Expenses	8,774,120	-	-	-	1,295,000	-	10,069,120
Operating Capital Outlay	2,644,124	225,000	-	-	-	-	2,869,124
Fixed Capital Outlay	11,415,000	752,000	-	-	948,700	-	13,115,700
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	270,218	-	-	-	-	-	270,218
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	$ 37,283,720	$ 1,963,881	$ -	$ 6,344	$ 4,491,904	$ -	$ 43,745,849

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	102.22	$ 7,315,337	$ 10,687,530	$ -	$ 10,687,530
Interns	0.51	15,788	-	-	-
Contracted Services	8.65	360,000	4,106,154	2,628,003	6,734,157
Operating Expenses			8,774,120	1,295,000	10,069,120
Operating Capital Outlay			2,869,124	-	2,869,124
Fixed Capital Outlay			-	13,115,700	13,115,700
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	270,218	270,218
Reserves — Emergency Response			-	-	-
TOTAL			$ 26,436,928	$ 17,308,921	$ 43,745,849

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended–Adopted) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	100.96	98.91	98.15	99.14	102.22	3.08	3.1%
Contingent Worker	4.33	6.49	6.49	6.49	8.65	2.16	33.3%
Other Personal Services	-	-	-	-	-	-	
Intern	0.47	0.51	0.50	0.50	0.51	0.01	2.0%
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	105.76	105.91	105.14	106.13	111.38	5.25	4.9%

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 and maintenance, as well as works of the District. Despite the District's best efforts to streamline expenses while still achieving its 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 and road maintenance, and fencing. These efforts ensure public safety and enjoyment while fulfilling the District's obligations for protection and restoration of District lands.

Fluctuations during the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, are noticeable under Salaries and Benefits and Fixed Capital Outlay. Salaries and Benefits show an increase due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Fixed Capital Outlay had a significant increase mainly due to an increase in Burrell Lock Rehabilitation.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay. Salaries and Benefits in the FY 2025–26 Amended Budget show an increase when compared to the expenditures in FY 2024–25 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services are budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in variances between actual needs and budget. Operating Expenses increased when comparing the expenditures in FY 2024–25 to the FY 2025–26 Amended Budget, primarily due to increases in the operation and maintenance activities associated with the near completion of the Black Creek Water Resource Development Project and Chemical Supplies (including Invasive Plant Management). The increase in Operating Capital Outlay is mainly due to additional investments in Field, Facility, and Fleet — Equipment and Tools Over $5,000. Fixed Capital Outlay shows an increase primarily due to an increase in Burrell Dam Rehabilitation Construction.

IV. Revenues, Expenditures, and Personnel by Program

Budget Variances

The program budget for Operation and Maintenance of Works and Lands in the FY 2026–27 Adopted Budget has a 0.2 percent, or $72,791, decrease compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, as well as a reallocation of two FTEs from program 2.0 and one FTE from program 6, Salaries and Benefits will increase by 5.8 percent, or $587,113, within this program.
- Contracted Services will increase by 12.3 percent, or $738,079, due to projected increases in Janitorial Services ($4,616), Electrical Services ($5,000), Pest Control ($5,000), Crane Creek M-1 Canal Flow Restoration ($7,500), Black Creek Water Resource Development Project ($7,500), Mechanical Services ($15,028), Software Maintenance Services ($20,773), Computer Technology Services ($41,890), Pablo Creek Conservation Area ($54,700), Surveying Services ($65,000), Fire Management — Prescribed Burns ($90,000), West Augustine — Twelve Mile Swamp ($220,407), and Technology Modernization ($437,205), which are offset by decreases in Consultant Services ($96,519), Vegetation Management and Planting Services ($86,465), Environmental Management ($30,000), Locktending Services ($13,000), and Legal Services / Attorney's Fees ($10,556).
- Operating Expenses will increase by 2.2 percent, or $220,801, due to projected increases in Rewards and Recognition ($2), Office Support Supplies ($25), Out of State Travel / Training ($40), Training — No Travel ($130), Field, Facility, and Fleet — Tools Under $5,000 ($321), Other Utilities ($1,000), Repair and Maintenance of Equipment ($1,002), Cellular Telephones and Accessories ($1,038), In-State Training and Related Travel ($1,186), Telephone and Communications ($1,239), Insurance and Bonds ($2,568), Safety Supplies ($5,000), Janitorial Supplies ($5,000), Travel — District Business ($5,047), Educational Reimbursements ($8,129), Repair and Maintenance of Buildings ($12,775), Chemical Supplies ($89,320), Motor Fuels and Lubricants ($149,011), and Repair and Maintenance of Property and Works ($167,888), which are offset by decreases in Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($130,457), Rental of Charter Aircraft and Pilot for Land Management Activities ($45,000), Seeds, Sods, Shrubs, and Fertilizer ($20,865), Fire Management — Prescribed Burns ($16,000), Utilities ($4,477), Permits and Other Fees ($4,000), Office Furniture / Equipment Under $5,000 ($3,821), Computer Hardware Under $5,000 ($2,023), Computer Software ($1,907), Uniforms ($997), and Books and Technical Materials ($373).
- Operating Capital Outlay will increase by 6.2 percent, or $166,963, due to projected increases in Technology Modernization ($22,030), Software Subscription Right of Use ($55,291), Motor Vehicles ($68,898), and Field, Facility, and Fleet — Equipment and Tools Over $5,000 ($132,756), which are

