

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**

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**Fiscal Year 2022–23**

# **Final Budget**

**(Pursuant to Section 373.536, *Florida Statutes*)**

**Adopted September 27, 2022**



**[www.sjrwmd.com](http://www.sjrwmd.com)**



St. Johns River Water Management District

Final Budget

Budget Year 2022–23



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## I. Foreword

### I. Foreword

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

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

On July 12, 2022, the Governing Board approved the tentative fiscal year (FY) 2022–23 millage rate and budget. Following Board approval, the FY 2022–23 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, 2022, statutory deadline.

In compliance with the statutory requirements, the District has conducted two public hearings for the FY 2022–23 budget before the final budget adoption. The first hearing took place on September 13, 2022. On September 27, 2022, the Governing Board conducted the second hearing and adopted the FY 2022–23 millage rate and the final budget. The District now submits this adopted FY 2022–23 final budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District. The District's final budget will also be available after October 7, 2022, on the District's website: [www.sjrwmd.com](http://www.sjrwmd.com).

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

## **II. Introduction**

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### **A. History of Water Management Districts**

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

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

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

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

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

## II. Introduction

### B. Overview of the District

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

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

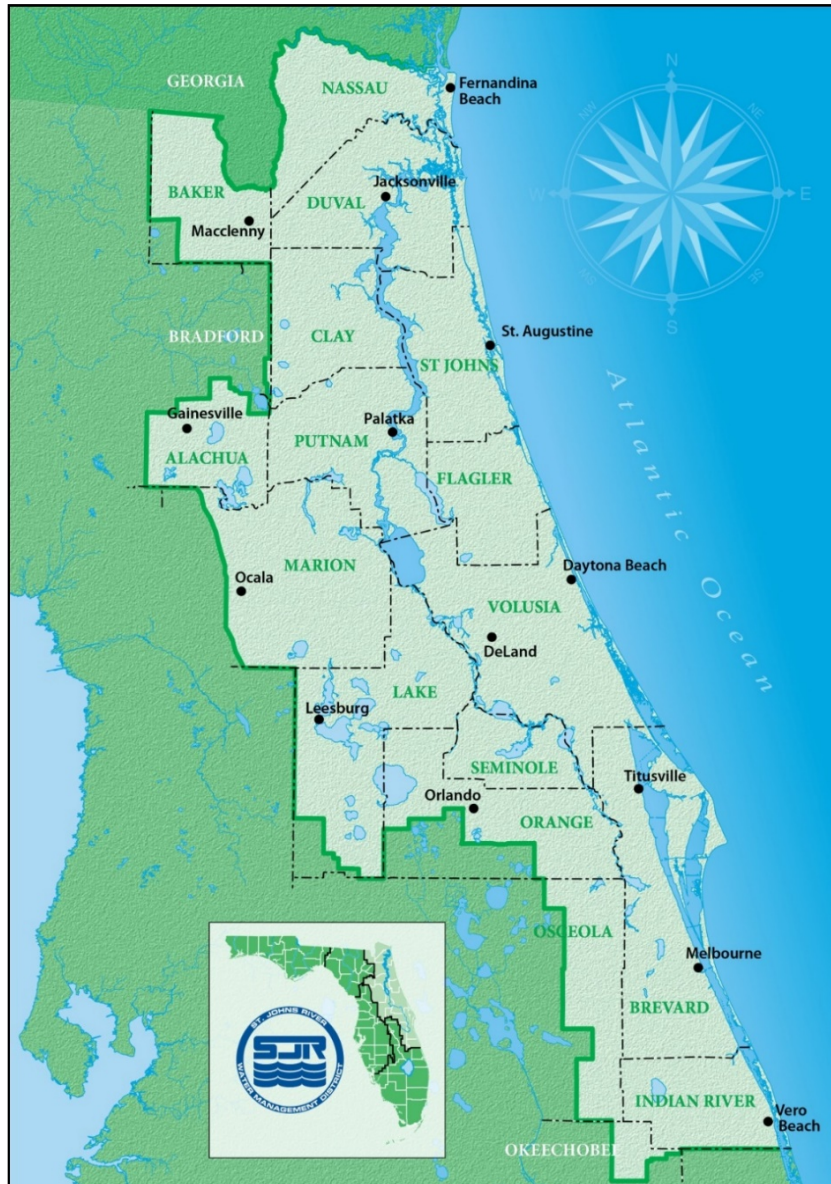


Figure 1 – District Map

## II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 21 percent of the state’s land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon, and the Florida portion of the St. Marys River Basin. The District is also home to eight “Outstanding Florida Springs” — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 2021, an estimated 5.9 million people resided within the District’s boundaries, a population that is projected to reach almost 6.6 million by the year 2040.

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

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

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

The District currently maintains 115 miles of U.S. Army Corps of Engineers (USACE) /District constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 14 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. The District owns an interest in approximately 776,353 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 537 full-time equivalent positions (FTEs) in FY 2022–23. 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 35526  
904-730-6270

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

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

## **II. Introduction**

### **C. Mission and Guiding Principles of the District**

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

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

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



## II. Introduction

### D. Development of the District Budget

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

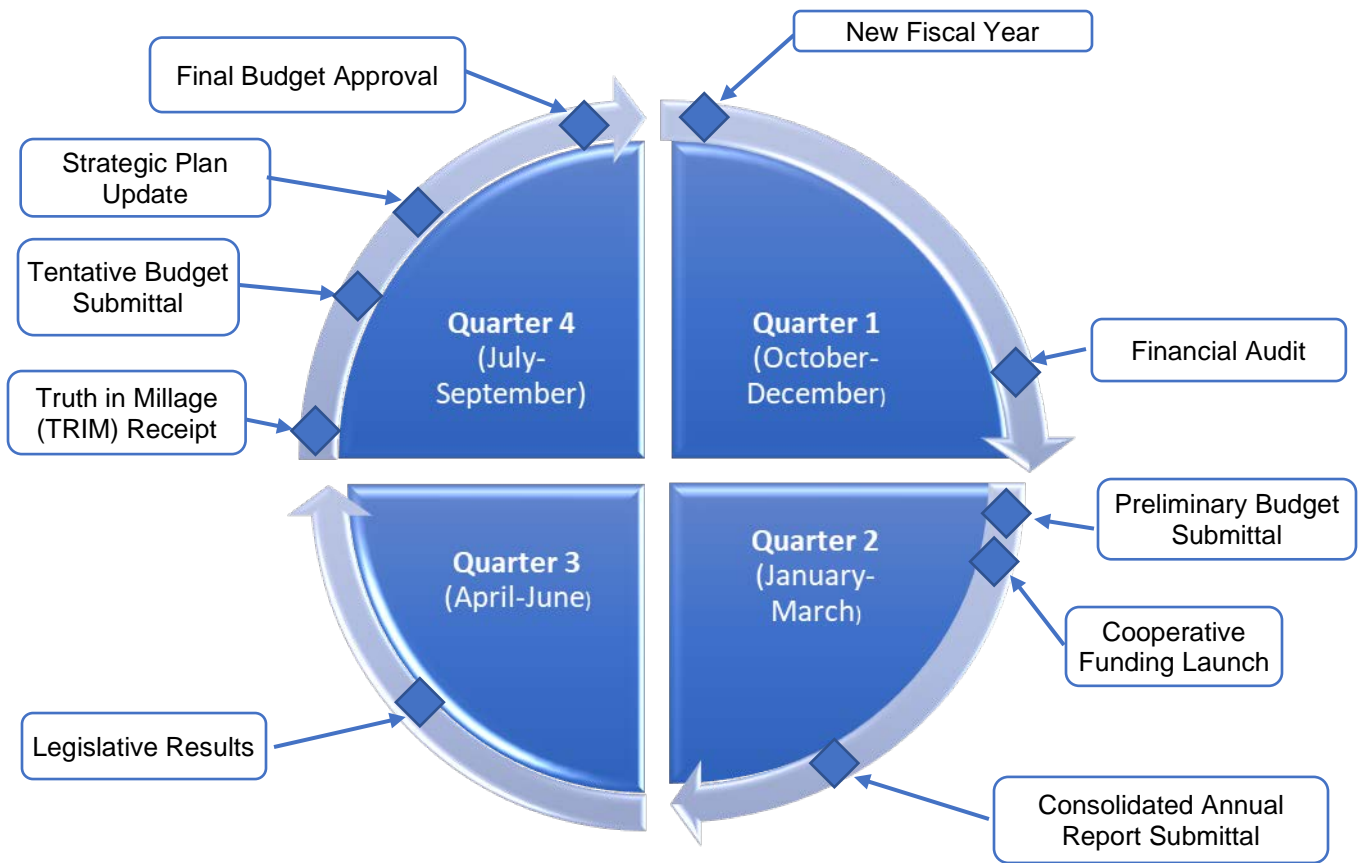


Figure 2 – Budget Process

The District held two TRIM public hearings in September 2022. The first public hearing took place on September 13, 2022, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing took place on September 27, 2022, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the Final Budget adoption hearing.

## **II. Introduction**

The District's FY 2022–23 Final Budget is designed to live within the District's means and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without new debt. The Final Budget maintains an operating profile consistent with FY 2021–22 and in line with current revenue levels to ensure sustainability.

## II. Introduction

### E. Budget Guidelines

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

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

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

- Utilizing fund balance and savings from operational efficiencies to increase funding for capital and cost-share projects which support the Governor’s Executive Order 2019-12 (EO 2019-12);
- Addressing rising costs of health insurance; and
- Producing a budget that is focused on the District’s mission and responsibilities.

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

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

Program	FY 2022–23 Final Budget	% of Total Budget
5.0 Outreach	\$1,455,546	0.9%
6.0 District Management and Administration	\$10,332,682	6.3%
<b>Grand Total (programs 1.0 through 6.0)</b>	<b>\$163,733,283</b>	<b>100.0%</b>
<b>5.0 and 6.0 Total</b>	<b>\$11,788,228</b>	<b>7.2%</b>

The District’s FY 2022–23 Tentative Budget did not exceed these statutory thresholds, and the District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the Final Budget adoption hearing.



## II. Introduction

### F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget Development begins
December 14	Present draft Preliminary Budget to Governing Board
December 14	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 11	District Governing Board approves the January 15 submittal of the Preliminary Budget (373.535(1)(a), F.S.)
January 15	Preliminary Budget due to Legislature (373.535(1)(a), F.S.)
March 1	Legislative Preliminary Budget comments due to the districts (373.535(2)(b), F.S.)
March 15	Districts must provide written response to any legislative comments (373.535(2)(b), F.S.)
April–May	Districts continue evaluation and refinement of the budget
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action taken by the Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to districts – TRIM (193.023(1) and 200.065(1), F.S.)
July 11	Tentative Budget due to DEP for review
July 12	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (373.536(2), F.S.)
August 1	Tentative Budget due to Legislature (373.536(5)(d), F.S.)
August (TBD)	Tentative Budget presented to legislative staff
August (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 11	The Tentative Budget is posted on the District's official website (373.536(5)(d), F.S.)
September 13	Public hearing to adopt the Tentative Budget and millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 27	Public hearing to adopt the Final Budget and final millage rate at District headquarters in Palatka, 4049 Reid St., Palatka, FL 32177 (373.536(3), F.S.)
September 30	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
October 1	District fiscal year begins
October 7	District submits Adopted Budget for current fiscal year to the Legislature (373.536(6)(a)1, F.S.)
October 27	District submits TRIM certification package to Department of Revenue (200.068, F.S.)

### III. Budget Highlights

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### A. FY 2021–22 Current Year Accomplishments and Efficiencies

#### Water Supply

##### Water Supply Planning

- Completed the Central Springs / East Coast Regional Water Supply Plan, which incorporated public comments received during public workshops and comment period. The Water Supply Plan was approved by the Governing Board on February 8, 2022. The approval resulted in the District having an updated regional water supply plan for all areas within our jurisdiction.
- Released the draft North Florida Regional Water Supply plan projections and geodatabase; two public workshops were held in November 2021.
- Funding was made available to agricultural producers through three programs: the Tri-County Agricultural Area Water Management Partnership, the Districtwide Agricultural Cost-share, and the Silver Springs Agricultural Best Management Practices (BMP) Cost-share program. Collectively, \$3,623,218 in funding was provided to growers resulting in an estimated 0.851 million gallons per day (mgd) in conservation, as well as an estimated annual nutrient loading reduction of 19,001 pounds of total nitrogen (TN) and 9,973 pounds of total phosphorus (TP).
- Water Conservation –
  - Held and presented at numerous events and webinars
  - Completed an overhaul to the Florida Water Star (FWS) webpages — 8,000 homes were added to the national Green Building Registry
  - Continued work on the Florida American Water Works Association (AWWA) water conservation symposium presentation
  - Developed and implemented training for staff and utilities on water conservation plans for CUP applications
  - Conducted alternative lawn training (utility conservation) at Cherrylake Tree Farm
  - Held a Florida Water Star (FWS) Accredited Professional (irrigation) training in Alachua County
  - Will launch new version of FWS Gold in collaboration with UF Florida-Friendly Landscaping
- The Central Florida Water Initiative Regional Water Supply Plan (RWSP) Team held its 2025 RWSP kickoff meeting on January 20, 2022. This team consists of regional stakeholders from a variety of water users, including public supply, agriculture, and commercial/industrial, along with agency representatives. Topics discussed included the Bureau of Economic and Business Research methodology for population projections and the upcoming GIS service area boundary review in preparation for the RWSP development. As the lead for the Data Monitoring and Investigations Team, the District presented to the Central Florida Water Initiative (CFWI) Management Oversight Committee the work completed since 2015 by the team. The team has installed 57 wetland monitoring

### III. Budget Highlights

sites, 92 surficial aquifer monitoring sites, 34 Upper Floridan aquifer monitoring sites, and 20 Lower Floridan aquifer monitoring sites in the CFWI planning region.

- In 2022: 1) draft projections will be finalized, 2) constraint analysis will be prepared, and 3) public outreach/project solicitation and plan drafting will be initiated for the North Florida Regional Water Supply Plan.
- Completed draft report and initiated peer review for the Wekiva Basin minimum flows and levels (MFLs) (Wekiwa Springs, Rock Springs, Little Wekiva River, and Wekiva River at State Road (SR) 46).
- Completed the revision of the Sylvan Lake MFLs based on updated modeling (surface water and groundwater) and updated Surface Water Inundation and Dewatering Signatures (SWIDS) analyses, per the peer review.
- Completed revision of draft report for the Lake Apshawa South MFLs based on updated modeling and SWIDS analyses.
- Completed draft report for Redbug Lake MFLs.
- Completed assessment for numerous adopted MFLs to support Regulatory needs.
- Completed draft Biomonitoring Protocol for MFLs Program.
- Completed reports for Springshed delineation: Geospatial methods and selection of final springsheds.
- Enabled data-driven decisions by monitoring water levels in over 750 surficial and Floridan Aquifer System wells, and water quality in 450 of those wells; maintained 150 surface water level monitoring stations in support of MFLs data needs.

#### Watershed Management and Modeling

- Watershed hydrology updates for the St. Johns River model were completed in September 2021. The development of the St. Johns River Basin water quality modeling approach and the pilot water quality model case study will be completed in FY 2021–22.
- The updated watershed hydrology will be incorporated into the St. Johns River hydrodynamic and water quality model by the end of FY 2021–22.
- The hydrodynamic flooding model setup and calibration will be completed by the end of FY 2021–22.
- The setup of the Upper St. Johns River Basin (USJRB) real-time flood forecasting model that will be utilized to perform real-time flood forecasts was completed in September 2021. The model calibration and validation will be completed by the end of FY 2021–22. The model will perform real-time flood forecast throughout FY 2021–22.
- The model update, recalibration, and documentation of the East Coast Central Florida Transient Expanded (ECFTX) v2.0 model was completed in FY 2021–22. The recalibration improves simulation of groundwater levels and spring flows within the Wekiva River basin.



### **III. Budget Highlights**

- The ECCTX v2.0 regulatory evaluation tool was developed cooperatively by SJRWMD, SWFWMD, and SFWMD in FY 2021–22.
- Hydrologic data that is key to the modeling efforts was co-funded with the U.S. Geological Survey at 67 locations.

#### Water Resource Development Projects

The Black Creek Water Resource Development Project will help replenish the Upper Floridan aquifer (UFA) in northeast Florida using flow from the South Fork of Black Creek, in Clay County, during high water periods and flood events. Water will be pumped through a transmission system toward the Keystone Heights area and is expected to contribute to the MFLs recovery of the lakes in the Alligator Creek system, including lakes Brooklyn and Geneva, and may help improve water levels in the Lower Santa Fe Basin. This project would not be possible without funding from the State of Florida through three Specific Appropriations for the St. Johns River and/or Keystone Heights Lake Region Restoration, Public Access, and Recreation Projects, which began in FY 2017–18. In FY 2022–23, additional funding for the project will be provided by Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County. Progress on this project in FY 2021–22 includes:

- Pilot study on a passive filtration treatment system was initiated in April 2021 and final design of the treatment system is anticipated by December 2022.
- Permitting activities were completed in March 2022.
- Anticipate beginning construction in August 2022.

Taylor Creek Reservoir (TCR), located in Orange and Osceola counties near the St. Johns River and State Road 520, being recognized as a potential water supply source, was included in the 2015 Central Florida Water Initiative Regional Water Supply Plan (CFWI RWSP) as a regional AWS project. The 2020 CFWI RWSP also includes TCR as a project option to meet central Florida's future water supply needs. To facilitate the use of the reservoir as a water supply source, certain enhancements, such as raising and improving the L-73 levee, will be necessary. An additional geotechnical evaluation was initiated in March 2022 and was expected to be complete in September 2022. Results from the evaluation will be used to support the District's in-house design of the TCR levee improvements. The District anticipates completing 60 percent of the re-design by December 2022.

In May 2022, DEP opened the submission window for the statewide grant program for \$50 million in legislative funding toward AWS projects. DEP's funding priority was for regional AWS projects in the areas of greatest benefit. DEP requested the water management districts submit their top priority AWS projects for review and consideration of state funding. On May 26, 2022, the District submitted top priority AWS projects to DEP for funding consideration.

The District is increasing resources for the Abandoned Artesian Well Plugging Program and removing the cost-share requirement. By properly abandoning free-flowing wells or wells which allow flows between aquifer units, valuable groundwater is conserved, and

### III. Budget Highlights

the quality is protected. In FY 2020–21, 46 wells were plugged, saving a total flow of up to 7.26 mgd. In the first eight months of FY 2021–22, 102 wells have already been plugged, resulting in 14 mgd conserved.

#### Water Quality

##### Restoration Efforts

###### *Ocklawaha Basin*

Lake Apopka, the fourth-largest lake in the state, is the headwaters of the Ocklawaha Chain of Lakes, located in northwest Orange and southeast Lake counties. In response to recent and ongoing restoration efforts, made possible primarily through three specific legislative appropriations for Lake Apopka Restoration Projects, TP in the lake has declined significantly and has been below the target concentration during several months in FY 2021–22, despite unusually low water levels. Although TP has declined, ongoing and additional efforts are needed for long-term restoration success. In response to the improving water quality, submerged aquatic vegetation growth in the lake has increased dramatically. This includes both native and exotic species, such as hydrilla. Several projects on the District's North Shore property will continue to support improved water management capabilities and reduce the volume of water and phosphorus reaching the lake.

- The Lake Level Canal Interconnect pump station will move water from a 2,500-acre wetland across a canal into a 9,000-acre area taking advantage of available storage. Construction began in late 2020 and will be complete by the end of FY 2021–22.
- The District's recirculating treatment wetland, the Marsh Flow-Way, is operational following necessary maintenance to its pump station and treatment cells. Minor structure maintenance may occur while the system is operating. The recirculating system filters algae and suspended solids from about 40 percent of Lake Apopka's volume each year, helping sustain the clearer water necessary for critical submerged aquatic plants to grow. Three culvert repairs are scheduled for completion in FY 2022–23.
- Final design and permitting of the Newton Park Access Channel/Habitat improvement project will begin in FY 2022–23.
- Evaluation of potential changes to Lake Apopka's maximum desirable level is underway, and the desktop evaluation of the Lake Apopka Shoreline Structure and Facility Inventory/Assessment was completed in June 2022. Updates to the decades-old maximum desirable level, in combination with using the North Shore of the lake for floodwater storage, have the potential to provide additional water quality, flood protection, and habitat benefits.
- Emerald Marsh Conservation Area (EMCA), located along the east side of Lake Griffin, is 7,000 acres of herbaceous marshes and wet prairies that filter water flowing into the lake and down the Ocklawaha River. EMCA is located in Lake County and is comprised of seven individual areas. This hydrological improvement project will involve breaching of the levee separating EMCA in Area

### III. Budget Highlights

1 from Lake Griffin at one location. This project will provide direct fish and wildlife habitat benefits with improved water quality. Funding for this project is through a \$110,000 grant administered by the Florida Fish and Wildlife Conservation Commission (FWC) in partnership with the District. The District is responsible for all in-kind project management, surveys, designs, permits, and construction management. Design was scheduled for completion in FY 2021–22 and construction is expected to be completed in FY 2022–23.

Doctors Lake, located in the lower St. Johns River basin, has been subject to elevated phosphorus concentrations. In November 2018, the District's Governing Board approved an innovative project to remove phosphorus from the Doctors Lake watershed by treating the Clay County Utility Authority Fleming Island wastewater treatment plant (WTP) effluent. This pay-for-performance project began full operation in September 2020 and is projected to continue improving water quality in the Doctors Lake watershed into 2024.

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

Decades ago, to assist with farming and development, many east-west canals were dug in Volusia, Brevard, and Indian River counties that routed freshwater to the IRL. These canals increased the harmful loads of freshwater, sediments, and nutrients to the IRL, while depriving the St. Johns River of valuable freshwater flows. To minimize harmful algal blooms (HAB) in the IRL, restore the historic flow of the St. Johns River, and enhance the regional water supply, the District has been implementing projects that harvest the flows from these canals and route them back to the St. Johns River after water quality treatment in a wetland system. Key efforts in FY 2021–22 include the following activities:

- The Crane Creek M-1 Canal Flow Restoration project will restore approximately 7 mgd of stormwater runoff from a 5,300-acre watershed back to the St. Johns River following treatment. Over 100 years ago, the M-1 Canal was constructed as a flood control feature and redirected the flow away from the St. Johns River toward the IRL. By restoring the flow westward toward the river, this project will reduce annual nutrient loadings to the IRL by approximately 24,000 lbs. of TN and 3,100 lbs. of total TP. The project is funded by the District, as well as DEP and Brevard County. Project design and permitting is underway and, in November 2021, the Governing Board approved funding for the purchase of floodplain parcels where the treated water will be released on its path to the St. Johns River.
- The Grove Land Reservoir and Stormwater Treatment Area is a proposed public-private partnership to be built within the southern boundary between the St. Johns River Water Management District and the South Florida Water Management District (SFWMD). The project proposes converting two citrus grove areas into reservoirs and diverting up to 100 mgd of water northward to the C-52 Canal for the purpose of diverting water for potential water supply along the St. Johns River, while also preventing undesirable freshwater agricultural runoff from reaching the St. Lucie Estuary, which is part of the IRL. Although this



### III. Budget Highlights

is not a District project, District staff are providing technical assistance and analysis.

- With legislative funding appropriated to DEP, and in support of EO 2019-12, the District has contracted and initiated all four components of its investigation into the role of Class B biosolids contributing phosphorus to the St. Johns River.
  - The first component involves better understanding of how phosphorus from land applied biosolids moves to waterways and how phosphorus is affected by soil types and hydrologic conditions.
  - The second component involves additional water quality sampling for a wider suite of water quality parameters.
  - The third component involves the evaluation of remediation techniques for sites where excessive phosphorus has already been applied.
  - The final component will examine opportunities for phosphorus recovery at water reclamation facilities.

#### *Lake Jesup*

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

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

- On Lake Jesup, several projects are underway to improve its water quality and reduce the effects of HAB:
  - In support of EO 2019-12 and using legislative funding appropriated to DEP to focus on innovative techniques to address HAB, the District contracted with AECOM on a project to harvest algae from Lake Jesup via a floating barge. This project employs innovative technologies to remove nutrients and HAB by harvesting intact cellular algae directly from the lake's water column. With the data collected, the volume of nutrient load reduction required to improve the lake's water quality and a forecast of the cost-effectiveness of a full-scale system at Lake Jesup will be estimated. The harvested algae will also be evaluated for its potential as various valuable commodities, such as foam materials and/or fuels. These efforts close the loop on the process by potentially converting a waste material into a value-added commodity. The algae harvesting system began operations in September 2021. The operational phase was

### **III. Budget Highlights**

completed in May 2022. System decommissioning and submittal of the final report was completed in September 2022.

- Using DEP funding, the District bench-top tested three technologies to reduce phosphorus flux from Lake Jesup sediments. The top ranked technologies will be further evaluated by in-lake testing in 2022.

#### Water Quality Monitoring

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

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

With DEP's support, the District has increased its water quality monitoring at 32 sites to support total maximum daily loads and basin management action plans (BMAPs). This data will support the implementation of water quality improvement projects and assess their performance. The District is also coordinating with DEP on the sampling of HAB as necessary to better understand how HAB frequency, duration, and intensity are related to water quality and hydrologic conditions.

#### **Natural Systems**

##### Land Resources

The District has used funds from the Land Acquisition Trust Fund (LATF) to support restoration activities on the 425,000 acres managed by the District. These activities increase the benefits and services provided by conservation lands and restore conditions that can be more efficiently maintained.

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

In FY 2021–22, the District completed the following activities:

- Conducted prescribed burns on 3,350 acres.
- Maintained 300 miles of fire lines.
- Treated 12,653 acres of invasive plants which includes 10,481 acres of old world climbing fern, 440 acres of hydrilla, 632 acres of cogon grass, and 1,100 acres of water lettuce/water hyacinth.
- Supported flood protection efforts by spraying 74 miles of capped levee tops and 52 miles of levee toes to meet USACE specifications.
- Marked 101 acres of trees for future thinning.

### **III. Budget Highlights**

- Refurbished two airboat crossovers on the S-96B tieback and L-74W levees in the USJRB to promote safe public access within the Blue Cypress Marsh Conservation Area.
- Refurbished one boat ramp at the Three Forks Conservation Area.
- Replaced two water quality monitoring platforms within the Lake Apopka North Shore to ensure safe access for staff accessing these monitoring stations.
- Constructed a new picnic pavilion at the Lake Apopka North Shore using funds donated for the Lake Apopka Wildlife Drive.
- Mulched 259 acres of shrubs to improve habitat and manage fuels at Sand Lakes Conservation Area.
- Roller-chopped 135 acres of shrubs at Fort Drum Conservation Area.
- Mulched 100 acres of shrubs at Dunns Creek Conservation Area.
- Mulched 332 acres of shrubs at Clark Bay Conservation Area.
- Replaced airboat crossing at Lochloosa Wildlife Conservation Area.
- Mowed 86 acres at Deep Creek Conservation Area for forestry site preparation.
- Roller-chopped 13 acres at Hull Swamp Conservation Area for forestry site preparation.
- Completed 76 forest inventory plots.
- Completed eight timber sales.

During the last few months of FY 2021–22, the District intended to complete the following activities:

- Mark trees to be harvested on 600 acres for a second and third thinning.
- Maintain over 449 miles of hiking trails, 59 campsites, and 116 trailheads.
- Conduct prescribed burns on a minimum of 10,000 additional acres.
- Mulch and/or extreme mow 1,000 acres of shrubs and palmetto for fuels management and fire line improvement.
- Roller-chop 250 acres of shrubs for fuels management and habitat restoration.
- Build or replace 15,000 feet of boundary fence.
- Treat 5,000 to 10,000 acres of invasive or exotic plants. This includes approximately 5,500 acres of willow/shrub encroached marsh and 500 acres of hydrilla.
- Harvest/remove 33 acres of invasive or exotic vegetation from Orange Creek Restoration Area marsh.
- Rehabilitate and maintain 300 miles of fire lines.
- Resurface and restripe the parking area at the Blue Cypress Recreation Area.
- Manage 900 acres of shrubs at Canaveral Marsh to improve Black Rail habitat.
- Remove a dilapidated metal/concrete pole barn from Palm Bluff Conservation Area.
- Install 3,200 feet of boundary fence at Hal Scott for security purposes.
- Plant 7–12 acres of wetlands plants in the Lake Apopka Marsh Flow-Way.
- Roller-chop 60 acres at Deep Creek Conservation Area for forestry site preparation.
- Mow 136 acres at Moses Creek for forestry site preparation.
- Complete 899 inventory plots.

### **III. Budget Highlights**

#### **Flood Protection**

##### Public Works

The District maintains 115 miles of USACE/District constructed flood control levees, 175 miles of farm or project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 14 pump stations. In addition, the District maintains 69 miles of canals, more than 1,600 miles of roadways and trails, and three navigational locks. Activities supporting maintenance of flood control, natural systems, water quality, and water supply system infrastructure in FY 2021–22 included:

- Rehabilitated the S-96 water control structure in the USJRB. This structure was originally constructed in 1971 as the emergency outlet for St. Johns Water Management Area (SJWMA). Flood storage within the USJRB is maximized before the structure is operated.
- Replaced the Moss Bluff water control structure's hydraulic lift system with a more reliable drum and cable lift system. Moss Bluff is designed to discharge water from Lake Griffin via the Ocklawaha River.
- Sliplined the CS-1 culverts under Fellsmere Grade to ensure their long-term integrity.
- Inspected all federal and non-federal flood protection levees and structures in November 2021 and May 2022.
- Reconstructed and stabilized approximately two miles of the L-512 levee to prevent further erosion of the levee.
- Regraded several sections of the L-75 levee in the USJRB. These areas were considered too steep, causing the mowers to rut the levee. The regraded areas were stabilized with sod.
- Removed woody vegetation from the toe of slope at Structure C-231 and L-212 (Upper Ocklawaha River Basin [UORB]) to allow for inspection and reduce concerns associated with piping/seepage or the potential for water to seep through the levee due to extended root systems.
- Repaired the Bailey Bridge within the Palm Bluff Conservation Area. The wooden deck was deteriorated and needed to be replaced.
- Regraded approximately two miles of slopes along the Wildlife Drive within the Lake Apopka North Shore. These slopes were beginning to slough and required repair due to safety concerns. Two repair techniques were used: 1) riprap and 2) a geosynthetic erosion control bag.
- Reconstructed and capped several miles of public access roads within the Lake George Conservation Area and the Lochloosa Wildlife Conservation Area.
- Constructed concrete driveway aprons for the Econlockhatchee Sandhills Conservation Area and Hal Scott Conservation Area to provide safer access by the public.
- Repaired several underwater minor water control structures in the USJRB and the UORB. Repairs were identified during a 2020 underwater inspection of all minor water control structures. Repairs included replacing or tightening hardware, replacing gear shafts, and minor cleaning of culverts.

### **III. Budget Highlights**

- Refurbished the gates and ancillary equipment on the inlet structure of the Harris Bayou water control structure. The Harris Bayou water control structure offers an alternative discharge from Lake Harris during high water conditions.
- Upgraded the gate position indicators on all water control structures. This hardware allows District flood control operators to remotely and precisely open or close gates.
- Replaced the Sweetwater Boat Ramp. The concrete surface had been patched several times and was no longer serviceable. In addition, the ramp was extended several feet to assist boats with launching during times of low water.
- Extended the boat ramp at the CR-512 Recreational Area. Extending the ramp eliminated a large drop off at the end of the ramp and will assist boats with launching during times of low water.
- Resurfaced the parking lots at Fellsmere Grade Recreational Area and the County Road 512 Recreational Area. The pavement was beginning to show signs of deterioration and resurfacing the pavement will extend the service life of the pavement.

Projects that will be completed by the end of this fiscal year:

- Refurbish several water quality monitoring platforms in the Lake Apopka Marsh Flow-Way, Lake Apopka North Shore, and the Sunnyhill Restoration Area to ensure safe access for staff.
- Refurbish the Unit 2 pump station on the Lake Apopka North Shore. This station is currently powered by diesel power units and the pumps have not been refurbished since they were installed. This project will refurbish the pumps and convert the diesel power units to electrical motors for a more efficient and economical pump station.
- Replace three wooden bridges at Lake Norris and two at Pellicer Creek due to deterioration of the wooden infrastructure. The bridges will be replaced with new aluminum arch culverts.
- Several areas of the L-78 and L-74W levees within the USJRB will be regraded and stabilized with sod. These levees are severely rutted and could cause the levee to erode during flood events.
- Raise and regrade the levee around Ocklawaha Prairie Restoration Area (OPRA). Subsidence of portions of the perimeter levee have allowed drainage into OPRA.
- Construct a concrete driveway apron for Silver Springs Forest Conservation Area for safer public access.
- Replace slide gates on four gated culverts within the Sunnyhill Restoration Area. These gates have corroded over time and are difficult to operate. These gates control flow from the Ocklawaha River into the restoration area.



### **III. Budget Highlights**

#### **Resiliency**

In October 2021, the District submitted detailed grant applications for 12 projects for inclusion in the Statewide Flooding and Sea Level Rise Resilience Plan (Resilience Plan). DEP's Resilient Florida Program must annually submit to the Legislature the Resilience Plan that includes a list of ranked projects that address the risks of flooding and sea-level rise to coastal and inland communities. The District's projects focused on green infrastructure and living shorelines, flood mitigation and management, and land acquisition and ecosystem migration. In April 2022, the District was notified that six projects were included in the FY 2022–23 Resilience Plan. The District's FY 2021–22 budget included allocations to initiate the Bayard Point Land Acquisition project, with the remaining project balance included in the FY 2022–23 Adopted Budget once the State's FY 2022–23 Resilient Plan cost-share funding was received after July 1, 2022. The remaining projects listed below are included in the FY 2022–23 Adopted Budget.

- The Bayard Point Land Acquisition project involves acquiring up to 266 acres of floodplain wetlands. During the few months of FY 2021–22, acquisition was completed on 101 acres in fee simple interest, and negotiations will continue under signed option agreements for another 115 acres in fee simple interest and for consideration of 50 acres of conservation easements.
- The Riverside Conservancy Living Shoreline project is currently arranging conservation easements in preparation for design and permitting.
- The South Oslo Riverfront Conservation Area (SORCA) Floodplain Restoration project has completed surveys of seagrass and topography to provide a baseline for design and permitting.
- The Titusville Causeway Multitrophic Restoration and Living Shoreline Resiliency Action Project has advanced the design of the project.
- The initial phases of the remaining two projects included in the FY 2022–23 Resilience Plan [Sebastian River Improvement District (SRID) Treatment and Storage project and C-10 Water Management Area (WMA)] are anticipated to be included in the District's FY 2023–24 budget.

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

During the last few months of FY 2021–22, the District continued to develop and support resiliency projects that incorporate multiple core missions, especially flood protection and water supply. The District will continue to utilize its cost-share program to partner with local governments to ensure the completion of shovel-ready stormwater/flood protection projects designed to reduce flooding risks and improve water quality. The District will focus on projects like those that have allowed for native habitat restoration and shoreline stabilization, create a model for large-scale shoreline restoration efforts that can be utilized as mitigation for impacts to shorelines in the region, retrofitting of stormwater outfalls with tidal backflow prevention valves to reduce tidal flooding during king and lunar tides, reconstruction of weirs, construction of

### **III. Budget Highlights**

watershed management collection and stormwater treatment systems, and stormwater management system expansion and reconstruction.

#### **Cooperative Cost-share Funding**

The District is excited about the opportunity to provide annual cost-share funding for three separate programs as discussed below. Additionally, the District is extremely grateful to the Governor, State Legislature, and DEP for providing additional funding to improve the quality and quantity of waters of our Florida springs through the annual Springs Restoration legislative funding that began in FY 2013–14. Since that time, DEP has provided \$55.1 million toward 87 of the 153 springs restoration projects in the District. This funding, combined with the District's cost-share investment of \$58.8 million, will result in significant water resources benefits, including the generation of approximately 50 mgd of alternative water supplies (which leads to increased spring flows by reducing demand on the UFA), nearly 14 million gallons (MG) storage capacity created, nearly 5 mgd of water conserved, and estimated annual nutrient load reductions of approximately 1 million lbs. of TN and 144,000 lbs. of TP. The leveraging of the state's annual Springs Restoration funding, along with the District (and other water management districts) funds, ensures that the water quality and flow in springs will continue to improve at an accelerated pace.

The District provided cooperative cost-share funding for 22 projects that were completed by June 30, 2022. These projects are distributed among two annual District cost-share programs and one individual State-funded program, including:

- Districtwide general cost-share program (19 projects)
- Agricultural cost-share programs (two projects)
- IRL Grant program (one project)

For these projects, the total estimated construction cost is \$45.1 million; with approximately \$30 million provided by the District's partners and over \$15 million provided by the District and DEP (of that, \$4 million is provided by DEP).

The combined estimated water resource benefits for these projects are:

- Storage capacity created: 3 MG
- Water conserved: 0.05 mgd
- Annual TN nutrient load reduction: 54,780 lbs.
- Annual TP nutrient load reduction: 10,610 lbs.
- Acres protected from flooding: 39

The District also provided cooperative cost-share funding for 32 projects that were anticipated to be completed during the last quarter of FY 2021–22. These projects are distributed among three annual District cost-share programs and two individual State-funded programs:

- Districtwide general cost-share program (17 projects)
- Agricultural cost-share programs (1 project)
- 2021 IRL Grant program (9 projects)

### **III. Budget Highlights**

- 2021 Alternative Water Supply Funding program (4 projects)
- 2020 Special Legislative Appropriation (1 project)

For these projects, the total estimated construction cost is \$59.6 million; with approximately \$33.3 million provided by the District's partners and \$26.3 million provided by the District and DEP (of that, \$21.2 million is provided by DEP).

Combined, the estimated water resource benefits for the 32 projects are:

- Storage capacity created: 13 MG
- Water conserved: 0.1 mgd
- Annual TN nutrient load reduction: nearly 32,000 lbs.
- Annual TP nutrient load reduction: over 4,300 lbs.
- Acres protected from flooding: 342

Some examples of the benefits mentioned above include:

- Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 — The project includes construction of a sanitary sewer main, laterals, sewer connections, lift stations, and septic tank abandonment for 213 parcels in the Sweetwater West and Wekiva Highlands subdivisions. The estimated TN nutrient load reduction water quality benefit to the Wekiwa-Rock springshed is nearly 1,500 lbs./yr.
- City of DeLand Reclaimed Water System Expansion Phase 4A and Adelle Avenue Project — The project includes construction of approximately 17,300 feet of reclaimed water main extension to serve new customers. By using lower quality reclaimed water for irrigation, the project provides a reduction in fresh groundwater withdrawals within the Volusia Blue Spring priority focus area. The project is estimated to provide 0.3 mgd of alternative water supply to Volusia Blue Spring.
- Putnam County Horse Landing and Elsie Drive Septic-to-Sewer Project — The project is the second phase of three phases addressing water quality in Dunns Creek and the St. Johns River. The most recent phase (completed in May 2022) resulted in the connection of 185 homes to centralized sewer and a reduction of approximately 1,050 lbs./yr. TN. With the completion of the final phase (second quarter of FY 2023), over 230 homes will be connected with an overall estimated TN reduction to Dunns Creek of nearly 2,000 lbs./yr.
- Indian River County Moorhen Marsh Low Energy Aquatic Plant System — The project involves the construction of an aquatic plant-based treatment system that will treat stormwater from a 6,300-acre contributing area. The system will pump 10 mgd from the North Relief Canal and into the aquatic plant treatment system. The estimated nutrient reduction water quality benefit to the IRL is 4,854 lbs./yr. TN and 785 lbs./yr. TP.
- Sykes Farms Mobile Vegetable Washer — This project involves purchasing and implementing a recirculating in-field vegetable washer benefitting the Lower St. Johns River. The estimated water conservation benefit is 0.06 mgd and the estimated annual nutrient load reduction is nearly 497 lbs. of TN and 323 lbs. of TP.

### **III. Budget Highlights**

- Everde Grower's Farm Irrigation Retrofit — This project involves an irrigation retrofit on approximately 15 acres of container nurseries near Crescent Lake. The estimated benefits include a reduction in water use of 0.006 mgd and an annual nutrient load reduction of approximately 132 lbs. of TN and 39 lbs. of TP.