offset by decreases in Computer Hardware Over $5,000 ($42,228), Field Activities — Land Management ($28,049), Fire Management — Prescribed Burns ($21,909), Office Furniture / Equipment Over $5,000 ($12,231), and Pablo Creek Conservation Area ($7,595).

- Fixed Capital Outlay will decrease by 12 percent, or $1,780,669, due to projected decreases in Burrell Dam Rehabilitation Construction ($5,450,000), C-231 Repair Seepage Areas ($1,375,146), Infrastructure Rehabilitation and Improvements ($998,400), District Headquarters Administration Roof Replacement ($650,000), Lake Apopka Duda Regrading ($423,380), Lake Apopka Lock and Dam Rehabilitation ($400,000), Lake Apopka Long Scott Regrading ($188,894), Lake Apopka Concrete Processing ($182,600), Lake Apopka Sand Farm Regrading ($100,000), Walkways / Platforms in Support of Data Collection ($58,800), Resurface District Headquarters Parking Access Road ($58,762), and Upgrade Lake Apopka North Shore Pump Stations with Remote Operations ($2,006), which are offset by increases in Lake Apopka North Shore Miscellaneous Infrastructure Improvements ($17), S-157 Rehabilitation ($8,800), Levee Repairs ($20,000), Lake Apopka Wildlife Drive Levee Repairs ($50,000), Lake Apopka Lock and Dam to County Road 48 New Access Road Capping ($50,000), Moss Bluff Lock Rehabilitation Design ($100,000), Districtwide Capital Facilities Structural and Mechanical Repairs ($100,000), Palm Bay Air Handler Replacement ($120,000), Emeralda Wildlife Drive Capping ($125,000), Operational Support Placeholder ($125,146), Fellsmere Water Management Area Pump Station #4 Generator Replacement ($175,000), District Chiller Plant Replacements ($200,000), Lake Apopka North Shore North of Interceptor Road Levee Repair ($200,000), District Headquarters Building #2 Fire Alarm Upgrade ($200,000), Palm Bay Service Center Generator Replacement ($200,000), District Headquarters Datacenter Independent Power Supply ($250,000), Lake Apopka Marsh Flow-Way Cell Maintenance ($300,000), Field Activities — Land Management ($302,694), Districtwide Facility Rehabilitation, Repairs, and Enhancement ($358,762), Pablo Creek Conservation Area ($411,900), Lake Apopka Marsh Flow-Way Inlet Culvert Replacements ($500,000), District Headquarters Air Handling Unit Refurbishments ($610,000), and S-157 Wingwalls and Manatee Overlook ($3,700,000).
- Debt Services will decrease by 1.8 percent, or $5,078, due to the estimated budget needs for both the GASB 87 statement pertaining to lessee agreements as well as the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