### 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 2022–26 Strategic Plan, which is available online at [www.sjrwmd.com/documents/plans](http://www.sjrwmd.com/documents/plans). This Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
Water Supply \$66,119,660	<ul style="list-style-type: none"> <li>• Develop and Implement Regional Water Supply Plans</li> <li>• Develop and Implement MFLs and Prevention and Recovery Strategies</li> <li>• Promote Water Conservation</li> <li>• Develop AWS and Water Resource Development Projects</li> <li>• Plan for Statutory Funding Requirements</li> </ul>
Water Quality \$47,639,863	<ul style="list-style-type: none"> <li>• Protect and Improve Water Quality in Surface Water and Groundwater</li> <li>• Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives</li> <li>• Develop Innovative and Cost-effective Water Quality Projects</li> <li>• Support the Governor's and DEP's Restoration Efforts</li> </ul>
Flood Protection and Floodplain Management \$26,448,735	<ul style="list-style-type: none"> <li>• Minimize Flood Damage to Protect People, Property, and Infrastructure</li> <li>• Operate Water Management Systems to Meet Flood Protection, Water Resource, and Future Water Supply Needs</li> <li>• Maintain Data Collection to Support Federal Flood Prediction Collaboration</li> <li>• Strategically Acquire and Restore Floodplains to Improve Resilience</li> <li>• Coordinate with State and Local Governments and the Public During and after Emergency Events</li> </ul>
Natural Systems \$13,192,343	<ul style="list-style-type: none"> <li>• Maintain District Lands for Natural Resources and People</li> <li>• Manage Invasive, Exotic, and Nuisance Vegetation in a Protective and Sustainable Manner</li> <li>• Provide Access and Recreational Opportunities on District Properties</li> <li>• Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecologic Functions</li> </ul>



### **III. Budget Highlights**

#### **C. Budget Summary**

##### **1. Overview**

###### **a. Standard Overview**

The FY 2022–23 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 2022–23 Adopted Budget is \$163,733,283, compared to \$296,656,461 for the FY 2021–22 Amended Budget. This is a decrease of \$132,923,178, or 44.8 percent. The FY 2022–23 Adopted Budget does not include projections for state funding of nonrecurring revenues, nor does it include anticipated carryover encumbrances. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2022–23 Adopted Budget includes \$95,464,449 in ad valorem (property tax) revenue. This is based on an adopted millage rate of 0.1974 that will be 9.8 percent lower than the adopted millage rate of 0.2189 in FY 2021–22.

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

For the new fiscal year, the District plans to allocate \$6,775,000 in DEP funds for Springs Cost-share projects and the Springs Septic Tanks Cost-share, as well as \$9,585,220 for four new resiliency projects. In addition, the District plans to use \$13,000,000 in DEP funds in the new fiscal year to implement water supply projects in the Alternative Water Supply Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District submitted the FY 2022–23 Tentative Budget for Legislative review on August 1, 2022. The table below provides a summary of the source and use of funds, fund balance, and workforce as well as a comparison of the FY 2021–22 Amended Budget to the FY 2022–23 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 2022–23 Adopted Budget at a Glance

Table 3. Summary of FY 2022–23 Adopted Budget for All Programs

	Fiscal Year 2018–19 (Actual-Audited)	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
1.0 Water Resources Planning and Monitoring	\$ 16,078,464	\$ 15,555,502	\$ 14,635,719	\$ 19,416,491	\$ 19,566,727	\$ 150,236	0.8%
2.0 Land Acquisition, Restoration, and Public Works	56,308,806	52,317,655	50,359,169	224,635,006	88,123,062	(136,511,944)	-60.8%
3.0 Operation and Maintenance of Lands and Works	21,495,015	20,754,186	22,269,652	27,722,531	27,921,539	199,008	0.7%
4.0 Regulation	12,763,210	12,578,882	12,851,118	13,810,411	16,333,727	2,523,316	18.3%
5.0 Outreach	974,900	1,101,653	1,048,016	1,242,253	1,455,546	213,293	17.2%
6.0 District Management and Administration	9,002,976	8,861,869	9,356,634	9,829,769	10,332,682	502,913	5.1%
<b>TOTAL</b>	<b>\$ 116,623,371</b>	<b>\$ 111,169,747</b>	<b>\$ 110,520,308</b>	<b>\$ 296,656,461</b>	<b>\$ 163,733,283</b>	<b>\$ (132,923,178)</b>	<b>-44.8%</b>

	Fiscal Year 2018–19 (Actual-Audited)	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 46,899,374	\$ 46,074,729	\$ 45,359,459	\$ 49,624,234	\$ 54,058,050	\$ 4,433,816	8.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	9,899,721	8,703,440	10,359,563	14,307,384	13,949,127	(358,257)	-2.5%
Operating Expenses	10,520,291	10,016,392	10,690,602	11,503,855	11,828,380	324,525	2.8%
Operating Capital Outlay	1,640,964	2,304,745	1,418,903	3,320,934	1,751,403	(1,569,531)	-47.3%
Fixed Capital Outlay	7,288,217	11,827,679	13,880,000	77,292,652	43,662,636	(33,630,016)	-43.5%
Interagency Expenditures (Cooperative Funding)	40,374,804	32,242,762	28,811,781	140,607,402	38,483,687	(102,123,715)	-72.6%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 116,623,371</b>	<b>\$ 111,169,747</b>	<b>\$ 110,520,308</b>	<b>\$ 296,656,461</b>	<b>\$ 163,733,283</b>	<b>\$ (132,923,178)</b>	<b>-44.8%</b>

**SOURCE OF FUNDS**  
Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 53,430,251	\$ -	\$ -	\$ -	\$ 524,409	\$ 103,390	\$ 54,058,050
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	10,515,399	801,199	-	108,000	2,521,929	2,600	13,949,127
Operating Expenses	9,968,405	577,000	-	55,000	1,224,975	3,000	11,828,380
Operating Capital Outlay	1,751,403	-	-	-	-	-	1,751,403
Fixed Capital Outlay	11,464,437	14,391,874	-	9,600,000	8,216,325	-	43,662,636
Interagency Expenditures (Cooperative Funding)	13,703,154	(418,037)	-	40,000	25,158,570	-	38,483,687
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 100,823,049</b>	<b>\$ 15,352,036</b>	<b>\$ -</b>	<b>\$ 9,803,000</b>	<b>\$ 37,646,208</b>	<b>\$ 108,990</b>	<b>\$ 163,733,283</b>

**RATE, OPERATING, AND NON-OPERATING**  
Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	537.0	\$ 37,653,362	\$ 54,058,050	\$ -	\$ 54,058,050
Other Personal Services	-	-	-	-	-
Contracted Services	4.33	180,000	7,802,473	6,146,654	13,949,127
Operating Expenses			10,545,405	1,282,975	11,828,380
Operating Capital Outlay			1,751,403	-	1,751,403
Fixed Capital Outlay			-	43,662,636	43,662,636
Interagency Expenditures (Cooperative Funding)			-	38,483,687	38,483,687
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 74,157,331</b>	<b>\$ 89,575,952</b>	<b>\$ 163,733,283</b>

**WORKFORCE**  
Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					Amended to Adopted Budget Comparison	
	Fiscal Year 2018–19 (Actual-Audited)	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Authorized Positions	549.70	536.00	531.00	529.00	537.00	8.00	1.5%
Contingent Worker	4.50	4.33	4.33	4.33	4.33	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	3.78	2.61	2.61	2.61	2.61	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>557.98</b>	<b>542.94</b>	<b>537.94</b>	<b>535.94</b>	<b>543.94</b>	<b>8.00</b>	<b>1.5%</b>

### **III. Budget Highlights**

#### **3. Adequacy of Fiscal Resources**

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

The District's sources of revenue are:

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

The FY 2022–23 operating budget totaling \$74,157,331, funded primarily with ad valorem taxes, accounts for 45.3 percent of the total budget. This is a 5.2 percent, or \$3,642,688, increase when compared to the operating budget for the FY 2021–22 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.

Five years ago, the District set a goal of annually allocating a minimum of \$25,000,000 of District revenues to projects. In FY 2018–19 the District met and exceeded that goal. The FY 2022–23 Adopted Budget has allocated \$25,157,591, or 25 percent, in District revenues to fund nonrecurring, fixed capital and interagency projects. Some of the important District-funded projects in the new fiscal year include \$9,585,220 for four new resiliency projects co-funded by DEP, \$5,500,000 for the Cost-share Placeholder, \$2,810,148 for the Crane Creek M-1 Canal Flow Restoration, \$7,736,163 for the Black Creek Water Resource Development Project, and \$1,000,000 for Green Infrastructure / Resiliency Project Placeholder.

The District also receives appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide. State sources for this fiscal year totals \$37,646,208 and 88.7 percent of the total will be used for fixed capital outlay and cooperative funding projects. Major projects funded by the state include, but are not limited to, \$9,585,220 for four new resiliency projects, \$6,000,000 for the Springs Funding Cost-share projects, \$775,000 for the Springs Septic Tanks Cost-share, \$500,000 for the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder, and \$13,000,000 for the Alternative Water Supply Non-Water Protection Sustainability Program.

### **III. Budget Highlights**

The District's Projected Utilization of Fund Balance schedule is based primarily on its statutory requirements for AWS and Outstanding Florida Springs (OFS), as well as its ongoing projects and expanded cooperative funding program. The District re-established its cost-share program during FY 2013–14 with awards to local governments and other partners for construction projects. Inclusive of the FY 2022–23 Adopted Budget, the District has or will have awarded more than \$225,000,000 to this program.

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

The tables on the following pages provide summaries of projected use of fund balances through FY 2026–27 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 2026–27

		Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2022					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2021	Utilization of Fund Balance FY2021-22 (Current Amended)	Other Adjustments Prior to Sept 30, 2022	Projected Total Fund Balance Sept 30, 2022	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26	FY 2026–27	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 614,437	\$ -	\$ -	\$ 614,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,437
NONSPENDABLE SUBTOTAL		\$ 614,437	\$ -	\$ -	\$ 614,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,437
RESTRICTED											
WS	Alternative Water Supply - FDEP	\$ 3,502,855	\$ (3,502,855)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WQ/FP/NS	Lake Apopka Wildlife Drive	3,028	-	-	3,028	-	-	-	-	-	3,028
WQ/FP/NS	Mitigation	14,357,734	(150,000)	-	14,207,734	150,000	150,000	150,000	150,000	150,000	13,457,734
RESTRICTED SUBTOTAL		\$ 17,863,617	\$ (3,652,855)	\$ -	\$ 14,210,762	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 13,460,762
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 10,951,918	\$ -	\$ 1,401,315	\$ 12,353,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,353,233
WQ/NS	Land Management / Acquisition	4,585,904	(3,595,138)	7,041,815	8,032,581	6,349,014	1,683,567	-	-	-	-
WS/WQ/FP/NS	Building Fund	4,362,612	(4,083,610)	(279,002)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection	947,987	(803,486)	(144,501)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Lake Apopka and UORB Restoration	465,083	(452,960)	(12,123)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	-	-	10,000,000	10,000,000	-	-	5,000,000	5,000,000	-	-
WS	Black Creek Water Resource Development	-	-	51,106,163	51,106,163	7,736,163	43,370,000	-	-	-	-
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	-	-	7,530,000	7,530,000	1,534,896	5,030,000	965,104	-	-	-
WS	Alternative Water Supply	16,500,000	-	(16,500,000)	-	-	-	-	-	-	-
WS	OFS Springs Prevention/Recovery Strategy	15,000,000	-	(12,012,732)	2,987,268	-	2,987,268	-	-	-	-
WS/WQ/FP/NS	St. Johns River Basin Restoration	10,934,352	(5,479,869)	(5,454,483)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	55,944,954	(37,754,669)	(18,190,285)	-	(418,037)	418,037	-	-	-	-
COMMITTED SUBTOTAL		\$ 119,692,810	\$ (52,169,732)	\$ 24,486,167	\$ 92,009,245	\$ 15,202,036	\$ 53,488,872	\$ 5,965,104	\$ 5,000,000	\$ -	\$ 12,353,233
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 1,148,577	\$ (1,148,577)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WS/WQ/FP/NS	Taylor Creek Reservoir	5,000,000	-	(5,000,000)	-	-	-	-	-	-	-
ASSIGNED SUBTOTAL		\$ 6,148,577	\$ (1,148,577)	\$ (5,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	\$ 7,444,352	\$ -	\$ (7,444,352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED SUBTOTAL		\$ 7,444,352	\$ -	\$ (7,444,352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 151,763,793	\$ (56,971,164)	\$ 12,041,815	\$ 106,834,444	\$ 15,352,036	\$ 53,638,872	\$ 6,115,104	\$ 5,150,000	\$ 150,000	\$ 26,428,432

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



### III. Budget Highlights

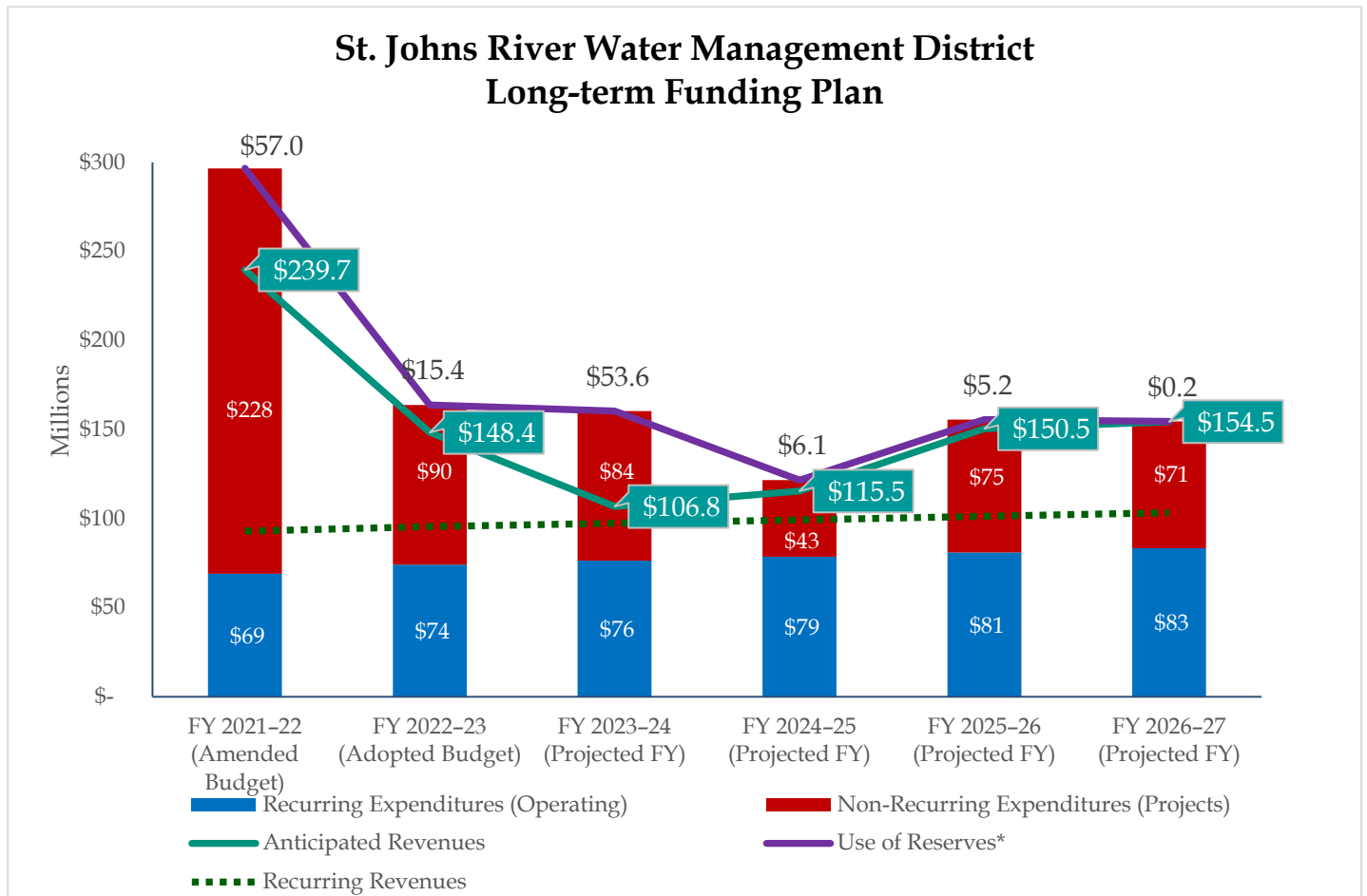
Table 5. FY 2022–23 uses of fund balances by program and major object class

	ADOPTED BUDGET — Fiscal Year 2022–23	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
<b>1.0 Water Resources Planning and Monitoring</b>	\$ 19,566,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	88,123,062	-	14,094,837	-	-	-	-	14,094,837
<b>3.0 Operation and Maintenance of Lands and Works</b>	27,921,539	-	1,257,199	-	-	-	-	1,257,199
<b>4.0 Regulation</b>	16,333,727	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	1,455,546	-	-	-	-	-	-	-
<b>6.0 District Management and Administration</b>	10,332,682	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 163,733,283</b>	<b>\$ -</b>	<b>\$ 15,352,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,352,036</b>

	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
<b>1.0 Water Resources Planning and Monitoring</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	-	-	200,000	-	-	14,312,874	(418,037)	-	-	14,094,837
<b>3.0 Operation and Maintenance of Lands and Works</b>	-	-	601,199	577,000	-	79,000	-	-	-	1,257,199
<b>4.0 Regulation</b>	-	-	-	-	-	-	-	-	-	-
<b>5.0 Outreach</b>	-	-	-	-	-	-	-	-	-	-
<b>6.0 District Management and Administration</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 801,199</b>	<b>\$ 577,000</b>	<b>\$ -</b>	<b>\$ 14,391,874</b>	<b>\$ (418,037)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,352,036</b>

### III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2021–22 Amended Budget, FY 2022–23 Adopted Budget, and proposed expense and revenue growth through FY 2026–27. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap.



\*The Use of Reserves line represents the amount above (beyond) the Anticipated Revenues that will be required to meet both the Recurring and Non-Recurring costs for each fiscal year. This amount is provided above the column for each fiscal year.

Figure 3 – SJRWMD Long-term Funding Plan

### **III. Budget Highlights**

#### **D. Budget Priorities by Area of Responsibility**

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

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

Therefore, the AOR budgets should be viewed only as one indication of whether the District is adequately addressing each AOR. Table 6, on the next page, presents the estimated FY 2022–23 program budgets by AOR.

### III. Budget Highlights

Table 6. FY 2022–23 EOG program budget by AOR

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2022–23 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>\$ 19,566,727</b>	<b>\$ 11,131,765</b>	<b>\$ 6,167,100</b>	<b>\$ 1,759,949</b>	<b>\$ 507,913</b>
1.1 - District Water Management Planning	5,382,013	X	X	X	X
1.1.1 Water Supply Planning	3,574,340	X	X	X	X
1.1.2 Minimum Flows and Levels	1,757,673	X			
1.1.3 Other Water Resources Planning	50,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	11,620,590	X	X	X	X
1.3 - Technical Assistance	564,588	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	738,633	X	X	X	X
1.5 - Technology and Information Services	1,260,903	X	X	X	X
<b>2.0 Land Acquisition, Restoration, and Public Works</b>	<b>\$ 88,123,062</b>	<b>\$ 47,633,070</b>	<b>\$ 28,396,335</b>	<b>\$ 6,421,352</b>	<b>\$ 5,672,305</b>
2.1 - Land Acquisition	15,831,912	X	X	X	X
2.2 - Water Source Development	38,576,266	X	X	X	X
2.2.1 Water Resource Development Projects	37,976,797	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	599,469	X			
2.3 - Surface Water Projects	32,480,466	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	409,383	X	X	X	X
2.7 - Technology and Information Services	825,035	X	X	X	X
<b>3.0 Operation and Maintenance of Lands and Works</b>	<b>\$ 27,921,539</b>	<b>\$ 4,238,657</b>	<b>\$ 4,956,520</b>	<b>\$ 12,766,900</b>	<b>\$ 5,959,462</b>
3.1 - Land Management	5,316,817	X	X	X	X
3.2 - Works	11,013,865	X	X	X	X
3.3 - Facilities	2,892,174	X	X	X	X
3.4 - Invasive Plant Control	3,419,341	X	X	X	X
3.5 - Other Operation and Maintenance Activities	654,197	X	X	X	
3.6 - Fleet Services	3,694,133	X	X	X	X
3.7 - Technology and Information Services	931,012	X	X	X	X
<b>4.0 Regulation</b>	<b>\$ 16,333,727</b>	<b>\$ 2,752,282</b>	<b>\$ 7,756,021</b>	<b>\$ 5,136,647</b>	<b>\$ 688,777</b>
4.1 - Consumptive Use Permitting	2,427,886	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	294,094	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	10,082,834	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,180,762	X	X	X	X
4.5 - Technology and Information Services	1,348,151	X	X	X	X
<b>5.0 Outreach</b>	<b>\$ 1,455,546</b>	<b>\$ 363,886</b>	<b>\$ 363,887</b>	<b>\$ 363,887</b>	<b>\$ 363,886</b>
5.1 - Water Resource Education	103,661	X	X	X	X
5.2 - Public Information	1,117,097	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	130,822	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	103,966	X	X	X	X
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>\$153,400,601</b>	<b>\$ 66,119,660</b>	<b>\$ 47,639,863</b>	<b>\$ 26,448,735</b>	<b>\$ 13,192,343</b>
<b>6.0 District Management and Administration</b>	<b>\$ 10,332,682</b>				
6.1 - Administrative and Operations Support	7,532,682				
6.1.1 - Executive Direction	1,250,543				
6.1.2 - General Counsel / Legal	562,821				
6.1.3 - Inspector General	193,514				
6.1.4 - Administrative Support	2,641,485				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	676,319				
6.1.7 - Human Resources	1,024,590				
6.1.8 - Communications	190,541				
6.1.9 - Technology and Information Services	992,869				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,800,000				
<b>TOTAL</b>	<b>\$163,733,283</b>				

### III. Budget Highlights

#### E. Source of Funds by Program

##### Major Source of Funds Variances

The District receives revenues from a variety of sources. Figure 4 below presents the FY 2022–23 revenues by major funding source. The largest revenue source will come from the Ad Valorem taxes that will fund 58.3 percent of the total budget. State revenues come in second and will account for 23 percent of the total budget. Local and federal revenues combined, account for 6.1 percent of the District's total revenues in FY 2022–23. Other District revenues such as permits, interest payments, and miscellaneous revenues represent 3.2 percent of the total budget. The remaining funding (9.4 percent) comes from fund balance, a non-recurring revenue source that plays an important role in completing major priorities including restoration and cost-share projects.

The FY 2022–23 revenues from all sources total \$163,733,283 which is \$132,923,178, or 44.8 percent, less than the FY 2021–22 total. Table 7 below shows a three-year revenue comparison followed by explanations of variances by funding source.

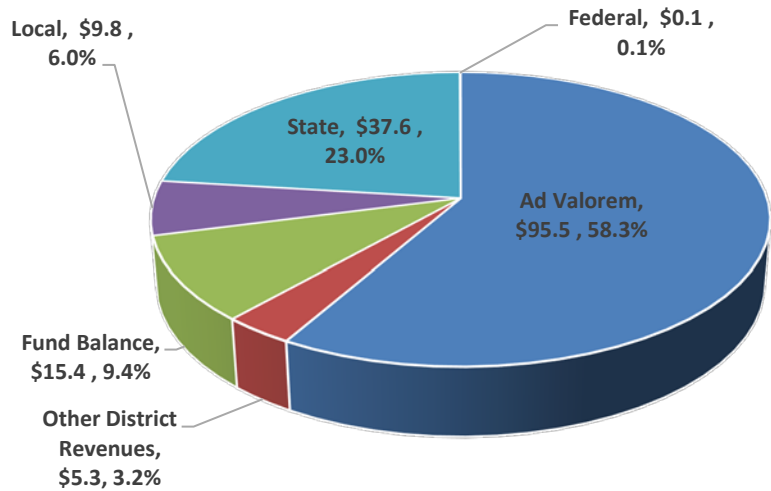


Figure 4. District revenues by funding source (\$ in millions)

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

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



### III. Budget Highlights

#### ***Ad Valorem Taxes (\$95,464,449)***

The ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.1974. The projected ad valorem revenue for FY 2022–23 is \$95,464,449, which represents a 2.7 percent increase compared to the FY 2021–22 Amended Budget. The increase is due to projected additional tax revenues from new construction and other sources as directed by statute. It is worth noting that due to the District’s effort in reducing millage rate in recent years, the ad valorem revenue in FY 2022–23 is approximately 34 percent lower than its peak in FY 2007–08 (see Figure 5).

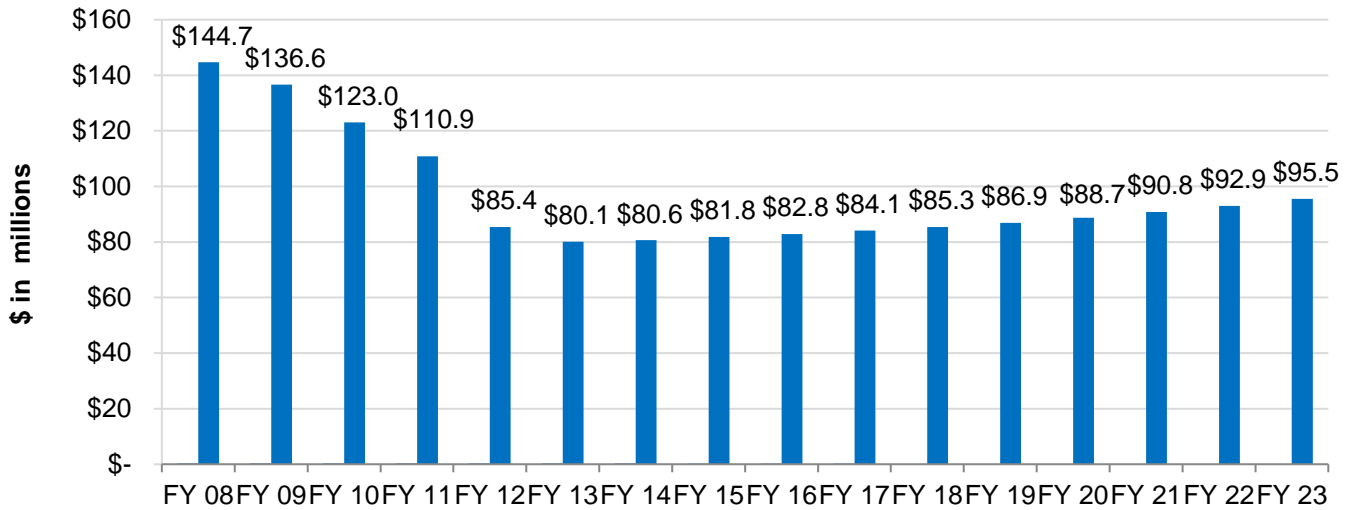


Figure 5. District ad valorem revenue since FY 2007–08

#### ***Other District Sources (\$5,358,600)***

Other District sources for FY 2022–23 total \$5,358,600. This represents a decrease of \$750,310, or 12.3 percent, compared to the FY 2021–22 Amended Budget. Other District sources include forecasted new revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues.

#### ***Fund Balance (\$15,352,036)***

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 2022–23 totals \$15,352,036. This represents a decrease of \$38,112,422 compared to the FY 2021–22 Amended Budget. The decrease in the use of fund balance is in accordance with the District’s strategically planned Fund Balance Utilization Schedule. Additionally, the FY 2022–23 Adopted Budget does not include anticipated carryover encumbrances.

#### ***Local Revenues (\$9,803,000)***

The Adopted Budget includes \$9,803,000 from local sources. This is an increase of 317 percent, or \$7,452,050, from the FY 2021–22 Amended Budget. The increase is

### III. Budget Highlights

primarily due to additional funding from Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County for the Black Creek Water Resource Development project.

#### ***State Revenues (\$37,646,208)***

State funding in the Adopted Budget totals \$37,646,208, which is a 73.4 percent, or \$104,019,353, decrease compared to the FY 2021–22 Amended Budget. The decrease is primarily due to a conservative budgeting practice that does not include any unappropriated state funding from non-recurring revenues. State revenues will primarily come from:

#### ***LATF***

The District anticipates using \$9,721,397 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for three cooperative funding programs totaling \$7,471,397, including the Springs Funding Cost-share Placeholder (\$6,000,000) and the Springs Septic Tanks Cost-share Placeholder (\$775,000) under activity 2.3; as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) and the Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$196,397) under activity 2.2.1.
- A small portion of the LATF funding will be used to fund one Fixed Capital Outlay project for Field Activities — Land Management (\$198,700) under activity 3.1.
- LATF funding will also be used to fund four land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$30,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$45,000) under activity 3.1; and Chemical Supplies (\$600,000) under activity 3.4.
- Additionally, the District proposes to use \$1,051,300 for three projects under Contracted Services, including Surveying Services (\$60,000), Vegetation Management and Planting Services (\$278,000), and Fire Management — Prescribed Burns (\$90,000) under activity 3.1; and Vegetation Management and Planting Services (\$623,300) under activity 3.4.

#### ***Florida Department of Transportation (FDOT)***

The District anticipates using \$1,051,701 from FDOT to fund four FDOT Mitigation Enhancement Projects, including the First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$350,000), Coastal Oaks Preserve (\$58,625), and Halfmile Creek Tract (\$42,000) under activity 2.3; and Vegetation Management and Planting Services (\$148,120) under activity 3.4. FDOT funding will also be used to fund the District's FDOT Mitigation Support Program (\$328,117) under activity 2.3; and two fixed capital outlay projects, one at the Lake Jesup Conservation Area (\$12,000), and the other at Sunland Citrus (\$45,000), and three restoration projects (\$67,839) under activity 3.1.

### **III. Budget Highlights**

#### ***State General Revenues***

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$26,371,157, which includes new appropriations for the Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000) under sub-activity 2.2.1, as well as four new resiliency projects (\$9,585,220). A new line item is also included for Lake Apopka Innovative Total Phosphorus Removal (\$2,750,000). The remaining balances will be used for the DEP Status Monitoring Program (\$224,267) and Research, Data Collection, Analysis, and Monitoring (\$632,670) under Activity 1.2, and for Data Collection and Analysis Services (\$179,000) under Activity 2.3.

#### ***Other State Revenues***

Total projected funding under this category totals \$501,953 which includes funding from FWC (\$200,000) to fund Invasive DEP / FWC Plant Management under activity 3.4; (\$90,000) from the Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns under activity 3.1; a prior year legislative appropriation under this category to fund the IRL Water Quality Improvement Projects Placeholder (\$101,953) under Activity 2.3; and funding from FWC for the Emeralds Marsh Conservation Area 1 Hydrologic Improvements (\$110,000) under Activity 2.3.

#### ***Federal Revenues (\$108,990)***

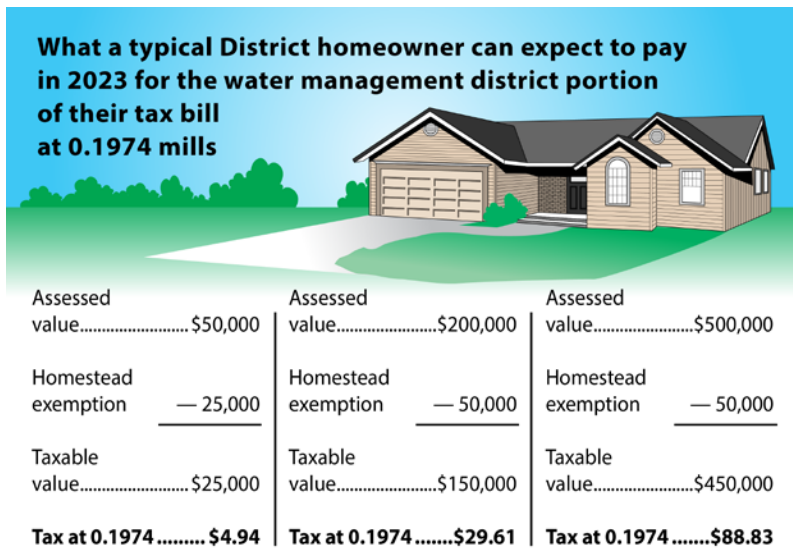
Funding from federal sources for FY 2022–23 is projected to total \$108,990. This is a decrease of 13 percent, or \$16,313, from the FY 2021–22 Amended Budget. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$106,390) under Activity 1.2. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

### III. Budget Highlights

#### F. Adopted Millage Rate

The adopted property tax rate for FY 2022–23 is 0.1974, or 19.74 cents for every \$1,000 of assessed property value. The millage rate is 9.8 percent less than the FY 2021–22 adopted millage rate of 0.2189.

Under the 0.1974 millage rate, the owner of a \$200,000 house with a \$50,000 homestead exemption will be assessed \$29.61 in property taxes, or a reduction of \$3.23 over the FY 2021–22 assessment with an adopted millage rate of 0.2189. Figure 6 below provides additional examples of the amount of ad valorem tax due to the District based on different property values.



The FY 2022–23 adopted millage rate is the same as the estimated rolled-back rate of 0.1974 and it represents 36.7 percent of the estimated majority vote maximum millage rate of 0.5373 in FY 2022–23. It is worth noting that in order to reduce the burden on taxpayers, the District has adopted the rolled-back millage rate since FY 2013–14. Table 8 below shows a three-year comparison of total ad valorem, millage rates, and total taxable values.

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

Table 8. Three-year ad valorem tax comparison

DISTRICTWIDE			
Ad valorem Tax Comparison	FY 2020–21 (Adopted)	FY 2021–22 (Adopted)	FY 2022–23 (Adopted)
Ad Valorem Taxes	\$ 90,783,700	\$ 92,941,279	\$ 95,464,449
Millage rate	0.2287	0.2189	0.1974
Rolled-back Rate	0.2287	0.2189	0.1974
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 411,352,744,103	\$ 439,982,667,464	\$ 501,149,395,435
Net New Taxable Value	\$ 9,889,672,891	\$ 10,396,086,814	\$ 13,205,338,754
Adjusted Taxable Value	\$ 401,463,071,212	\$ 429,586,580,650	\$ 487,944,056,681

### III. Budget Highlights

#### G. Use of Funds by Program

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

Of the total budget of \$163,733,283 in FY 2022–23, Figure 7 shows that almost 53.8 percent of the total District expenditures are in the Land Acquisition, Restoration, and Public Works program.

Operation and Maintenance of Works and Lands program accounts for a little over 17 percent of the total budget. Water Resources Planning and Monitoring will spend 12 percent of the total budget, while the Regulation program will spend about 10 percent of the total budget. Finally, the District Management and Administration and Outreach program budgets account for 7.2 percent of the total budget.

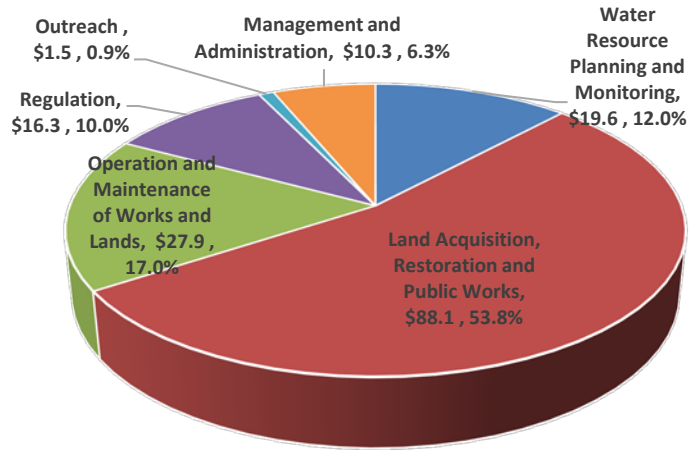
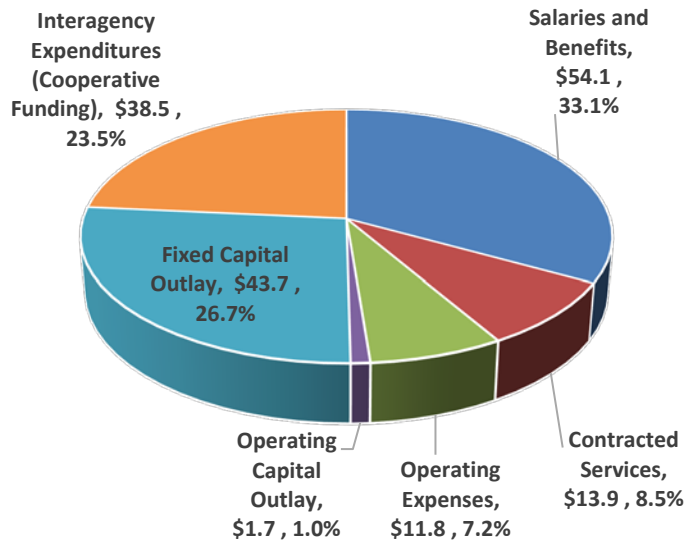


Figure 7. FY 2022–23 Expenditures by EOG program (\$ in millions)

Figure 8 shows that, by major budget category, Salaries and Benefits is the largest budget category at 33.1 percent. Fixed Capital Outlay is the second largest category and accounts for 26.7 percent of the total budget. Interagency Expenditures accounts for 23.5 percent.



This expenditure category reflects both the District and the state’s commitment to projects that support springs and priority water body protection and restoration, water conservation initiatives with public water suppliers, and projects to enhance the reuse of reclaimed water, as well as innovative technologies. Contracted Services and Operating Expenses account for 8.5 percent and 7.2 percent, respectively. Finally, the budget for Operating Capital Outlay accounts for 1 percent of the total budget.

Figure 8. FY 2022–23 Expenditures by Major Object (\$ in millions)

### III. Budget Highlights

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

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

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

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

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

### Major Use of Funds Variances

This section summarizes major variances between the Amended Budget for FY 2021–22 and the Adopted Budget for FY 2022–23 at the program level.

#### Program 1.0 — Water Resources Planning and Monitoring

The FY 2022–23 program budget of \$19,566,727 has a 0.8 percent, or \$150,236, increase compared to the FY 2021–22 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Freedom First Budget, the District’s budget is being modified to address pay plan compression as a result of the State of Florida’s increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase

### III. Budget Highlights

overall. However, there is a 3.1 percent, or \$418,990, reallocation from this program as 1.15 FTEs are being reallocated to activity 4.3 Environmental Resource and Surface Water Permitting.

- Contracted Services will increase by 14.3 percent, or \$598,865, primarily due to projected increases in Seagrass Mapping and Water Quality Collection (\$100,000) and Water Well Construction Services (\$1,025,139), which are partially offset by a decrease in Scientific Research and Analysis (\$542,785) and the anticipated completion of the development of the Central Springs East Coast Groundwater Model (\$152,993). The Biosolids project is also progressing as indicated by an increase in Data Collection and Analysis Services (\$244,872), which is partially offset by a decrease in Mapping Services and Aerial Photos (\$123,000).

#### **Program 2.0 — Land Acquisition, Restoration, and Public Works**

The FY 2022–23 program budget of \$88,123,062 has a 60.8 percent, or \$136,511,944, decrease compared to the FY 2021–22 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of Florida's increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase by 16.9 percent, or \$1,387,717.
- Contracted Services will decrease by 30 percent, or \$1,281,617, primarily due to the progression of the FDOT Mitigation First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$625,000), the cooperative effort between the National Ocean Service of the National Oceanic and Atmospheric Administration (NOAA NOS) and the District, with grant funding from DEP, to map the bathymetry of the IRL (\$562,500), and the Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000), which are partially offset by the re-establishment of Lake George Rough Fish Harvesting (\$425,000).
- Operating Capital Outlay will show a decrease of 91.2 percent, or \$927,100, due to the full budget for the pumps associated with the Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$1,000,000) being included in the current year budget. The unused balance of this project will carry forward and will be represented in the FY 2022–23 Amended Budget. The current decrease shown for this major object category is offset by an increased need to maintain the water resource information permanent monitoring network through Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$50,000) as well as Computer Hardware Over \$5,000 (\$22,900) which is cross-charged in from program 6.0.
- Fixed Capital Outlay will decrease by 47.8 percent, or \$33,554,613, primarily due to no new state funding for the Black Creek Water Resource Development Project (\$25,871,841) and the Crane Creek M-1 Canal Flow Restoration



### III. Budget Highlights

(\$15,547,570), which is partially offset by funding received from DEP for the Bayard Point Land Acquisition – Resiliency project (\$7,750,000).