IV. 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 – $10,687,530 for 102.22 FTEs
  - 3.1 Land Management (33.26 FTEs)
  - 3.2 Works (30.66 FTEs)
  - 3.3 Facilities (7.5 FTEs)
  - 3.4 Invasive Plant Control (7.78 FTEs)
  - 3.5 Other Operations and Maintenance Activities (2.59 FTEs)
  - 3.6 Fleet Services (14.5 FTEs)
  - 3.7 Technology and Information Services (5.93 FTEs)
- Contracted Services
  - Vegetation Management and Planting Services ($3,086,497)
  - Fire Management — Prescribed Burns ($520,000)
  - Technology Modernization ($437,205)
  - Computer Technology Services ($337,539)
  - Janitorial Services ($335,000)
  - Locktending Services ($312,000)
  - Security Services ($250,000)
  - Mechanical Services ($250,000)
  - West Augustine — Twelve Mile Swamp ($220,407)
  - Restoration / Enhancement Project in Indian River Lagoon — State Road 528 Improvements ($200,000)
  - Software Maintenance Services ($140,150)
  - Longleaf Pine Preserve ($115,217)
  - Lake Jesup Conservation Area ($100,000)
  - Surveying Services ($75,000)
  - Consultant Services ($54,879)
  - Pablo Creek Conservation Area ($54,700)
  - Electrical Services ($53,000)
  - Remove / Mulch Canal Vegetation ($50,000)
  - Pest Control ($46,000)
  - Coastal Oaks Preserve ($26,280)
  - Mapping Services and Aerial Photos ($25,000)
  - Environmental Management ($23,000)
  - Crane Creek M-1 Canal Flow Restoration ($7,500)
  - Black Creek Water Resource Development Project ($7,500)
  - Legal Services / Attorney's Fees ($4,644)
  - Court Reporter and Transcription Services ($2,639)
- Operating Expenses
  - Black Creek Water Resource Development Project ($1,440,000)
  - Chemical Supplies ($1,225,000)
  - Utilities ($1,220,523)
  - Motor Fuels and Lubricants ($1,106,000)
  - Insurance and Bonds ($1,041,061)
  - Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($782,250)

IV. Revenues, Expenditures, and Personnel by Program

  - Repair and Maintenance of Equipment ($684,740)
  - Repair and Maintenance of Buildings ($606,000)
  - Repair and Maintenance of Property and Works ($587,390)
  - Chemical Supplies — Invasive Plant Management ($200,000)
  - Rental of Buildings and Property ($182,000)
  - Rental of Charter Aircraft and Pilot for Land Management Activities ($150,000)
  - Tires and Tubes ($150,000)
  - Crane Creek M-1 Canal Flow Restoration ($90,000)
  - Safety Supplies ($56,491)
  - In-State Training and Related Travel ($55,849)
  - Computer Hardware Under $5,000 ($55,651)
  - Telephone and Communications ($45,161)
  - Janitorial Supplies ($45,000)
  - Seeds, Sods, Shrubs, and Fertilizer ($44,000)
  - Memberships, Professional Certifications, and Licenses ($41,329)
  - Rental of Other Equipment ($38,500)
  - Cellular Telephones and Accessories ($37,799)
  - Field, Facility, and Fleet — Tools Under $5,000 ($32,000)
  - Permits and Other Fees ($29,200)
  - Travel — District Business ($26,367)
  - Uniforms ($24,085)
  - Office Furniture / Equipment Under $5,000 ($20,164)
  - Office Support Supplies ($11,330)
  - Educational Reimbursements ($11,015)
  - Training — No Travel ($5,360)
  - Freight, Moving, and Storage ($5,000)
  - Recording and Court Costs ($3,694)
  - Other Utilities ($3,500)
  - Computer Software ($2,542)
  - Meeting Resources ($2,463)
  - Printing and Reproduction Services ($2,042)
  - Books and Technical Materials ($1,900)
  - Out of State Travel / Training ($1,447)
  - Advertising ($783)
  - Promotional Activities ($750)
  - Subscriptions ($450)
  - Rewards and Recognition ($284)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over $5,000 ($1,523,000)
  - Motor Vehicles ($1,212,000)
  - Computer Hardware Over $5,000 ($55,956)
  - Software Subscription Right of Use ($55,291)
  - Technology Modernization ($22,030)
  - Office Furniture / Equipment Over $5,000 ($847)

IV. Revenues, Expenditures, and Personnel by Program

- Fixed Capital Outlay
  - S-157 Wingwalls and Manatee Overlook ($4,000,000)
  - Moss Bluff Lock Rehabilitation Design ($1,100,000)
  - Districtwide Facility Rehabilitation, Repairs, and Enhancement ($1,050,000)
  - Field Activities — Land Management ($1,038,700)
  - District Headquarters Air Handling Unit Refurbishments ($650,000)
  - Districtwide Capital Facilities Structural and Mechanical Repairs ($600,000)
  - Pablo Creek Conservation Area ($600,000)
  - Infrastructure Rehabilitation and Improvements ($600,000)
  - Lake Apopka Lock and Dam Rehabilitation ($600,000)
  - Lake Apopka Marsh Flow-Way Inlet Culverts Replacement ($500,000)
  - Levee Repairs ($395,000)
  - Lake Apopka Marsh Flow-Way Cell Maintenance ($300,000)
  - District Headquarters Datacenter Independent Power Supply ($250,000)
  - District Chiller Plant Replacements ($200,000)
  - Palm Bay Service Center Generator Replacement ($200,000)
  - Lake Apopka North Shore North of Interceptor Road Levee Repair ($200,000)
  - District Headquarters Building #2 Fire Alarm Upgrade ($200,000)
  - Pump Station #4 Generator Replacement ($175,000)
  - Emeralda Wildlife Drive Capping ($125,000)
  - Palm Bay Air Handler Replacement ($120,000)
  - Security Residence Repairs and Upgrades ($62,000)
  - Walkways / Platforms in Support of Data Collection ($50,000)
  - Lake Apopka Wildlife Drive Levee Repairs ($50,000)
  - Lake Apopka Nutrient Reduction Facility Access Road Capping ($50,000)
- Debt Services
  - Debt Service Interest — Long Term Lease ($104,093)
  - Debt Service Principal — Long Term Lease ($86,369)
  - Debt Service Principal — Software Subscription ($66,961)
  - Debt Service Interest — Software Subscription ($12,795)