- Interagency Expenditures will decrease by 72.6 percent, or \$102,123,715, as a result of a reduced need in funding in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,348,765), South Florida Water Management District Indian River Lagoon Cost-share (\$8,303,928), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$5,674,767), Districtwide Cost-share Placeholder – Non Project Specific (\$5,046,873), City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$4,879,000), City of Mascotte Lower Floridan Aquifer Wellfield – South Lake County Wellfield Project (\$3,864,392), Doctors Lake Advanced Effluent Treatment – Fleming Island Wastewater Treatment Facility (\$3,811,162), City of Sanford North Water Reclamation Facility Reclaimed Water Pump Station and Storage Improvements (\$3,561,094), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$2,652,969), Town of Oak Hill Indian Harbor Estates Sewer Retrofit (\$2,500,000), City of Groveland South Lake County Lower Floridan Wellfield Project – Distributed (\$2,251,240), City of Vero Beach Canal to Irrigation Water Project (\$2,189,753), City of Rockledge Flow Equalization Basin Project (\$1,917,250), Equity Lifestyles Properties Oak Bend / I-75 Water Quality Improvement Project (\$1,870,669), Lake Apopka Innovative Total Phosphorus Removal (\$1,763,790), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 2 (\$1,721,784), Volusia County Gabordy Canal and 10th Street Stormwater Treatment Project (\$1,633,691), Equity Lifestyles Properties Spanish Oaks Water Quality Improvement Project (\$1,586,355), City of Ocala Lower Floridan Aquifer Conversion (\$1,525,796), Clay County Utility Authority – Doctors Lake Septic Tanks to Centralized Sewer Conversion (\$1,500,000), City of Vero Beach Stormwater Treatment Plant (\$1,500,000), City of Apopka West Reuse Storage Facility and Reclaimed Water System Extension (\$1,497,278), City of Jacksonville McCoys Creek Improvements (\$1,435,902), City of DeLand North West Reclaimed Water Ground Storage Tank and Pump Station (\$1,413,472), Indian River County – North Sebastian Septic-to-Sewer Project Phase 2 (\$1,346,517), Putnam County Horse Landing and Elsie Drive Septic-to-Sewer – Rural Economic Development Initiative / Innovative Program (\$1,279,375), Indian River County Moorhen Marsh Low Energy Aquatic Plant System (\$1,250,000), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$1,250,000), City of Green Cove Springs Harbor Road Water Reclamation Facility Phase 2 (\$1,214,897), Brevard County South Central Zone C Septic-to-Sewer (\$1,166,820), City of Groveland Lower Floridan Aquifer Well for Reclaimed Water at Sunshine Road (\$1,104,112), Town of Howey-in-the-Hills Lower Floridan Aquifer Project (\$1,104,112), City of DeLand Reclaimed Water System Expansion Phase 4A and Adelle Avenue Project (\$1,101,900), City of Sanford Brackish Reverse Osmosis Water Treatment Plant Pilot (\$1,012,272), City of Palatka Permeable Paving Improvements – Rural Economic Development Initiative / Innovative Program (\$1,000,000), City of Longwood East Longwood Septic-to-Sewer Phase II (\$984,086), Brevard County Grand Canal Muck Removal (\$983,180), City of Titusville Osprey Water Reclamation Nutrient

### III. Budget Highlights

Removal Upgrade (\$972,186), Clay County Utility Authority Saratoga Springs Reclaimed Water Storage and Pumping Station (\$900,570), Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Jesup (\$880,230), City of Umatilla Wastewater Interconnection Pipeline – Rural Economic Development Initiative / Innovative Program (\$870,485), Brevard Zoo Clam Restoration (\$783,528), Orange County Utilities Cypress Lake Wellfield – Oak Meadows Alternative Water Supply Delivery Enhancements (\$734,786), City of Satellite Beach Lori Laine Trunk Line Improvement Project (\$559,467), City of Winter Springs Tuskawilla Crossing Reclaimed Water Main (\$552,056), City of St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall Improvements (\$540,165), Florida Power and Light Company Okeechobee Clean Energy Center – Upper Floridan Aquifer to Avon Park Permeable Zone Conversion (\$529,974), Town of Ponce Inlet Septic-to-Sewer (\$520,613), City of Bunnell Sewer Slip Lining Rehabilitation — Phase 4 (REDI 21–22) (\$500,000), Town of Oakland Hull Avenue Septic-to-Sewer (\$482,420), City of New Smyrna Beach Canal C-05 Diversion Structure and Offsite Pond (\$475,000), Volusia County Ariel Canal Water Quality Improvement (\$450,000), Putnam County Elsie and Horse Landing Road Septic-to-Sewer Phase III (REDI 21–22) (\$450,000), City of Longwood East Longdale Septic Tank Abatement Project (\$438,161), Seminole County Little Wekiva River Restoration Project (\$437,500), City of Edgewater Reclaimed Extension to Meadow Lake and Woodbridge Subdivisions (\$424,134), Marion County U.S. 441 Sewer Force Main (\$363,701), Brevard County Oak Point Mobile Home Park Sanitary Sewage System (\$350,000), City of West Melbourne Ray Bullard Water Resources Facility Stormwater Management Area (\$316,739), City of Cocoa Beach Muck Removal Phase 2B (\$296,450), C.P. Wesley Smith Irrigation Drain Tile Conversion Phase 10 (\$292,199), Ocean Research and Conservation Association Satellite Algae Bloom and Nutrient Source Tracking (\$274,899), Marion County — CP 75 Silver Springs Shores Unit 23 Innovative Stormwater Retrofit (\$273,514), JEA Twin Creeks Reclaimed Water Storage and Delivery (\$268,084), Everde Grower's Farm Irrigation Retrofit (\$250,000), McGregor's Greens LLC Irrigation Conversion (\$250,000), C.P. and Wesley Smith Irrigation Drain Tile Conversion Phase 9 (\$250,000), Marion County — CP 79 Silver Springs Shores Unit 68 Innovative Stormwater Retrofit (\$244,859), Indian River Shores Indian / Seminole Lane Treatment Train (\$234,818), Springs Funding Cost-share Placeholder — Non Project Specific (\$228,048), Volusia County Wastewater Infrastructure for Blue Spring (\$225,092), City of DeLand Alabama Ave. Reclaimed Water Main Extension (\$215,133), City of Debary Woodbound Lake to Lake Charles Outfall Improvements (\$211,908), and Lake Apopka Newton Park Dredging Project (\$200,000), which are offset partially by a new project co-funded by DEP for the Titusville Causeway Multitrophic Restoration and Living Shoreline – Resiliency project (\$3,280,000).

### III. Budget Highlights

#### **Program 3.0 — Operation and Maintenance of Lands and Works**

The FY 2022–23 program budget of \$27,921,539 has a 0.7 percent, or \$199,008, increase compared to the FY 2021–22 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Freedom First Budget, the District’s budget is being modified to address pay plan compression as a result of the State of Florida’s increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase by 5.5 percent, or \$436,648.
- Contracted Services will increase by 5.6 percent, or \$265,883, mainly due to a projected increase in Vegetation Management and Planting Services (\$549,876), which is offset by a decrease in Mechanical Vegetation Management (\$300,000).
- Operating Expenses will increase by 4.5 percent, or \$271,728 primarily due to projected increases in Repair and Maintenance of Equipment (\$50,728), Motor Fuels and Lubricants (\$51,815), Insurance and Bonds (\$70,574), and Utilities (\$130,592), which are primarily offset by a decrease in Rental of Charter Aircraft and Pilot for Land Management Activities (\$51,561).
- Operating Capital Outlay will decrease by 38.9 percent, or \$709,012, due to projected decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$719,587) and Office Furniture / Equipment Over \$5,000 (\$48,752), which are offset by increases in Computer Hardware Over \$5,000 (\$25,202) and Motor Vehicles (\$34,125).

#### **Program 4.0 — Regulation**

The FY 2022–23 program budget of \$16,333,727 has an 18.3 percent, or \$2,523,316, increase compared to the FY 2021–22 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Freedom First Budget, the District’s budget is being modified to address pay plan compression as a result of the State of Florida’s increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits as well as the addition of 8 FTEs and a reallocation of 5.77 FTEs, for a total net increase of 13.77 FTEs. With these adjustments, Salaries and Benefits will increase by 18.5 percent, or \$2,377,148.
- Contracted Services will increase by 14.6 percent, or \$65,964, mainly due to projected increases in Software Maintenance Services (\$15,526) and Computer Technology Services (\$38,067), which are cross-charged in from program 6.0.
- Operating Expenses will increase by 9 percent, or \$43,021, primarily due to projected increases in Recording and Court Costs (\$24,632), Insurance and Bonds (\$11,633), Safety Supplies (\$10,775), and Repair and Maintenance of Equipment (\$10,109), which are partially offset by a decrease in Legal

### III. Budget Highlights

Advertising and Public Notices (\$25,865), which is cross-charged in from program 6.0.

- Operating Capital Outlay will increase by 149.2 percent, or \$37,183, due to a projected increase in Computer Hardware Over \$5,000 (\$37,183) which is cross-charged in from program 6.0.

#### **Program 5.0 — Outreach**

The FY 2022–23 program budget of \$1,455,546 has a 17.2 percent, or \$213,293, increase compared to the FY 2021–22 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Freedom First Budget, the District’s budget is being modified to address pay plan compression as a result of the State of Florida’s increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits as well as the reallocation of 1.09 FTEs to the program. With these adjustments, Salaries and Benefits will increase by 18.5 percent, or \$201,983.
- Operating Capital Outlay will increase by 134.1 percent, or \$2,632, due to a projected increase in Computer Hardware Over \$5,000 (\$2,632) which is cross-charged in from program 6.0.

#### **Program 6.0 — District Management and Administration**

The FY 2022–23 program budget of \$10,332,682 has a 5.1 percent, or \$502,913, increase compared to the FY 2021–22 Amended Budget. Budget categories showing noticeable variances include:

- In alignment with the Governor’s Freedom First Budget, the District’s budget is being modified to address pay plan compression as a result of the State of Florida’s increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase by 7.5 percent, or \$449,310.
- Operating Capital Outlay will increase by 133.8 percent, or \$26,612, due to a projected increase in Computer Hardware Over \$5,000 (\$26,612).

### III. Budget Highlights

#### H. Workforce Summary

Table 11 below summarizes workforce levels at the District from FY 2018–19 to FY 2022–23. The projected total workforce in FY 2022–23 is 543.94, while the total authorized positions total 537 FTEs. The variances in the total workforce between FY 2021–22 to FY 2022–23 reflect a combination of adding eight positions and some minor adjustments at the program level.

Table 11. District Workforce from FY 2018–19 to FY 2022–23 by EOG program

PROGRAM	WORKFORCE CATEGORY	2018–19 to 2022–23		Fiscal Year					Amended to Adopted 2021–22 to 2022–23	
		Difference	% Change	2018–19	2019–20	2020–21	2021–22 Amended Budget	2022–23 Adopted Budget	Difference	% Change
All Programs	Authorized Positions	(12.70)	-2.3%	549.70	536.00	531.00	529.00	537.00	8.00	1.5%
	Contingent Worker	(0.17)	-3.8%	4.50	4.33	4.33	4.33	4.33	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	(1.17)	-31.0%	3.78	2.61	2.61	2.61	2.61	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(14.04)</b>	<b>-2.5%</b>	<b>557.98</b>	<b>542.94</b>	<b>537.94</b>	<b>535.94</b>	<b>543.94</b>	<b>8.00</b>	<b>1.5%</b>
Water Resource Planning and Monitoring	Authorized Positions	0.20	0.2%	133.08	131.54	130.33	134.43	133.28	(1.15)	-0.9%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.20	20.0%	1.00	1.20	1.20	1.20	1.20	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>0.40</b>	<b>0.3%</b>	<b>134.08</b>	<b>132.74</b>	<b>131.53</b>	<b>135.63</b>	<b>134.48</b>	<b>(1.15)</b>	<b>-0.8%</b>
Land Acquisition, Restoration, and Public Works	Authorized Positions	(14.52)	-14.5%	99.96	97.88	96.73	90.63	85.44	(5.19)	-5.7%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	(0.88)	-66.7%	1.32	0.44	0.44	0.44	0.44	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(15.40)</b>	<b>-15.2%</b>	<b>101.28</b>	<b>98.32</b>	<b>97.17</b>	<b>91.07</b>	<b>85.88</b>	<b>(5.19)</b>	<b>-5.7%</b>
Operations and Maintenance of Lands and Works	Authorized Positions	(4.01)	-3.9%	101.97	99.61	99.40	99.36	97.96	(1.40)	-1.4%
	Contingent Worker	(0.17)	-3.8%	4.50	4.33	4.33	4.33	4.33	-	0.0%
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	0.44	-	-	0.44	0.44	0.44	0.44	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(3.74)</b>	<b>-3.5%</b>	<b>106.47</b>	<b>104.38</b>	<b>104.17</b>	<b>104.13</b>	<b>102.73</b>	<b>(1.40)</b>	<b>-1.3%</b>
Regulation	Authorized Positions	5.46	3.8%	145.34	137.51	136.94	137.03	150.80	13.77	10.0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	0.0%	0.38	0.38	0.38	0.38	0.38	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>5.46</b>	<b>3.7%</b>	<b>145.72</b>	<b>137.89</b>	<b>137.32</b>	<b>137.41</b>	<b>151.18</b>	<b>13.77</b>	<b>10.0%</b>
Outreach	Authorized Positions	1.15	11.2%	10.25	10.40	10.31	10.31	11.40	1.09	10.6%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>1.15</b>	<b>11.2%</b>	<b>10.25</b>	<b>10.40</b>	<b>10.31</b>	<b>10.31</b>	<b>11.40</b>	<b>1.09</b>	<b>10.6%</b>
Management and Administration	Authorized Positions	(0.98)	-1.7%	59.10	59.06	57.29	57.24	58.12	0.88	1.5%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	(0.93)	-86.1%	1.08	0.15	0.15	0.15	0.15	-	0.0%
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(1.91)</b>	<b>-3.2%</b>	<b>60.18</b>	<b>59.21</b>	<b>57.44</b>	<b>57.39</b>	<b>58.27</b>	<b>0.88</b>	<b>1.5%</b>

#### **IV. Program and Activity Allocations**

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

#### **A. Program Budget Summary**

This section provides the FY 2022–23 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 District Management and Administration.

The following information is provided for all PROGRAMS:

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

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

## IV. Program and Activity Allocations

### B. Program 1.0 — Water Resources Planning and Monitoring

#### Program Description

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

Table 12. Water Resources Planning and Monitoring program budget summary

	Fiscal Year 2018–19 (Actual-Audited)	Fiscal Year 2019–20 (Actual-Audited)	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 11,335,119	\$ 11,174,804	\$ 10,335,825	\$ 13,544,916	\$ 13,125,926	\$ (418,990)	-3.1%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,945,878	2,537,856	2,703,410	4,186,395	4,785,260	598,865	14.3%
Operating Expenses	1,041,778	989,697	1,187,823	1,239,992	1,219,363	(20,629)	-1.7%
Operating Capital Outlay	612,948	852,967	398,034	436,024	436,178	154	-
Fixed Capital Outlay	-	178	10,627	9,164	-	(9,164)	-100.0%
Interagency Expenditures (Cooperative Funding)	142,741	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 16,078,464</b>	<b>\$ 15,555,502</b>	<b>\$ 14,635,719</b>	<b>\$ 19,416,491</b>	<b>\$ 19,566,727</b>	<b>\$ 150,236</b>	<b>0.8%</b>

#### SOURCE OF FUNDS Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,826,244	\$ -	\$ -	\$ -	\$ 196,292	\$ 103,390	\$ 13,125,926
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,071,681	-	-	77,304	635,670	605	4,785,260
Operating Expenses	1,136,388	-	-	55,000	24,975	3,000	1,219,363
Operating Capital Outlay	436,178	-	-	-	-	-	436,178
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 18,470,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,304</b>	<b>\$ 856,937</b>	<b>\$ 106,995</b>	<b>\$ 19,566,727</b>

#### RATE, OPERATING, AND NON-OPERATING Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	133.28	\$ 9,158,681	\$ 13,125,926	\$ -	\$ 13,125,926
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,378,681	2,406,579	4,785,260
Operating Expenses			1,136,388	82,975	1,219,363
Operating Capital Outlay			436,178	-	436,178
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 17,077,173</b>	<b>\$ 2,489,554</b>	<b>\$ 19,566,727</b>

#### WORKFORCE

Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2021–22 to 2022–23	
	2018–19	2019–20	2020–21	2021–22	2022–23	Difference	% Change
Authorized Positions	133.08	131.54	130.33	134.43	133.28	(1.15)	-0.9%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.00	1.20	1.20	1.20	1.20	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>134.08</b>	<b>132.74</b>	<b>131.53</b>	<b>135.63</b>	<b>134.48</b>	<b>(1.15)</b>	<b>-0.8%</b>



#### **IV. Program and Activity Allocations**

##### **Trends and Changes**

During the three-year comparison period, from FY 2018–19 through FY 2020–21, expenditures within the program were in a downward trajectory. A 6.8 percent decrease under Salaries and Benefits between FY 2018–19 and FY 2020–21 was primarily due to a reduction of 2.75 FTEs, from 133.08 in FY 2018–19 to 130.33 in FY 2020–21. Additionally, the program has had no new expenses under Interagency Expenditures due to the completion of a cooperative Geographic Information System (GIS) development project in FY 2018–19.

When comparing the actual audited expenditures in FY 2020–21 to the FY 2021–22 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, and Fixed Capital Outlay. Salaries and Benefits in the FY 2021–22 Amended Budget were \$13,544,916 compared to the actual audited expenditures in FY 2020–21 of \$10,335,825 primarily due to districtwide vacancies, combined with annual turnover. Contracted Services shows a 54.9 percent increase primarily due to increased state funding for Scientific Research and Analysis related to biosolids. Finally, Fixed Capital Outlay shows a decrease of 13.8 percent between FY 2020–21 and FY 2021–22 due to the completion of an aluminum walkway installed by District staff in the Ocklawaha Basin in FY 2020–21, which is offset by an increase to Walkways / Platforms in Support of Data Collection (\$9,164).

##### **Budget Variances**

The program budget for Water Resources Planning and Monitoring in the FY 2022–23 Adopted Budget has a 0.8 percent, or \$150,236, increase compared to the FY 2021–22 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of Florida's increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase overall. However, there is a decrease of 3.1 percent, or \$418,990, in this program as 1.15 FTEs are being reallocated to Activity 4.3 Environmental Resource and Surface Water Permitting.
- Contracted Services will increase by 14.3 percent, or \$598,865, due to projected increases in Central Springs East Coast Groundwater Model Peer Review (\$1,007), Court Reporter and Transcription Services (\$1,976), Legal Services / Attorney's Fees (\$2,445), Software Maintenance Services (\$18,767), Computer Technology Services (\$28,875), Central Florida Water Initiative Technical Editor (\$50,000), Seagrass Mapping and Water Quality Collection (\$100,000), Data Collection and Analysis Services (\$244,872), and Water Well Construction Services (\$1,025,139), which are offset by decreases in Scientific Research and Analysis (\$542,785), Central Springs East Coast Groundwater Model (\$152,993), Mapping Services and Aerial Photos (\$123,000), Consultant Services (\$45,438), and Materials Test (\$10,000).

#### IV. Program and Activity Allocations

- Operating Expenses will decrease by 1.7 percent, or \$20,629, due to projected decreases in Laboratory Supplies (\$22,000), Rental of Other Equipment (\$18,000), Computer Software (\$11,342), Field, Facility, and Fleet — Tools Under \$5,000 (\$6,821), Postage and / or Courier Service (\$5,000), Educational Reimbursements (\$3,394), Moving Expenses (\$1,926), Office Furniture / Equipment Under \$5,000 (\$1,338), Meeting Resources (\$885), Cellular Telephones and Accessories (\$784), Computer Hardware Under \$5,000 (\$611), Educational Supplies (\$350), Motor Fuels and Lubricants (\$153), Permits and Other Fees (\$100), and Training — No Travel (\$17), which are offset by increases in Subscriptions (\$2), Printing and Reproduction Services (\$16), In-State Training and Related Travel (\$189), Memberships, Professional Certifications, and Licenses (\$206), Legal Advertising and Public Notices (\$250), Safety Supplies (\$625), Office Support Supplies (\$749), Rewards, Recognition, Prizes, and Awards (\$799), Books and Technical Materials (\$981), Recording and Court Costs (\$1,163), Travel — District Business (\$1,344), Uniforms (\$1,379), Telephone and Communications (\$1,466), Insurance and Bonds (\$2,332), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$8,015), and Repair and Maintenance of Equipment (\$32,576).
- Operating Capital Outlay will increase by \$154 due to a projected increase in Computer Hardware Over \$5,000 (\$34,215), which is offset by decreases in Office Furniture / Equipment Over \$5,000 (\$23,245) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$10,816).
- Fixed Capital Outlay will decrease by 100 percent, or \$9,164, due to a projected decrease in Walkways / Platforms in Support of Data Collection (\$9,164).