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 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 13,299,853	$ 14,501,676	$ 15,027,197	$ 18,785,267	$ 19,201,230	$ 415,963	2.2%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	408,140	436,706	598,897	1,279,504	1,683,848	404,344	31.6%
Operating Expenses	486,749	470,459	487,245	625,264	628,840	3,576	0.6%
Operating Capital Outlay	276,767	94,907	516,993	151,307	197,855	46,548	30.8%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	65,457	79,031	131,079	135,292	117,655	(17,637)	-13.0%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 14,536,966	$ 15,582,779	$ 16,761,411	$ 20,976,634	$ 21,829,428	$ 852,794	4.1%

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 19,201,230	$ -	$ -	$ -	$ -	$ -	$ 19,201,230
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,674,488	-	-	9,360	-	-	1,683,848
Operating Expenses	628,840	-	-	-	-	-	628,840
Operating Capital Outlay	197,855	-	-	-	-	-	197,855
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	117,655	-	-	-	-	-	117,655
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	$ 21,820,068	$ -	$ -	$ 9,360	$ -	$ -	$ 21,829,428

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

.	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	157.34	$ 13,751,139	$ 19,201,230	$ -	$ 19,201,230
Interns	0.54	16,875	-	-	-
Contracted Services	0.45	18,810	1,123,578	560,270	1,683,848
Operating Expenses			628,840	-	628,840
Operating Capital Outlay			197,855	-	197,855
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	117,655	117,655
Reserves — Emergency Response			-	-	-
TOTAL			$ 21,151,503	$ 677,925	$ 21,829,428

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended–Adopted) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	145.63	146.12	152.89	158.01	157.34	(0.67)	-0.4%
Contingent Worker	0.45	0.45	0.45	0.45	0.45	-	
Other Personal Services	-	-	-	-	-	-	
Intern	0.42	0.53	0.54	0.54	0.54	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	146.50	147.10	153.88	159.00	158.33	(0.67)	-0.4%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes under Salaries and Benefits, Operating Capital Outlay, and Debt Services. The increase in Salaries and Benefits is due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Amended Budget for Operating Capital Outlay.

When comparing the expenditures in FY 2024–25 to the FY 2025–26 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Amended Budget show an increase when compared to the expenditures in FY 2024–25 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services experienced a significant increase, primarily driven by higher investments in technology and consulting services, partially offset by one-time legal expenses related to a terminated contract in the prior year. Operating Expenses also increased overall, reflecting growth in communications, facility and equipment support, training, travel, advertising, safety, and insurance costs, partially offset by reductions in moving expenses and small equipment purchases.

Budget Variances

The program budget for Regulation in the FY 2026–27 Adopted Budget has a 4.1 percent, or $852,794, increase compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 2.2 percent, or $415,963, within this program.
- Contracted Services will increase by 31.6 percent, or $404,344, due to projected increases in Court Reporter and Transcription Services ($1), Software Maintenance Services ($3,454), Computer Technology Services ($45,942), and Technology Modernization ($644,953), which are offset by decreases in Consultant Services ($238,062) and Legal Services / Attorney's Fees ($51,944).
- Operating Expenses will increase by 0.6 percent, or $3,576, due to projected increases in Uniforms ($118), In-State Training and Related Travel ($284), Field,

IV. Revenues, Expenditures, and Personnel by Program

Facility, and Fleet — Support Supplies and Parts Under $5,000 ($560), Safety Supplies ($569), Books and Technical Materials ($780), Repair and Maintenance of Equipment ($879), Travel — District Business ($1,375), and Educational Reimbursements ($10,355), which are offset by decreases in Computer Hardware Under $5,000 ($6,132), Computer Software ($3,052), Insurance and Bonds ($1,095), Telephone and Communications ($529), Cellular Telephones and Accessories ($442), Training — No Travel ($56), Office Support Supplies ($18), Out of State Travel / Training ($17), Office Furniture / Equipment Under $5,000 ($2), and Rewards and Recognition ($1).

- Operating Capital Outlay will increase by 30.8 percent, or $46,548, due to projected increases in Technology Modernization ($32,498) and Software Subscription Right of Use ($81,563), which are offset by decreases in Computer Hardware Over $5,000 ($67,503) and Office Furniture / Equipment Over $5,000 ($10).
- Debt Services will decrease by 13 percent, or $17,637, due to the estimated budget needs for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – $19,201,230 for 157.34 FTEs
  - 4.1 Consumptive Use Permitting (28 FTEs)
  - 4.2 Water Well Construction Permitting and Contractor Licensing (2.8 FTEs)
  - 4.3 Environmental Resource and Surface Water Permitting (95.71 FTEs)
  - 4.4 Other Regulatory and Enforcement Activities (22.08 FTEs)
  - 4.5 Technology and Information (8.75 FTEs)
- Contracted Services
  - Technology Modernization ($644,953)
  - Computer Technology Services ($497,931)
  - Consultant Services ($288,573)
  - Software Maintenance Services ($147,739)
  - Data Collection and Analysis Services ($50,000)
  - Legal Services / Attorney's Fees ($22,856)
  - Temporary (Contingent) Labor Services ($18,810)
  - Court Reporter and Transcription Services ($12,986)
- Operating Expenses
  - Insurance and Bonds ($138,135)
  - Computer Hardware Under $5,000 ($82,095)
  - Telephone and Communications ($66,620)
  - Repair and Maintenance of Equipment ($57,547)
  - Cellular Telephones and Accessories ($55,759)
  - Recording and Court Costs ($47,180)
  - In-State Training and Related Travel ($29,050)
  - Postage and / or Courier Service ($22,000)
  - Educational Reimbursements ($16,249)
  - Travel — District Business ($16,077)
  - Advertising ($13,617)

IV. Revenues, Expenditures, and Personnel by Program

- Books and Technical Materials ($12,850)
- Safety Supplies ($12,641)
- Training — No Travel ($11,139)
- Memberships, Professional Certifications, and Licenses ($10,359)
- Field, Facility, and Fleet — Support Supplies and Parts Under $5,000 ($9,160)
- Office Support Supplies ($7,103)
- Uniforms ($5,284)
- Field, Facility, and Fleet — Tools Under $5,000 ($4,931)
- Computer Software ($3,750)
- Office Furniture / Equipment Under $5,000 ($3,514)
- Out of State Travel / Training ($2,135)
- Rewards and Recognition ($1,125)
- Meeting Resources ($312)
- Printing and Reproduction Services ($208)

- Operating Capital Outlay
  - Computer Hardware Over $5,000 ($82,544)
  - Software Subscription Right of Use ($81,563)
  - Technology Modernization ($32,498)
  - Office Furniture / Equipment Over $5,000 ($1,250)
- Debt Services
  - Debt Service Principal — Software Subscription ($98,780)
  - Debt Service Interest — Software Subscription ($18,875)

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 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 1,082,118	$ 1,100,119	$ 984,389	$ 1,448,496	$ 1,454,444	$ 5,948	0.4%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	42,736	62,462	77,635	138,044	227,106	89,062	64.5%
Operating Expenses	276,882	338,736	238,157	342,920	263,585	(79,335)	-23.1%
Operating Capital Outlay	20,574	11,114	39,785	11,958	15,331	3,373	28.2%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	4,850	6,006	10,087	10,642	9,117	(1,525)	-14.3%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 1,427,160	$ 1,518,437	$ 1,350,053	$ 1,952,060	$ 1,969,583	$ 17,523	0.9%

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 1,454,444	$ -	$ -	$ -	$ -	$ -	$ 1,454,444
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	226,380	-	-	726	-	-	227,106
Operating Expenses	263,585	-	-	-	-	-	263,585
Operating Capital Outlay	15,331	-	-	-	-	-	15,331
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	9,117	-	-	-	-	-	9,117
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	$ 1,968,857	$ -	$ -	$ 726	$ -	$ -	$ 1,969,583