#### Major Budget Items

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

- Salaries and Benefits – \$13,125,926 for 133.28 FTEs
  - 1.1.1 Water Supply Planning (28.5 FTEs)
  - 1.1.2 Minimum Flows and Levels (14.15 FTEs)
  - 1.2 Research, Data Collection, Analysis and Monitoring (75.25 FTEs)
  - 1.3 Technical Assistance (5.50 FTEs)
  - 1.4 Other Water Resources Planning and Monitoring Activities (2.99 FTEs)
  - 1.5 Technology and Information Services (6.89 FTEs)
- Contracted Services
  - Water Well Construction Services (\$1,496,000)
  - Data Collection and Analysis Services (\$1,488,338)
  - Scientific Research and Analysis (\$567,670)
  - Consultant Services (\$355,503)
  - Computer Technology Services (\$314,970)
  - Software Maintenance Services (\$278,444)
  - Seagrass Mapping and Water Quality Collection (\$120,000)
  - Central Springs East Coast Groundwater Model Peer Review (\$77,000)
  - Central Florida Water Initiative Technical Editor (\$50,000)
  - Geographic Information System Analytical Services (\$15,000)
  - Mapping Services and Aerial Photos (\$13,000)

#### **IV. Program and Activity Allocations**

- Legal Services / Attorney's Fees (\$5,953)
- Court Reporter and Transcription Services (\$3,382)
- Operating Expenses
  - Laboratory Supplies (\$242,857)
  - Repair and Maintenance of Equipment (\$203,901)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$181,889)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$86,875)
  - Insurance and Bonds (\$82,726)
  - Telephone and Communications (\$74,777)
  - Computer Hardware Under \$5,000 (\$67,310)
  - Cellular Telephones and Accessories (\$51,879)
  - Postage and / or Courier Service (\$46,141)
  - Travel — District Business (\$45,014)
  - In-State Training and Related Travel (\$29,280)
  - Rental of Charter Aircraft and Pilot for Land Management Activities (\$17,000)
  - Books and Technical Materials (\$15,790)
  - Training — No Travel (\$14,259)
  - Safety Supplies (\$11,350)
  - Educational Reimbursements (\$8,141)
  - Computer Software (\$7,001)
  - Uniforms (\$6,892)
  - Recording and Court Costs (\$6,788)
  - Office Support Supplies (\$6,038)
  - Rental of Other Equipment (\$5,000)
  - Memberships, Professional Certifications, and Licenses (\$3,643)
  - Office Furniture / Equipment Under \$5,000 (\$2,502)
  - Rewards, Recognition, Prizes, and Awards (\$858)
  - Legal Advertising and Public Notices (\$812)
  - Subscriptions (\$505)
  - Meeting Resources (\$81)
  - Printing and Reproduction Services (\$54)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$276,403)
  - Office Furniture / Equipment Over \$5,000 (\$100,000)
  - Computer Hardware Over \$5,000 (\$59,775)

## IV. Program and Activity Allocations

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

#### Program Description

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

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

	Fiscal Year 2018–19 (Actual- Audited)	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 9,813,865	\$ 9,317,532	\$ 9,267,815	\$ 8,224,307	\$ 9,612,024	\$ 1,387,717	16.9%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	1,920,866	1,247,705	2,096,197	4,276,750	2,995,133	(1,281,617)	-30.0%
Operating Expenses	337,529	277,452	374,181	367,888	355,272	(12,616)	-3.4%
Operating Capital Outlay	66,908	64,857	31,666	1,017,110	90,010	(927,100)	-91.2%
Fixed Capital Outlay	3,937,575	9,167,347	9,777,529	70,141,549	36,586,936	(33,554,613)	-47.8%
Interagency Expenditures (Cooperative Funding)	40,232,063	32,242,762	28,811,781	140,607,402	38,483,687	(102,123,715)	-72.6%
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 56,308,806</b>	<b>\$ 52,317,655</b>	<b>\$ 50,359,169</b>	<b>\$224,635,006</b>	<b>\$ 88,123,062</b>	<b>\$ (136,511,944)</b>	<b>-60.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,283,907	\$ -	\$ -	\$ -	\$ 328,117	\$ -	\$ 9,612,024
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,259,501	200,000	-	6,227	529,000	405	2,995,133
Operating Expenses	355,272	-	-	-	-	-	355,272
Operating Capital Outlay	90,010	-	-	-	-	-	90,010
Fixed Capital Outlay	4,713,437	14,312,874	-	9,600,000	7,960,625	-	36,586,936
Interagency Expenditures (Cooperative Funding)	13,703,154	(418,037)	-	40,000	25,158,570	-	38,483,687
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 30,405,281</b>	<b>\$ 14,094,837</b>	<b>\$ -</b>	<b>\$ 9,646,227</b>	<b>\$ 33,976,312</b>	<b>\$ 405</b>	<b>\$ 88,123,062</b>

#### RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	85.44	\$ 6,768,350	\$ 9,612,024	\$ -	\$ 9,612,024
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	758,376	2,236,757	2,995,133
Operating Expenses			355,272	-	355,272
Operating Capital Outlay			90,010	-	90,010
Fixed Capital Outlay			-	36,586,936	36,586,936
Interagency Expenditures (Cooperative Funding)			-	38,483,687	38,483,687
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 10,815,682</b>	<b>\$ 77,307,380</b>	<b>\$ 88,123,062</b>

#### WORKFORCE

Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2021–22 to 2022–23	
	2018–19	2019–20	2020–21	2021–22	2022–23	Difference	% Change
Authorized Positions	99.96	97.88	96.73	90.63	85.44	(5.19)	-5.7%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.32	0.44	0.44	0.44	0.44	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>101.28</b>	<b>98.32</b>	<b>97.17</b>	<b>91.07</b>	<b>85.88</b>	<b>(5.19)</b>	<b>-5.7%</b>

#### **IV. Program and Activity Allocations**

##### **Trends and Changes**

During the three-year comparison period, from FY 2018–19 through FY 2020–21, expenditures within the program showed an overall reduction of 10.6 percent, or \$5,949,637. This was primarily due to a reduction under Interagency Expenditures which experienced a 19.9 percent decrease, or \$7,989,301, in FY 2019–20, and then an additional 10.6 percent, or \$3,430,981, decline in FY 2020–21. In comparison, Fixed Capital Outlay experienced a 148.3 percent, or \$5,839,954, increase during the three-year comparison period. The increases were largely attributed to the progression of three major construction projects, including Building Fund (\$2,874,221), Lake Apopka Duda Property Water Storage Improvements (\$1,517,727), and Lake Apopka Marsh Flow-Way Improvements (\$1,224,678). Since the program's budget and expenditures are primarily driven by the fund balance utilization plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program's actual expenditures and budgets could fluctuate significantly from one year to another.

Expenditures under Operating Capital Outlay during the comparison period experienced a 52.7 percent decrease due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

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

When comparing the actual audited expenditures in FY 2020–21 to the FY 2021–22 Amended Budget variations were indicated for Salaries and Benefits, Contracted Services, Operating Capital Outlay, Fixed Capital Outlay, and Interagency Expenditures. The program's FTEs were reduced by 6.1 in FY 2021–22 to 90.63 FTEs due to a combination of eliminating two vacant positions and internal adjustments among the programs. As a result, there was a significant decrease under Salaries and Benefits between FY 2020–21 and FY 2021–22.

Contracted Services shows a 104 percent, or \$2,180,553, increase between the actual audited expenditures in FY 2020–21 and the FY 2021–22 Amended Budget mainly due to increases in Lake Apopka Shoreline Structure and Facility Inventory/Assessment (\$97,682), Southern District Density Dependent Model (S3DM) – Resiliency (\$124,000), Lake Jesup In-lake Phosphorus Reduction (\$256,342), Bathymetry Update in the Indian River Lagoon (\$562,500), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$577,500), and Abandoned Artesian Well Plugging (\$645,000), which are offset in part by Lake Apopka Submersed Aquatic Vegetation Restoration (\$91,138). Operating Capital Outlay increased by \$985,444 due to a carryover encumbrance for Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$1,000,000), which is offset by a decrease in Computer Hardware Over \$5,000 (\$14,556) that is cross-charged in from program 6.

#### IV. Program and Activity Allocations

Finally, Fixed Capital Outlay increased by \$60,364,020 and Interagency Expenditures increased by \$111,795,621. These large increases are attributed to funds for major construction project's budgets such as the Black Creek Water Resource Development Project and the Crane Creek M-1 Canal Flow Restoration being carried over to FY 2021–22. Again, because the program's budget and expenditures are primarily driven by the fund balance spend-down plan and multiple state funding sources, as well as the cooperative nature of the projects undertaken by this program, both the program's actual expenditures and budgets could fluctuate significantly from one year to another.

#### Budget Variances

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2022–23 Adopted Budget has a 60.8 percent, or \$136,511,944, decrease compared to the FY 2021–22 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of Florida's increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase by 16.9 percent, or \$1,387,717.
- Contracted Services will decrease by 30 percent, or \$1,281,617, due to projected decreases in First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$625,000), Bathymetry Update in the Indian River Lagoon (\$562,500), Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000), Abandoned Artesian Well Plugging (\$225,000), Lake Jesup In-lake Phosphorus Reduction (\$150,000), Southern District Density Dependent Model (S3DM) – Resiliency (\$129,500), Lake Apopka Shoreline Structure and Facility Inventory/Assessment (\$97,682), Real-Time Flood Forecasting Resiliency Model (\$27,000), Consultant Services (\$21,670), Legal Services / Attorney's Fees (\$1,396), and Court Reporter and Transcription Services (\$148), which are offset by increases in Vegetation Management and Planting Services (\$440), Mobile Irrigation Lab for Agricultural Cost-share Program (\$3,125), Software Maintenance Services (\$5,500), Computer Technology Services (\$16,648), Lake Apopka Gizzard Shad Removal (\$26,366), Data Collection and Analysis Services (\$180,950), Emeralds Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$200,250), and Lake George Rough Fish (\$425,000).
- Operating Expenses will decrease by 3.4 percent, or \$12,616, due to projected decreases in Subscriptions (\$20,072), In-State Training and Related Travel (\$1,231), Books and Technical Materials (\$658), Cellular Telephones and Accessories (\$522), Insurance and Bonds (\$448), Computer Hardware Under \$5,000 (\$406), Recording and Court Costs (\$321), Upper Ocklawaha River Basin Emeralds Marsh Peat Removal (\$250), Memberships, Professional Certifications, and Licenses (\$236), Travel — District Business (\$224), Office Furniture / Equipment Under \$5,000 (\$35), and Printing and Reproduction Services (\$19), which are offset by increases in Legal Advertising and Public

#### IV. Program and Activity Allocations

Notices (\$3), Meeting Resources (\$81), Office Support Supplies (\$347), Safety Supplies (\$500), Field, Facility, and Fleet — Tools Under \$5,000 (\$500), Training — No Travel (\$777), Telephone and Communications (\$983), Educational Reimbursements (\$1,268), Computer Software (\$1,367), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$2,400), and Repair and Maintenance of Equipment (\$3,580).

- Operating Capital Outlay will decrease by 91.2 percent, or \$927,100, due to a projected decrease in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$1,000,000), which is offset by increases in Computer Hardware Over \$5,000 (\$22,900) and Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$50,000).
- Fixed Capital Outlay will decrease by 47.8 percent, or \$33,554,613, due to no new state funding for the Black Creek Water Resource Development Project (\$25,871,841) and the Crane Creek M-1 Canal Flow Restoration (\$15,547,570), as well as projected decreases in Building Fund (\$4,158,015), Lake Apopka Lake Level Canal Interconnection (\$816,430), Tomoka River Riparian Habitat Protection Zone (\$553,989), Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$337,565), Lake Jesup Conservation Area (\$51,044), and C-10 Water Management Area Project (\$1,600), which are offset by increases in Emeralda Marsh Conservation Area Hydrologic and Access Improvements to Area 3 (\$4,000), Lake Apopka Beauclair Canal Levee (\$9,510), Coastal Oaks Preserve (\$18,000), Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$21,000), Lake Apopka Marsh Flow-Way Improvements (\$317,973), Taylor Creek Reservoir Improvements (\$330,000), Land Purchases and Support Services (\$5,332,958), and Bayard Point Land Acquisition – Resiliency (\$7,750,000).
- Interagency Expenditures will decrease by 72.6 percent, or \$102,123,715, due to projected decreases in Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$8,348,765), South Florida Water Management District Indian River Lagoon Cost-share (\$8,303,928), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 1 (\$5,674,767), Districtwide Cost-share Placeholder – Non Project Specific (\$5,046,873), City of Deltona Alexander Avenue Water Resources Facility Project 4B (\$4,879,000), City of Mascotte Lower Floridan Aquifer Wellfield – South Lake County Wellfield Project (\$3,864,392), Doctors Lake Advanced Effluent Treatment – Fleming Island Wastewater Treatment Facility (\$3,811,162), City of Sanford North Water Reclamation Facility Reclaimed Water Pump Station and Storage Improvements (\$3,561,094), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$2,652,969), Town of Oak Hill Indian Harbor Estates Sewer Retrofit (\$2,500,000), City of Groveland South Lake County Lower Floridan Wellfield Project – Distributed (\$2,251,240), City of Vero Beach Canal to Irrigation Water Project (\$2,189,753), City of Rockledge Flow Equalization Basin Project (\$1,917,250), Equity Lifestyles Properties Oak Bend / I-75 Water Quality Improvement Project (\$1,870,669), Lake Apopka Innovative Total Phosphorus Removal (\$1,763,790), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 2 (\$1,721,784), Volusia County Gabordy Canal and 10th Street

#### IV. Program and Activity Allocations

Stormwater Treatment Project (\$1,633,691), Equity Lifestyles Properties Spanish Oaks Water Quality Improvement Project (\$1,586,355), City of Ocala Lower Floridan Aquifer Conversion (\$1,525,796), Clay County Utility Authority – Doctors Lake Septic Tanks to Centralized Sewer Conversion (\$1,500,000), City of Vero Beach Stormwater Treatment Plant (\$1,500,000), City of Apopka West Reuse Storage Facility and Reclaimed Water System Extension (\$1,497,278), City of Jacksonville McCoys Creek Improvements (\$1,435,902), City of DeLand North West Reclaimed Water Ground Storage Tank and Pump Station (\$1,413,472), Indian River County – North Sebastian Septic-to-Sewer Project Phase 2 (\$1,346,517), Putnam County Horse Landing and Elsie Drive Septic-to-Sewer – Rural Economic Development Initiative / Innovative Program (\$1,279,375), Indian River County Moorhen Marsh Low Energy Aquatic Plant System (\$1,250,000), Indian River County West Wabasso Phase 3 Septic-to-Sewer (\$1,250,000), City of Green Cove Springs Harbor Road Water Reclamation Facility Phase 2 (\$1,214,897), Brevard County South Central Zone C Septic-to-Sewer (\$1,166,820), City of Groveland Lower Floridan Aquifer Well for Reclaimed Water at Sunshine Road (\$1,104,112), Town of Howey-in-the-Hills Lower Floridan Aquifer Project (\$1,104,112), City of DeLand Reclaimed Water System Expansion Phase 4A and Adelle Avenue Project (\$1,101,900), City of Sanford Brackish Reverse Osmosis Water Treatment Plant Pilot (\$1,012,272), City of Palatka Permeable Paving Improvements – Rural Economic Development Initiative / Innovative Program (\$1,000,000), City of Longwood East Longwood Septic-to-Sewer Phase II (\$984,086), Brevard County Grand Canal Muck Removal (\$983,180), City of Titusville Osprey Water Reclamation Nutrient Removal Upgrade (\$972,186), Clay County Utility Authority Saratoga Springs Reclaimed Water Storage and Pumping Station (\$900,570), Intact Cellular Algae Harvesting with Simultaneous Nutrient Export in Lake Jesup (\$880,230), City of Umatilla Wastewater Interconnection Pipeline – Rural Economic Development Initiative / Innovative Program (\$870,485), Brevard Zoo Clam Restoration (\$783,528), Orange County Utilities Cypress Lake Wellfield – Oak Meadows Alternative Water Supply Delivery Enhancements (\$734,786), City of Satellite Beach Lori Laine Trunk Line Improvement Project (\$559,467), City of Winter Springs Tuskawilla Crossing Reclaimed Water Main (\$552,056), City of St. Augustine Beach Mizell Road Stormwater Pump Station and Outfall Improvements (\$540,165), Florida Power and Light Company Okeechobee Clean Energy Center – Upper Floridan Aquifer to Avon Park Permeable Zone Conversion (\$529,974), Town of Ponce Inlet Septic-to-Sewer (\$520,613), City of Bunnell Sewer Slip Lining Rehabilitation — Phase 4 (REDI 21–22) (\$500,000), Town of Oakland Hull Avenue Septic-to-Sewer (\$482,420), City of New Smyrna Beach Canal C-05 Diversion Structure and Offsite Pond (\$475,000), Volusia County Ariel Canal Water Quality Improvement (\$450,000), Putnam County Elsie and Horse Landing Road Septic-to-Sewer Phase III (REDI 21–22) (\$450,000), City of Longwood East Longdale Septic Tank Abatement Project (\$438,161), Seminole County Little Wekiva River Restoration Project (\$437,500), City of Edgewater Reclaimed Extension to Meadow Lake and Woodbridge Subdivisions (\$424,134), Marion County U.S. 441 Sewer Force Main (\$363,701), Brevard



#### IV. Program and Activity Allocations

County Oak Point Mobile Home Park Sanitary Sewage System (\$350,000), City of West Melbourne Ray Bullard Water Resources Facility Stormwater Management Area (\$316,739), City of Cocoa Beach Muck Removal Phase 2B (\$296,450), C.P. Wesley Smith Irrigation Drain Tile Conversion Phase 10 (\$292,199), Ocean Research and Conservation Association Satellite Algae Bloom and Nutrient Source Tracking (\$274,899), Marion County — CP 75 Silver Springs Shores Unit 23 Innovative Stormwater Retrofit (\$273,514), JEA Twin Creeks Reclaimed Water Storage and Delivery (\$268,084), Everde Grower's Farm Irrigation Retrofit (\$250,000), McGregor's Greens LLC Irrigation Conversion (\$250,000), C.P. and Wesley Smith Irrigation Drain Tile Conversion Phase 9 (\$250,000), Marion County — CP 79 Silver Springs Shores Unit 68 Innovative Stormwater Retrofit (\$244,859), Indian River Shores Indian / Seminole Lane Treatment Train (\$234,818), Springs Funding Cost-share Placeholder — Non Project Specific (\$228,048), Volusia County Wastewater Infrastructure for Blue Spring (\$225,092), City of DeLand Alabama Ave Reclaimed Water Main Extension (\$215,133), City of Debary Woodbound Lake to Lake Charles Outfall Improvements (\$211,908), Lake Apopka Newton Park Dredging Project (\$200,000), City of Apopka Individual Distributed Wastewater Treatment Systems Conversion Project (\$198,498), Sun Ag LLC Conversion to Surface Water and Irrigation Retrofit (\$184,823), Southlake Utilities Alternative Water Source for Irrigation (\$181,551), Town of Orange Park Septic Conversion (\$180,732), Little Orange Creek Recharge Well (\$159,837), Taylor Creek Reservoir Improvements (\$150,000), City of Sebastian Roseland Road Septic-to-Sewer (\$148,962), Blandford Turf Irrigation Conversion (\$143,937), Lake Apopka Restoration Placeholder (\$143,212), Clay County Utility Authority Wastewater Treatability Study (\$142,569), Tater Farms Precision Fertilizer (\$137,950), Boardwalk Farms Irrigation Conversion and Precision Fertilizer (\$134,346), Lake Gem Sensors, Leveling System, Trailer, Monitor, and Auto Steering System (\$129,267), IMG Citrus Irrigation Retrofit and Pump Automation (\$122,175), City of Casselberry South Water Treatment Plant Well Number 1 Modification (\$113,750), Island Grove Irrigation Retrofit (\$112,052), Indian River Lagoon Water Quality Improvement Projects Placeholder (\$105,517), Marion County Southeast 64th Avenue Road Drainage Retention Area (\$100,810), City of Cocoa Beach Convair Cove Low Impact Development (LID) and Living Shoreline (\$99,479), North Peninsula State Park Restoration Project (\$96,600), Gainesville Regional Utilities Targeted Septic-to-Sewer (\$96,500), City of Groveland Crystal Lake Reclaimed Water Systems Improvements (\$87,500), Volusia County Smyrna Dunes Park Septic-to-Sewer (\$86,290), Tater Farms Precision Ag Equipment with Global Positioning System (\$76,036), Lake Minneola Lake Guard Technology (\$72,355), Orange Bend Harvesting, Inc. Irrigation Retrofit (\$71,644), City of Palatka Potable Water Improvements Phases 4 and 7 – Rural Economic Development Initiative / Innovative Program (\$66,216), Orange County Utilities Water Conservation with Advanced Targeting (\$62,800), May and Whitaker BB LLC Irrigation Retrofit and Precision Fertilizer Equipment (\$60,636), John M. Seay Farms Inc. Precision Fertilizer Equipment and Land Leveling (\$59,385), City of Orange City Alternative Water Supply Conveyance System – Monastery Road