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.62	$ 1,030,819	$ 1,454,444	$ -	$ 1,454,444
Interns	0.01	261	-	-	-
Contracted Services	-	-	58,694	168,412	227,106
Operating Expenses			263,585	-	263,585
Operating Capital Outlay			15,331	-	15,331
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	9,117	9,117
Reserves — Emergency Response			-	-	-
TOTAL			$ 1,792,054	$ 177,529	$ 1,969,583

IV. Revenues, Expenditures, and Personnel by Program

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended–Adopted) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	10.40	10.28	11.28	11.84	11.62	(0.22)	-1.9%
Contingent Worker	-	-	-	-	-	-	
Other Personal Services	-	-	-	-	-	-	
Intern	-	0.01	0.01	0.01	0.01	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	10.40	10.29	11.29	11.85	11.63	(0.22)	-1.9%

Trends and Changes

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

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there are noticeable changes in Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits show an increase due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. The increase under Contracted Services was mainly due to expanded support for the Blue School Grant Program, while the decrease under Operating Expenses was mainly due to a decrease in Educational Supplies supporting the District's educational water conservation initiatives. The decrease under Operating Expenses was partially offset by increases in training, equipment, and promotional activities. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to subscription-based IT arrangements. This also explains the decrease observed between the FY 2024–25 expenditures and the FY 2025–26 Amended Budget for Operating Capital Outlay.

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

Budget Variances

The program budget for Outreach in the FY 2026–27 Adopted Budget has a 0.9 percent, or $17,523, increase compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 0.4 percent, or $5,948, within this program.
- Contracted Services will increase by 64.5 percent, or $89,062, due to projected increases in Software Maintenance Services ($97), Computer Technology Services ($3,019), Technology Modernization ($49,972), and Communications Workplan Development and Training ($65,000), which are offset by decreases in Legislative Services ($18,000), Consultant Services ($10,192), Legal Services / Attorney's Fees ($833), and Court Reporter and Transcription Services ($1).
- Operating Expenses will decrease by 23.1 percent, or $79,335, due to projected decreases in Educational Supplies ($119,000), Computer Hardware Under $5,000 ($524), Insurance and Bonds ($249), Computer Software ($244), Telephone and Communications ($120), Cellular Telephones and Accessories ($101), Training — No Travel ($12), In-State Training and Related Travel ($4), Travel — District Business ($4), Out of State Travel / Training ($4), and Office Support Supplies ($2), which are offset by increases in Repair and Maintenance of Equipment ($6), Books and Technical Materials ($12), Educational Reimbursements ($911), and Promotional Activities ($40,000).
- Operating Capital Outlay will increase by 28.2 percent, or $3,373, due to projected increases in Technology Modernization ($2,518) and Software Subscription Right of Use ($6,320), which are offset by decreases in Computer Hardware Over $5,000 ($5,463) and Office Furniture / Equipment Over $5,000 ($2).
- Debt Services will decrease by 14.3 percent, or $1,525, due to the estimated budget needs for the GASB 96 statement requirements 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 – $1,454,444 for 11.62 FTEs
  - 5.1 Water Resource Education (2 FTEs)
  - 5.2 Public Information (8.44 FTEs)
  - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.5 FTE)
  - 5.6 Technology and Information Services (0.68 FTE)
- Contracted Services
  - Communications Workplan Development and Training ($65,000)
  - Blue School Grant Program ($60,000)
  - Technology Modernization ($49,972)
  - Computer Technology Services ($38,581)
  - Software Maintenance Services ($11,447)
  - Consultant Services ($1,531)
  - Legal Services / Attorney's Fees ($367)
  - Court Reporter and Transcription Services ($208)
- Operating Expenses
  - Educational Supplies ($96,500)
  - Promotional Activities ($61,000)
  - In-State Training and Related Travel ($16,566)
  - Subscriptions ($15,200)
  - Office Furniture / Equipment Under $5,000 ($11,016)
  - Travel — District Business ($10,927)
  - Insurance and Bonds ($10,703)
  - Printing and Reproduction Services ($7,003)
  - Computer Hardware Under $5,000 ($6,360)
  - Telephone and Communications ($5,162)
  - Training — No Travel ($4,864)
  - Memberships, Professional Certifications, and Licenses ($4,463)
  - Cellular Telephones and Accessories ($4,320)
  - Repair and Maintenance of Equipment ($4,200)
  - Office Support Supplies ($1,619)
  - Uniforms ($1,460)
  - Educational Reimbursements ($1,259)
  - Recording and Court Costs ($292)
  - Computer Software ($291)
  - Out of State Travel / Training ($165)
  - Books and Technical Materials ($150)
  - Advertising ($50)
  - Rewards and Recognition ($10)
  - Meeting Resources ($5)

IV. Revenues, Expenditures, and Personnel by Program

- Operating Capital Outlay
    - Computer Hardware Over $5,000 ($6,396)
    - Software Subscription Right of Use ($6,320)
    - Technology Modernization ($2,518)
    - Office Furniture / Equipment Over $5,000 ($97)
- Debt Services
    - Debt Service Principal — Software Subscription ($7,654)
    - Debt Service Interest — Software Subscription ($1,463)

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 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Actual-Audited)	Fiscal Year 2024–25 (Actual-Audited)	Fiscal Year 2025–26 (Current / Amended Budget)	Fiscal Year 2026–27 (Adopted Budget)	Difference in $ (Current / Amended to Adopted)	Difference in % (Current / Amended to Adopted)
Salaries and Benefits	$ 6,019,602	$ 6,696,721	$ 7,095,880	$ 7,957,373	$ 8,111,482	$ 154,109	1.9%
Other Personal Services	-	-	-	-	-	-	
Contracted Services	570,587	672,738	776,152	1,143,413	1,507,743	364,330	31.9%
Operating Expenses	3,060,197	3,072,085	3,255,880	4,182,268	4,355,067	172,799	4.1%
Operating Capital Outlay	207,905	60,592	381,343	110,416	146,886	36,470	33.0%
Fixed Capital Outlay	-	-	-	-	-	-	
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	
Debt	49,012	61,753	96,686	98,683	87,346	(11,337)	-11.5%
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 9,907,303	$10,563,889	$11,605,941	$13,492,153	$14,208,524	$ 716,371	5.3%

SOURCE OF FUNDS
Fiscal Year 2026–27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 8,111,482	$ -	$ -	$ -	$ -	$ -	$ 8,111,482
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,500,795	-	-	6,948	-	-	1,507,743
Operating Expenses	4,355,067	-	-	-	-	-	4,355,067
Operating Capital Outlay	146,886	-	-	-	-	-	146,886
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	87,346	-	-	-	-	-	87,346
Reserves — Emergency Response	-	-	-	-	-	-	
TOTAL	$ 14,201,576	$ -	$ -	$ 6,948	$ -	$ -	$14,208,524

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

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	58.46	$ 5,729,581	$ 8,111,482	$ -	$ 8,111,482
Interns	0.51	16,005	-	-	-
Contracted Services	0.48	20,000	1,091,801	415,942	1,507,743
Operating Expenses			4,355,067	-	4,355,067
Operating Capital Outlay			146,886	-	146,886
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	87,346	87,346
Reserves — Emergency Response			-	-	-
TOTAL			$ 13,705,236	$ 503,288	$ 14,208,524

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

WORKFORCE CATEGORY	Fiscal Year					(Current / Amended–Adopted) 2025–26 to 2026–27	
	2022–23	2023–24	2024–25	2025–26	2026–27	Difference	% Change
Authorized Positions	58.12	57.46	58.94	59.03	58.46	(0.57)	-1.0%
Contingent Worker	1.64	0.87	0.48	0.48	0.48	-	
Other Personal Services	-	-	-	-	-	-	
Intern	0.03	0.51	0.51	0.51	0.51	-	
Volunteer	-	-	-	-	-	-	
TOTAL WORKFORCE	59.79	58.84	59.93	60.02	59.45	(0.57)	-0.9%

IV. Revenues, Expenditures, and Personnel by Program

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

During the three-year comparison period of expenditures, from FY 2022–23 through FY 2024–25, there were noticeable increases in Salaries and Benefits, Operating Capital Outlay, and Debt Services. Salaries and Benefits show an increase due to the alignment with the Governor's FY 2024–25 Focus on Florida's Future Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS and Group Insurance. Increases in Operating Capital Outlay and Debt Services were largely driven by compliance with GASB 96 requirements related to SBITAs. This also explains the decrease observed between the FY 2024–25 and the FY 2025–26 Amended Budget for Operating Capital Outlay.

When comparing expenditures in FY 2024–25 to the FY 2025–26 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits in the FY 2025–26 Amended Budget show an increase when compared to the expenditures in FY 2024–25 due to a combination of changes to the FTEs administering the program based on needs and commensurate with experience and qualifications, as well as internal redirections. Additionally, the District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. Contracted Services increased primarily due to higher spending on computer technology services. Operating Expenses also rose, driven largely by increased costs associated with property appraiser and tax collector commissions.