#### IV. Program and Activity Allocations

(\$49,990), Town of Penney Farms Stormwater Management (\$49,507), North Caledonia Farm Micro-Drip Retrofit and Fertigation (\$48,170), Far Reach Ranch Pump Automation and Fertigation (\$46,267), May and Whitaker Family Partnership LTD Irrigation Retrofit and Precision Fertilizer Equipment (\$45,762), City of Jacksonville Beach Penman Road Septic Tank Phase-Out (\$45,000), Lake County Board of County Commissioners — Lake Joanna Stormwater Enhancements (\$44,875), City of Mount Dora — Overlook Baffle Box Number 1 on Lake Gertrude (\$44,825), JEA Low-Income Water Efficient Toilet Exchange Phase 2 (\$42,900), Volusia County School Board McInnis Elementary School Sewer Improvements (\$41,675), Sykes Farms Mobile Vegetable Washer (\$35,723), Jeff Parker Farms Precision Planting and Fertilizer Equipment (\$34,500), L and M Farms Precision Fertilizer Equipment (\$33,800), Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$32,916), Frog Song Organics Irrigation System and Fertilizer Applicator (\$32,025), Orange County Environmental Protection Division Lake Pineloch Water Quality Improvement: Nutrient Separating Baffle Box – Upflow Filter and Alum Treatment (\$31,878), Wekiva Falls Flow Restriction Project (\$31,545), Tollison Foliage LLC Precision Fertilizer Application Equipment (\$30,812), Gainesville Regional Utilities Low-Income Water Efficient Toilet Exchange Program (\$30,000), Volusia Blue Wetland Recharge Project (\$30,000), City of Titusville High School Baffle Box (\$29,601), Alpha Fern Company Irrigation Retrofit and Pump Controllers (\$28,867), American Bioclean Inc. (Larry Downes) Precision Fertilizer Equipment and Soil Moisture Probes (\$28,184), Blue Sky Farm Global Positioning System (\$27,075), Picolata Produce Precision Fertilizer Equipment (\$26,496), Southern Grace Berries Precision Fertilizer Application Equipment (\$23,914), Underhill Ferneries Precision Fertilizer Application Equipment (\$22,912), Orlando Utilities Commission High Efficiency Toilet and Irrigation Controller Rebates (\$20,210), DeLee Produce Equipment and Weather Station (\$18,829), Hooper’s Landscape Nursery Pump Automation and Irrigation Retrofit (\$18,488), West River Groves LLC Soil Moisture Sensors and Riser Culvert (\$16,607), Orlando Utilities Commission Smart Leak Detection Device Rebates (\$11,041), Cherrylake Irrigation System Installation and Weather Station (\$9,641), Richard Davis Irrigation Retrofit (\$3,570), and Maitland Village Homeowners Association Irrigation Optimization (\$3,455), which are offset by increases in South Oslo Riverfront Conservation Area Restoration – Resiliency (\$150,000), Green Infrastructure / Resiliency Project Placeholder (\$165,219), Riverside Conservancy Living Shoreline Initiative – Resiliency (\$190,440), Agricultural Cost-share Program Placeholder (\$833,343), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$1,347,692), and Titusville Causeway Multitrophic Restoration and Living Shoreline – Resiliency (\$3,280,000).

#### **IV. Program and Activity Allocations**

##### **Major Budget Items**

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

- Salaries and Benefits – \$9,612,024 for 85.44 FTEs
  - 2.1 Land Acquisition (3.25 FTEs)
  - 2.2.1 Water Resource Development Projects (4.75 FTEs)
  - 2.2.3 Other Water Source Development Activities (1 FTE)
  - 2.3 Surface Water Projects (70.6 FTEs)
  - 2.6 Other Acquisition and Restoration Activities (1.39 FTEs)
  - 2.7 Technology and Information Services (4.45 FTEs)
- Contracted Services
  - Lake Apopka Gizzard Shad Removal (\$875,000)
  - Lake George Rough Fish (\$425,000)
  - Abandoned Artesian Well Plugging (\$420,000)
  - First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$350,000)
  - Emeralds Marsh Conservation Area 5 Peat Removal - Lake Jem Farms (\$210,000)
  - Data Collection and Analysis Services (\$202,000)
  - Computer Technology Services (\$144,437)
  - Lake Jesup In-lake Phosphorus Reduction (\$130,000)
  - Software Maintenance Services (\$78,551)
  - Mapping Services and Aerial Photos (\$75,000)
  - Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125)
  - Consultant Services (\$9,650)
  - Real-Time Flood Forecasting Resiliency Model (\$8,000)
  - Vegetation Management and Planting Services (\$7,010)
  - Training Services (\$3,500)
  - Legal Services / Attorney's Fees (\$2,461)
  - Court Reporter and Transcription Services (\$1,399)
- Operating Expenses
  - Insurance and Bonds (\$53,363)
  - Telephone and Communications (\$50,052)
  - Computer Hardware Under \$5,000 (\$45,054)
  - In-State Training and Related Travel (\$41,864)
  - Cellular Telephones and Accessories (\$34,725)
  - Repair and Maintenance of Equipment (\$29,949)
  - Travel — District Business (\$29,517)
  - Training — No Travel (\$18,483)
  - Memberships, Professional Certifications, and Licenses (\$8,033)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$7,480)
  - Legal Advertising and Public Notices (\$6,336)
  - Recording and Court Costs (\$5,567)
  - Educational Reimbursements (\$5,448)
  - Computer Software (\$4,686)
  - Office Support Supplies (\$3,895)

#### **IV. Program and Activity Allocations**

- Field, Facility, and Fleet — Tools Under \$5,000 (\$2,800)
- Books and Technical Materials (\$2,782)
- Safety Supplies (\$2,100)
- Meeting Resources (\$1,233)
- Uniforms (\$1,050)
- Rental of Other Equipment (\$400)
- Rewards, Recognition, Prizes, and Awards (\$289)
- Office Furniture / Equipment Under \$5,000 (\$142)
- Printing and Reproduction Services (\$22)
- Subscriptions (\$2)
- Operating Capital Outlay
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$50,000)
  - Computer Hardware Over \$5,000 (\$40,010)
- Fixed Capital Outlay
  - Black Creek Water Resource Development Project (\$17,336,163)
  - Land Purchases and Support Services (\$7,750,000)
  - Bayard Point Land Acquisition – Resiliency (\$7,750,000)
  - Crane Creek M-1 Canal Flow Restoration (\$2,810,148)
  - Lake Apopka Marsh Flow-Way Improvements (\$340,000)
  - Taylor Creek Reservoir Improvements (\$330,000)
  - Emeralda Marsh Conservation Area 1 Hydrologic Improvements (\$125,000)
  - Coastal Oaks Preserve (\$58,625)
  - Halfmile Creek Tract (\$42,000)
  - Lake Apopka Beauclair Canal Levee (\$35,000)
  - Fellsmere Water Management Area (\$6,000)
  - Emeralda Marsh Conservation Area Hydrologic and Access Improvements to Area 3 (\$4,000)
- Cooperative Funding
  - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,000,000)
  - Springs Funding Cost-share Placeholder — Non Project Specific (\$6,000,000)
  - Districtwide Cost-share Placeholder – Non Project Specific (\$5,500,000)
  - Lake Apopka Innovative Total Phosphorus Removal (\$3,575,000)
  - Titusville Causeway Multitrophic Restoration and Living Shoreline – Resiliency (\$3,280,000)
  - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
  - Agricultural Cost-share Program Placeholder (\$1,500,000)
  - Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$1,162,500)
  - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
  - Indian River Lagoon Interagency Agreement (\$500,000)
  - Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$392,794)
  - South Oslo Riverfront Conservation Area Restoration - Resiliency (\$200,000)

**IV. Program and Activity Allocations**

- Riverside Conservancy Living Shoreline Initiative – Resiliency (\$190,440)
- Indian River Lagoon Water Quality Improvement Projects Placeholder (\$101,953)
- Abandoned Artesian Well Plugging (\$80,000)
- Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$1,000)

## IV. Program and Activity Allocations

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

#### Program Description

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

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

	Fiscal Year 2018–19 (Actual- Audited)	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 7,533,560	\$ 7,205,619	\$ 7,390,210	\$ 7,951,772	\$ 8,388,420	\$ 436,648	5.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,138,086	4,129,157	4,356,032	4,745,891	5,011,774	265,883	5.6%
Operating Expenses	5,686,217	5,538,752	5,523,393	6,061,888	6,333,616	271,728	4.5%
Operating Capital Outlay	786,510	1,220,504	908,173	1,821,041	1,112,029	(709,012)	-38.9%
Fixed Capital Outlay	3,350,642	2,660,154	4,091,844	7,141,939	7,075,700	(66,239)	-0.9%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 21,495,015</b>	<b>\$ 20,754,186</b>	<b>\$ 22,269,652</b>	<b>\$ 27,722,531</b>	<b>\$ 27,921,539</b>	<b>\$ 199,008</b>	<b>0.7%</b>

#### SOURCE OF FUNDS Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 8,388,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,388,420
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	3,046,018	601,199	-	6,853	1,357,259	445	5,011,774
Operating Expenses	4,556,616	577,000	-	-	1,200,000	-	6,333,616
Operating Capital Outlay	1,112,029	-	-	-	-	-	1,112,029
Fixed Capital Outlay	6,741,000	79,000	-	-	255,700	-	7,075,700
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 23,844,083</b>	<b>\$ 1,257,199</b>	<b>\$ -</b>	<b>\$ 6,853</b>	<b>\$ 2,812,959</b>	<b>\$ 445</b>	<b>\$ 27,921,539</b>

#### RATE, OPERATING, AND NON-OPERATING Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	97.96	\$ 5,698,664	\$ 8,388,420	\$ -	\$ 8,388,420
Other Personal Services	-	-	-	-	-
Contracted Services	4.33	180,000	3,547,217	1,464,557	5,011,774
Operating Expenses			5,133,616	1,200,000	6,333,616
Operating Capital Outlay			1,112,029	-	1,112,029
Fixed Capital Outlay			-	7,075,700	7,075,700
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 18,181,282</b>	<b>\$ 9,740,257</b>	<b>\$ 27,921,539</b>

#### WORKFORCE Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2021–22 to 2022–23	
	2018–19	2019–20	2020–21	2021–22	2022–23	Difference	% Change
Authorized Positions	101.97	99.61	99.40	99.36	97.96	(1.40)	-1.4%
Contingent Worker	4.50	4.33	4.33	4.33	4.33	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	0.44	0.44	0.44	0.44	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>106.47</b>	<b>104.38</b>	<b>104.17</b>	<b>104.13</b>	<b>102.73</b>	<b>(1.40)</b>	<b>-1.3%</b>

#### **IV. Program and Activity Allocations**

##### **Trends and Changes**

Fixed Capital Outlay was the only major budget category showing a notable change during the three-year comparison period, from FY 2018–19 through FY 2020–21. The increase of 3.3 percent was primarily due to increases in annual Operations and Maintenance workplan projects including, but not limited to S-157 Drum and Cable (\$659,359) and S-96D Rehabilitation (\$1,482,786).

When comparing the actual audited expenditures in FY 2020–21 to the FY 2021–22 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 2021–22 Amended Budget were \$7,951,772 compared to the actual audited expenditures in FY 2020–21 of \$7,390,210 primarily due to districtwide vacancies, combined with annual turnover. Contracted Services is budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in variances between actual needs and budget. Operating Expenses districtwide when comparing the actual audited expenditures in FY 2020–21 to the FY 2021–22 Amended Budget, will show fluctuations due to the impact of COVID-19, especially in the areas of Travel — District Business, In-State Training and Related Travel, Training — No Travel, and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000.

The increase under Operating Capital Outlay between FY 2020–21 and FY 2021–22 was due to the limited ability to receive motor vehicles and other heavy equipment because of supply chain issues in FY 2020–21. The budgets for these items were carried over and are reflected in the FY 2021–22 Amended Budget. Finally, the 74.5 percent, or \$3,050,095, increase under Fixed Capital Outlay for this time period was due to the funding for new capital outlay projects including but not limited to S-96 Rehabilitation, Lake Apopka Unit 2 Pump Station Rehabilitation, and Moss Bluff Drum and Cable.

##### **Budget Variances**

The program budget for Operation and Maintenance of Lands and Works in the FY 2022–23 Adopted Budget has a 0.7 percent, or \$199,008, increase compared to the FY 2021–22 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of Florida's increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase by 5.5 percent, or \$436,648.
- Contracted Services will increase by 5.6 percent, or \$265,883, due to projected increases in Court Reporter and Transcription Services (\$257), Software Maintenance Services (\$6,052), Kemcho Restoration Project (\$11,540),

#### IV. Program and Activity Allocations

Computer Technology Services (\$11,944), Mechanical Services (\$20,000), Surveying Services (\$31,500), Janitorial Services (\$45,000), Locktending Services (\$50,151), Remove / Mulch Canal Vegetation (\$75,000), and Vegetation Management and Planting Services (\$549,876), which are offset by decreases in Mechanical Vegetation Management (\$300,000), Freight, Moving, and Storage (\$50,000), Black Rail Habitat at Canaveral Marshes (\$32,883), Longleaf Pine Preserve (\$30,000), Pest Control (\$28,000), Security Services (\$21,500), Mapping Services and Aerial Photos (\$18,000), Coastal Oaks Preserve (\$18,000), Lake Jesup Conservation Area (\$11,000), Environmental Management (\$10,000), Consultant Services (\$9,700), Electrical Services (\$5,000), Data Collection and Analysis Services (\$810), and Legal Services / Attorney's Fees (\$544).

- Operating Expenses will increase by 4.5 percent, or \$271,728, due to projected increases in Permits and Other Fees (\$200), Office Support Supplies (\$556), Telephone and Communications (\$1,080), Computer Software (\$1,505), Uniforms (\$2,500), Janitorial Supplies (\$3,000), Freight, Moving, and Storage (\$5,000), Rental of Buildings and Property (\$7,000), Tires and Tubes (\$10,000), Seeds, Sod, Shrubs, and Fertilizer (\$23,406), Repair and Maintenance of Property and Works (\$33,546), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$42,238), Repair and Maintenance of Equipment (\$50,728), Motor Fuels and Lubricants (\$51,815), Insurance and Bonds (\$70,071), and Utilities (\$130,592), which are offset by decreases in Rental of Charter Aircraft and Pilot for Land Management Activities (\$51,561), Repair and Maintenance of Buildings (\$35,339), Chemical Supplies (\$25,819), Office Furniture / Equipment Under \$5,000 (\$19,019), Rental of Other Equipment (\$15,984), Printing and Reproduction Services (\$6,090), Safety Supplies (\$2,338), Educational Reimbursements (\$1,912), Recording and Court Costs (\$727), Cellular Telephones and Accessories (\$580), Field, Facility, and Fleet — Tools Under \$5,000 (\$579), Computer Hardware Under \$5,000 (\$450), Books and Technical Materials (\$363), Training — No Travel (\$303), Legal Advertising and Public Notices (\$156), Travel — District Business (\$143), Memberships, Professional Certifications, and Licenses (\$129), Meeting Resources (\$15), Subscriptions (\$1), and In-State Training and Related Travel (\$1).
- Operating Capital Outlay will decrease by 38.9 percent, or \$709,012, due to projected decreases in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$719,587) and Office Furniture / Equipment Over \$5,000 (\$48,752), which are offset by increases in Computer Hardware Over \$5,000 (\$25,202) and Motor Vehicles (\$34,125).
- Fixed Capital Outlay will decrease by 0.9 percent, or \$66,239, due to projected decreases in S-96 Rehabilitation (\$2,831,750), Lake Apopka Unit 2 Pump Station Rehabilitation (\$669,109), Moss Bluff Drum and Cable (\$600,985), Resurface Fellsmere Grade Recreation Area Parking Lot (\$204,129), Ocklawaha Prairie Levee (\$175,640), Concrete Aprons (\$168,461), L-512 Levee Regrading in Indian River County (\$160,600), Slipline Piping at Fellsmere Grade (\$160,000), County Road 512 Recreation Pad Parking Lot (\$142,962), Lake Apopka Wildlife Drive – Interceptor Road (\$100,543), Field Activities — Land Management



#### IV. Program and Activity Allocations

(\$96,990), Seal Coating and Striping of Parking Lots (\$95,000), Refurbish Harris Bayou Gates (\$76,350), Pellicer Creek Bridge Replacement (\$74,827), Lake Norris Bridge Replacement (\$73,757), Remove / Mulch Canal Vegetation (\$72,369), Security Camera System Upgrade (\$64,737), Sweetwater Boat Launch (\$53,743), L-512 Boat Launch (\$50,326), Infrastructure Rehabilitation and Improvements (\$50,000), Walkways / Platforms in Support of Data Collection (\$50,000), Bridge Replacements (\$50,000), Pump Management / Remote Gate Operations (\$36,738), Jacksonville Service Center Renovations (\$34,999), Burnt Island Airboat Launch (\$30,140), Airboat Crossing Rehabilitation (\$19,839), Palm Bay Pole Barn (\$18,972), Hubler Sutton (\$18,509), Lake Jesup Conservation Area (\$15,000), Roof Replacement at Lake Apopka Residence Lock Tender (\$12,111), Roof Replacement at Moss Bluff Residence Lock Tender (\$11,100), Burrell Lock and Dam Generator Replacement (\$9,473), and Sunland Citrus (\$5,000), which are offset by increases in Media Blasting and Painting (\$40,000), District Headquarter Lab Fire Alarm Upgrade (\$45,000), District Headquarter Electric Vault Roof Replacement (\$50,000), Lake Apopka Clay Island Weir Removal (\$50,000), Lake Apopka Refurbish Unit 1 Pump Station (\$65,000), Remove Dilapidated Structures on District Properties (\$80,000), Lake Apopka Loop Trail Upgrades (\$100,000), Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000), Sawgrass Lake Pump Station – South Rehabilitation (\$186,471), L-77W Levee Regrading (\$200,000), Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$256,820), Levee Repairs (\$456,098), and S-157 Rehabilitation (\$4,463,531).