Budget Variances
The program budget for Management and Administration in the FY 2026–27 Adopted Budget has a 5.3 percent, or $716,371, increase compared to the FY 2025–26 Amended Budget. Budget categories showing variances include:

- Salaries and Benefits reflect adjustments to staffing levels and position allocations based on program needs, employee experience, and qualifications, as well as internal reallocations of resources. The budget also incorporates provisions for potential merit-based salary increases tied to documented employee performance and anticipated increases in employer Group Insurance costs. As a result of these combined factors, Salaries and Benefits will increase by 1.9 percent, or $154,109, within this program.
- Contracted Services will increase by 31.9 percent, or $364,330, due to projected increases in Software Maintenance Services ($4,450), Training Services ($10,000), Safety Training ($15,000), Computer Technology Services ($39,977), and Technology Modernization ($478,811), which are offset by decreases in Consultant Services ($103,401), Auditing and Accounting Services ($30,907),

Temporary (Contingent) Labor Services ($29,600), and Legal Services / Attorney's Fees ($20,000).

- Operating Expenses will increase by 4.1 percent, or $172,799, due to projected increases in Uniforms ($1), Office Support Supplies ($10), Out of State Travel / Training ($15), Travel — District Business ($18), Training — No Travel ($51), Books and Technical Materials ($300), Cellular Telephones and Accessories ($402), Telephone and Communications ($481), Insurance and Bonds ($996), Repair and Maintenance of Equipment ($1,345), In-State Training and Related Travel ($1,639), Other Utilities ($5,000), Educational Reimbursements ($8,846), and Property Appraiser / Tax Collector Commissions ($192,033), which are offset by decreases in Dormant Materials ($13,806), Safety Supplies ($11,624), Rewards and Recognition ($4,999), Computer Hardware Under $5,000 ($3,356), Office Furniture / Equipment Under $5,000 ($2,375), and Computer Software ($2,178).
- Operating Capital Outlay will increase by 33 percent, or $36,470, due to projected increases in Office Furniture / Equipment Over $5,000 ($9), Technology Modernization ($24,126), and Software Subscription Right of Use ($60,552), which are offset by a decrease in Computer Hardware Over $5,000 ($48,217).
- Debt Services will decrease by 11.5 percent, or $11,337, due to the estimated budget for the GASB 96 statement requirements pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – $8,111,482 for 58.46 FTEs
  - 6.1.1 Executive Direction (7.5 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) (0.37 FTE)
  - 6.1.9 Technology and Information Services (6.49 FTEs)

- Contracted Services
  - Technology Modernization ($478,811)
  - Computer Technology Services ($369,660)
  - Training Services ($204,200)
  - Software Maintenance Services ($109,681)
  - Consultant Services ($109,091)
  - Auditing and Accounting Services ($108,000)
  - Safety Training ($75,000)
  - Temporary (Contingent) Labor Services ($20,000)
  - Health and Wellness ($19,500)
  - Legal Services / Attorney's Fees ($8,800)
  - Court Reporter and Transcription Services ($5,000)

IV. Revenues, Expenditures, and Personnel by Program

- Operating Expenses
  - Property Appraiser / Tax Collector Commissions ($3,700,000)
  - Insurance and Bonds ($102,551)
  - Safety Supplies ($70,700)
  - Computer Hardware Under $5,000 ($60,946)
  - Advertising ($57,354)
  - Rewards and Recognition ($53,553)
  - Telephone and Communications ($49,459)
  - Cellular Telephones and Accessories ($41,395)
  - Repair and Maintenance of Equipment ($40,235)
  - Travel — District Business ($33,176)
  - In-State Training and Related Travel ($29,362)
  - Travel — Board and Authorized Persons ($18,000)
  - Office Support Supplies ($17,551)
  - Educational Reimbursements ($12,063)
  - Training — No Travel ($11,918)
  - Other Utilities ($9,000)
  - Memberships, Professional Certifications, and Licenses ($7,749)
  - Recording and Court Costs ($7,000)
  - Moving Expenses ($6,000)
  - Meeting Resources ($5,920)
  - Promotional Activities ($4,100)
  - Books and Technical Materials ($3,600)
  - Uniforms ($3,543)
  - Office Furniture / Equipment Under $5,000 ($3,493)
  - Computer Software ($2,784)
  - Out of State Travel / Training ($1,585)
  - 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 ($61,280)
  - Software Subscription Right of Use ($60,552)
  - Technology Modernization ($24,126)
  - Office Furniture / Equipment Over $5,000 ($928)
- Debt Services
  - Debt Service Principal — Software Subscription ($73,333)
  - Debt Service Interest — Software Subscription ($14,013)

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