#### Major Budget Items

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

- Salaries and Benefits – \$8,388,420 for 97.96 FTEs
  - 3.1 Land Management (29.2 FTEs)
  - 3.2 Works (31 FTEs)
  - 3.3 Facilities (6.5 FTEs)
  - 3.4 Invasive Plant Control (8.9 FTEs)
  - 3.5 Other Operations and Maintenance Activities (2.76 FTEs)
  - 3.6 Fleet Services (14.5 FTEs)
  - 3.7 Technology and Information Services (5.1 FTEs)
- Contracted Services
  - Vegetation Management and Planting Services (\$3,010,237)
  - Security Services (\$358,000)
  - Locktending Services (\$300,000)
  - Janitorial Services (\$250,000)
  - Mechanical Services (\$215,000)
  - Fire Management — Prescribed Burns (\$180,000)
  - Computer Technology Services (\$158,949)
  - Software Maintenance Services (\$111,441)
  - Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000)
  - Remove / Mulch Canal Vegetation (\$75,000)
  - Surveying Services (\$60,000)

#### **IV. Program and Activity Allocations**

- Longleaf Pine Preserve (\$50,000)
- Pest Control (\$33,000)
- Consultant Services (\$32,845)
- Electrical Services (\$30,000)
- Environmental Management (\$25,000)
- Kemcho Restoration Project (\$11,540)
- Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$6,299)
- Legal Services / Attorney's Fees (\$2,846)
- Court Reporter and Transcription Services (\$1,617)
- Operating Expenses
  - Chemical Supplies (\$1,352,000)
  - Utilities (\$965,000)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$712,250)
  - Motor Fuels and Lubricants (\$652,500)
  - Repair and Maintenance of Property and Works (\$600,391)
  - Repair and Maintenance of Equipment (\$449,835)
  - Insurance and Bonds (\$424,173)
  - Repair and Maintenance of Buildings (\$211,000)
  - Chemical Supplies — Invasive Plant Management (\$200,000)
  - Rental of Buildings and Property (\$162,000)
  - Tires and Tubes (\$90,000)
  - Rental of Charter Aircraft and Pilot for Land Management Activities (\$73,439)
  - Telephone and Communications (\$55,080)
  - Computer Hardware Under \$5,000 (\$49,581)
  - In-State Training and Related Travel (\$48,386)
  - Seeds, Sod, Shrubs, and Fertilizer (\$39,500)
  - Cellular Telephones and Accessories (\$38,212)
  - Safety Supplies (\$34,500)
  - Rental of Other Equipment (\$31,300)
  - Janitorial Supplies (\$30,000)
  - Travel — District Business (\$20,579)
  - Permits and Other Fees (\$17,700)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$15,500)
  - Uniforms (\$13,000)
  - Memberships, Professional Certifications, and Licenses (\$6,013)
  - Training — No Travel (\$6,008)
  - Educational Reimbursements (\$5,996)
  - Office Support Supplies (\$5,205)
  - Computer Software (\$5,157)
  - Freight, Moving, and Storage (\$5,000)
  - Office Furniture / Equipment Under \$5,000 (\$4,049)
  - Other Utilities (\$2,500)
  - Printing and Reproduction Services (\$2,026)
  - Recording and Court Costs (\$1,811)

#### **IV. Program and Activity Allocations**

- Meeting Resources (\$1,739)
- Books and Technical Materials (\$903)
- Legal Advertising and Public Notices (\$538)
- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$243)
- Subscriptions (\$2)
- Operating Capital Outlay
  - Motor Vehicles (\$600,000)
  - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$468,000)
  - Computer Hardware Over \$5,000 (\$44,029)
- Fixed Capital Outlay
  - S-157 Rehabilitation (\$4,506,000)
  - Levee Repairs (\$500,000)
  - Refurbish the Lake Washington Airboat Cross-over and Infrastructure (\$300,000)
  - Field Activities — Land Management (\$277,700)
  - Sawgrass Lake Pump Station – South Rehabilitation (\$200,000)
  - L-77W Levee Regrading (\$200,000)
  - Regrade the Marsh Flow-Way Levee / Access Roads (\$175,000)
  - Infrastructure Rehabilitation and Improvements (\$150,000)
  - Walkways / Platforms in Support of Data Collection (\$100,000)
  - Bridge Replacements (\$100,000)
  - Lake Apopka Loop Trail Upgrades (\$100,000)
  - Remove Dilapidated Structures on District Properties (\$80,000)
  - Airboat Crossing Rehabilitation (\$80,000)
  - Lake Apopka Refurbish Unit 1 Pump Station (\$65,000)
  - District Headquarter Electric Vault Roof Replacement (\$50,000)
  - Lake Apopka Clay Island Weir Removal (\$50,000)
  - Sunland Citrus (\$45,000)
  - District Headquarter Lab Fire Alarm Upgrade (\$45,000)
  - Media Blasting and Painting (\$40,000)
  - Lake Jesup Conservation Area (\$12,000)

## IV. Program and Activity Allocations

### E. Program 4.0 — Regulation

#### Program Description

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

Table 15. Regulation program budget summary

	Fiscal Year 2018–19 (Actual- Audited)	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 11,862,839	\$ 11,745,157	\$ 11,716,312	\$ 12,853,629	\$ 15,230,777	\$ 2,377,148	18.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	385,163	349,713	569,183	453,066	519,030	65,964	14.6%
Operating Expenses	424,013	395,767	522,454	478,802	521,823	43,021	9.0%
Operating Capital Outlay	91,195	88,245	43,169	24,914	62,097	37,183	149.2%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,763,210</b>	<b>\$ 12,578,882</b>	<b>\$ 12,851,118</b>	<b>\$ 13,810,411</b>	<b>\$ 16,333,727</b>	<b>\$ 2,523,316</b>	<b>18.3%</b>

#### SOURCE OF FUNDS Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,230,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,230,777
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	508,737	-	-	9,665	-	628	519,030
Operating Expenses	521,823	-	-	-	-	-	521,823
Operating Capital Outlay	62,097	-	-	-	-	-	62,097
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 16,323,434</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,665</b>	<b>\$ -</b>	<b>\$ 628</b>	<b>\$ 16,333,727</b>

#### RATE, OPERATING, AND NON-OPERATING Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	150.80	\$ 10,672,857	\$ 15,230,777	\$ -	\$ 15,230,777
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	508,737	10,293	519,030
Operating Expenses			521,823	-	521,823
Operating Capital Outlay			62,097	-	62,097
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 16,323,434</b>	<b>\$ 10,293</b>	<b>\$ 16,333,727</b>

#### WORKFORCE Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2021–22 to 2022–23	
	2018–19	2019–20	2020–21	2021–22	2022–23	Difference	% Change
Authorized Positions	145.34	137.51	136.94	137.03	150.80	13.77	10.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.38	0.38	0.38	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>145.72</b>	<b>137.89</b>	<b>137.32</b>	<b>137.41</b>	<b>151.18</b>	<b>13.77</b>	<b>10.0%</b>

## **IV. Program and Activity Allocations**

### **Trends and Changes**

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

- Increased proactive communication with applicants, targeted at reducing paperwork and requests for additional information
- Increased use of electronic permitting to save applicants money and to reduce District staff processing time (electronic permitting exceeds 96 percent of total applications)
- Continued to promote the use of pre-application meetings for potential applicants so staff can answer questions and provide technical support and materials prior to application submittal (approximately 78 percent of CUP and approximately 22 percent of ERP applications submitted have attended pre-application meetings)
- Enhanced outreach to consultants, applicants, and the public with additional and simplified web resources, training sessions, and workshops
- Increased cross-training and rotation of duties for staff to enhance their understanding of all aspects of the permitting process, ensure consistency, and better prepare them to make decisions

During the three-year comparison period, from FY 2018–19 through FY 2020–21, there was a noticeable 52.7 percent, or \$48,026, decrease in expenditures under Operating Capital Outlay due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing the actual audited expenditures in FY 2020–21 to the FY 2021–22 Amended Budget, variations are indicated for Salaries and Benefits and Contracted Services. Salaries and Benefits in the FY 2021–22 Amended Budget were \$12,853,629 compared to the actual audited expenditures in FY 2020–21 of \$11,716,312 primarily due to districtwide vacancies, combined with annual turnover. Although there has been a steady increase in the program workload, total FTEs were reduced by 8.4 from FY 2018–19 to FY 2020–21. However, this program will add 8 FTEs as well as have 5.77 FTEs reallocated from other programs in FY 2022–23 due to the increases in workload that efficiencies and process improvements have not been sufficient in sustaining the desired level of service. The reduction in Contracted Services was largely due to no new cross-charges from subactivity 6.1.2 after FY 2020–21 for the Legal Settlement expenses which were a result of the Daniel M. Rooney and Cassa L. Rooney, v. SJRWMD, Indian River County Case No. 31-2020-CA-000549, which is partially offset by increases in Computer Technology Services (\$19,575) and Consultant Services (\$62,653), both of which are cross-charged in from program 6.

### **Budget Variances**

The program budget for Regulation in the FY 2022–23 Adopted Budget has an 18.3 percent, or \$2,523,316, increase compared to the FY 2021–22 Amended Budget.

Budget categories showing variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of

#### IV. Program and Activity Allocations

Florida's increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits as well as the addition of 8 FTEs and a reallocation of 5.77 FTEs, for a total net increase of 13.77 FTEs. With these adjustments, Salaries and Benefits will increase by 18.5 percent, or \$2,377,148.

- Contracted Services will increase by 14.6 percent, or \$65,964, due to projected increases in Consultant Services (\$3,087), Legal Services / Attorney's Fees (\$4,062), Court Reporter and Transcription Services (\$5,222), Software Maintenance Services (\$15,526), and Computer Technology Services (\$38,067).
- Operating Expenses will increase by 9 percent, or \$43,021, due to projected increases in Printing and Reproduction Services (\$9), Meeting Resources (\$14), Office Furniture / Equipment Under \$5,000 (\$15), Office Support Supplies (\$64), Memberships, Professional Certifications, and Licenses (\$115), Rewards, Recognition, Prizes, and Awards (\$203), Travel — District Business (\$262), Training — No Travel (\$376), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$659), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,312), In-State Training and Related Travel (\$2,193), Computer Software (\$2,440), Cellular Telephones and Accessories (\$2,558), Computer Hardware Under \$5,000 (\$3,712), Uniforms (\$5,040), Telephone and Communications (\$6,219), Repair and Maintenance of Equipment (\$10,109), Safety Supplies (\$10,775), Insurance and Bonds (\$11,633), and Recording and Court Costs (\$24,632), which are offset by decreases in Legal Advertising and Public Notices (\$25,865), Postage and / or Courier Service (\$13,000), Educational Reimbursements (\$268), and Books and Technical Materials (\$186).
- Operating Capital Outlay will increase by 149.2 percent, or \$37,183, due to a projected increase in Computer Hardware Over \$5,000 (\$37,183).

#### Major Budget Items

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

- Salaries and Benefits – \$15,230,777 for 150.8 FTEs
  - 4.1 Consumptive Use Permitting (22.2 FTEs)
  - 4.2 Water Well Construction Permitting and Contractor Licensing (3 FTEs)
  - 4.3 Environmental Resource and Surface Water Permitting (95.6 FTEs)
  - 4.4 Other Regulatory and Enforcement Activities (22.5 FTEs)
  - 4.5 Technology and Information (7.50 FTEs)
- Contracted Services
  - Computer Technology Services (\$224,170)
  - Software Maintenance Services (\$121,911)
  - Consultant Services (\$66,762)
  - Data Collection and Analysis Services (\$48,500)
  - Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000)
  - Legal Services / Attorney's Fees (\$21,481)
  - Court Reporter and Transcription Services (\$12,206)

#### **IV. Program and Activity Allocations**

- Operating Expenses
  - Insurance and Bonds (\$90,000)
  - Telephone and Communications (\$77,681)
  - Computer Hardware Under \$5,000 (\$69,925)
  - Cellular Telephones and Accessories (\$53,894)
  - Repair and Maintenance of Equipment (\$47,542)
  - Recording and Court Costs (\$37,669)
  - In-State Training and Related Travel (\$17,283)
  - Postage and / or Courier Service (\$17,000)
  - Travel — District Business (\$15,680)
  - Legal Advertising and Public Notices (\$15,429)
  - Safety Supplies (\$11,275)
  - Training — No Travel (\$10,591)
  - Books and Technical Materials (\$9,817)
  - Educational Reimbursements (\$8,457)
  - Memberships, Professional Certifications, and Licenses (\$7,957)
  - Computer Software (\$7,273)
  - Office Support Supplies (\$6,407)
  - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
  - Uniforms (\$5,040)
  - Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
  - Office Furniture / Equipment Under \$5,000 (\$665)
  - Rewards, Recognition, Prizes, and Awards (\$561)
  - Meeting Resources (\$294)
  - Printing and Reproduction Services (\$195)
  - Subscriptions (\$17)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$62,097)

## IV. Program and Activity Allocations

### F. Program 5.0 — Outreach

#### Program Description

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

Table 16. Outreach program budget summary

	Fiscal Year 2018–19 (Actual- Audited)	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 852,698	\$ 978,175	\$ 919,618	\$ 1,090,743	\$ 1,292,726	\$ 201,983	18.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	23,823	21,171	46,245	62,250	65,421	3,171	5.1%
Operating Expenses	87,982	95,405	78,745	87,298	92,805	5,507	6.3%
Operating Capital Outlay	10,397	6,902	3,408	1,962	4,594	2,632	134.1%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 974,900</b>	<b>\$ 1,101,653</b>	<b>\$ 1,048,016</b>	<b>\$ 1,242,253</b>	<b>\$ 1,455,546</b>	<b>\$ 213,293</b>	<b>17.2%</b>

#### SOURCE OF FUNDS

Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,292,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,292,726
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	64,659	-	-	715	-	47	65,421
Operating Expenses	92,805	-	-	-	-	-	92,805
Operating Capital Outlay	4,594	-	-	-	-	-	4,594
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,454,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 715</b>	<b>\$ -</b>	<b>\$ 47</b>	<b>\$ 1,455,546</b>

#### RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.40	\$ 914,721	\$ 1,292,726	\$ -	\$ 1,292,726
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	44,659	20,762	65,421
Operating Expenses			92,805	-	92,805
Operating Capital Outlay			4,594	-	4,594
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 1,434,784</b>	<b>\$ 20,762</b>	<b>\$ 1,455,546</b>

#### WORKFORCE

Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2021–22 to 2022–23	
	2018–19	2019–20	2020–21	2021–22	2022–23	Difference	% Change
Authorized Positions	10.25	10.40	10.31	10.31	11.40	1.09	10.6%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>10.25</b>	<b>10.40</b>	<b>10.31</b>	<b>10.31</b>	<b>11.40</b>	<b>1.09</b>	<b>10.6%</b>



## **IV. Program and Activity Allocations**

### **Trends and Changes**

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

Over the last five years, the program has maintained a steady FTE count with minor adjustments from year to year; however, in FY 2022–23 the program's FTEs will be increased to 11.4 due to internal adjustments among activities.

During the three-year comparison period, between FY 2018–19 and FY 2020–21, there are noticeable changes in expenditures under both Contracted Services and Operating Capital Outlay. The increases under Contracted Services were mainly due to IT-related services that are cross-charged from Program 6.0. These items will be explained further in the 6.1.8 and 6.1.9 subactivities. The reductions under Operating Capital Outlay were due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing actual audited expenditures in FY 2020–21 to the FY 2021–22 Amended Budget variations were indicated for Salaries and Benefits, Contracted Services, and Operating Expenses. Salaries and Benefits in the FY 2021–22 Amended Budget were \$1,090,743 compared to the actual audited expenditures in FY 2020–21 of \$919,618 primarily due to districtwide vacancies, combined with annual turnover. Contracted Services increased by 34.6 percent, or \$16,005, primarily due to an increase in Legislative Services (\$18,000), which is offset by a decrease in Legal Settlement (\$2,510). Operating Expenses districtwide will show fluctuations due to the impact of COVID-19, especially in the areas of Travel — District Business, In-State Training and Related Travel, Training — No Travel, and Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000.

### **Budget Variances**

The program budget for Outreach in the FY 2022–23 Adopted Budget has a 17.2 percent, or \$213,293, increase compared to the FY 2021–22 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of Florida's increased statutorily required minimum wage, provide for a competitive

#### IV. Program and Activity Allocations

pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits as well as the reallocation of 1.09 FTEs to the program. With these adjustments, Salaries and Benefits will increase by 18.5 percent, or \$201,983.

- Contracted Services will increase by 5.1 percent, or \$3,171, due to projected increases in Court Reporter and Transcription Services (\$126), Legal Services / Attorney's Fees (\$153), Consultant Services (\$350), Software Maintenance Services (\$631), and Computer Technology Services (\$1,911).
- Operating Expenses will increase by 6.3 percent, or \$5,507, due to projected increases in Meeting Resources (\$1), Office Furniture / Equipment Under \$5,000 (\$2), Office Support Supplies (\$3), In-State Training and Related Travel (\$11), Memberships, Professional Certifications, and Licenses (\$13), Legal Advertising and Public Notices (\$16), Books and Technical Materials (\$36), Recording and Court Costs (\$72), Telephone and Communications (\$112), Educational Reimbursements (\$135), Computer Software (\$157), Printing and Reproduction Services (\$451), Travel — District Business (\$506), Repair and Maintenance of Equipment (\$580), Insurance and Bonds (\$928), Subscriptions (\$1,300), and Promotional Activities (\$1,750), which are offset by decreases in Educational Supplies (\$450), Cellular Telephones and Accessories (\$61), Computer Hardware Under \$5,000 (\$51), Training — No Travel (\$3), and Rewards, Recognition, Prizes, and Awards (\$1).
- Operating Capital Outlay will increase by 134.1 percent, or \$2,632, due to a projected increase in Computer Hardware Over \$5,000 (\$2,632).

#### Major Budget Items

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

- Salaries and Benefits – \$1,292,726 for 11.4 FTEs
  - 5.1 Water Resource Education (1 FTE)
  - 5.2 Public Information (9.21 FTEs)
  - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.6 FTEs)
  - 5.6 Technology and Information Services (0.59 FTEs)
- Contracted Services
  - Blue School Grant Program (\$20,000)
  - Legislative Services (\$18,000)
  - Computer Technology Services (\$16,587)
  - Software Maintenance Services (\$9,021)
  - Consultant Services (\$1,205)
  - Legal Services / Attorney's Fees (\$388)
  - Court Reporter and Transcription Services (\$220)
- Operating Expenses
  - Promotional Activities (\$24,000)
  - Subscriptions (\$11,700)
  - Travel — District Business (\$10,303)
  - Printing and Reproduction Services (\$9,016)

#### **IV. Program and Activity Allocations**

- Insurance and Bonds (\$7,107)
- Telephone and Communications (\$5,747)
- Computer Hardware Under \$5,000 (\$5,174)
- Cellular Telephones and Accessories (\$3,988)
- Repair and Maintenance of Equipment (\$3,269)
- Educational Supplies (\$3,000)
- In-State Training and Related Travel (\$2,599)
- Office Support Supplies (\$1,266)
- Office Furniture / Equipment Under \$5,000 (\$1,007)
- Uniforms (\$900)
- Training — No Travel (\$811)
- Educational Reimbursements (\$626)
- Memberships, Professional Certifications, and Licenses (\$622)
- Computer Software (\$538)
- Rewards, Recognition, Prizes, and Awards (\$504)
- Recording and Court Costs (\$247)
- Meeting Resources (\$205)
- Books and Technical Materials (\$123)
- Legal Advertising and Public Notices (\$53)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$4,594)

## IV. Program and Activity Allocations

### G. Program 6.0 — District Management and Administration

#### Program Description

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

Table 17. District Management and Administration program budget summary

	Fiscal Year 2018–19 (Actual- Audited)	Fiscal Year 2019–20 (Actual- Audited)	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Amended Budget)	Fiscal Year 2022–23 (Adopted Budget)	Difference in \$ (Amended – Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 5,501,293	\$ 5,653,442	\$ 5,729,679	\$ 5,958,867	\$ 6,408,177	\$ 449,310	7.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	485,905	417,838	588,496	583,032	572,509	(10,523)	-1.8%
Operating Expenses	2,942,772	2,719,319	3,004,006	3,267,987	3,305,501	37,514	1.1%
Operating Capital Outlay	73,006	71,270	34,453	19,883	46,495	26,612	133.8%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,002,976</b>	<b>\$ 8,861,869</b>	<b>\$ 9,356,634</b>	<b>\$ 9,829,769</b>	<b>\$ 10,332,682</b>	<b>\$ 502,913</b>	<b>5.1%</b>

#### SOURCE OF FUNDS

Fiscal Year 2022–23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 6,408,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,408,177
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	564,803	-	-	7,236	-	470	572,509
Operating Expenses	3,305,501	-	-	-	-	-	3,305,501
Operating Capital Outlay	48,495	-	-	-	-	-	46,495
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Reserves — Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 10,324,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,236</b>	<b>\$ -</b>	<b>\$ 470</b>	<b>\$ 10,332,682</b>

#### RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2022–23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	58.12	\$ 4,440,089	\$ 6,408,177	\$ -	\$ 6,408,177
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	564,803	7,706	572,509
Operating Expenses			3,305,501	-	3,305,501
Operating Capital Outlay			46,495	-	46,495
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	-	-
Reserves — Emergency Response			-	-	-
<b>TOTAL</b>			<b>\$ 10,324,976</b>	<b>\$ 7,706</b>	<b>\$ 10,332,682</b>

#### WORKFORCE

Fiscal Years 2018–19, 2019–20, 2020–21, 2021–22, and 2022–23

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2021–22 to 2022–23	
	2018–19	2019–20	2020–21	2021–22	2022–23	Difference	% Change
Authorized Positions	59.10	59.06	57.29	57.24	58.12	0.88	1.5%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.08	0.15	0.15	0.15	0.15	-	-
Volunteer	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>60.18</b>	<b>59.21</b>	<b>57.44</b>	<b>57.39</b>	<b>58.27</b>	<b>0.88</b>	<b>1.5%</b>

## **IV. Program and Activity Allocations**

### **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.

Total expenditures for the three-year comparison period, from FY 2018–19 through FY 2020–21, under Operating Capital Outlay experienced a 52.8 percent decrease due to a capitalization threshold change. In FY 2020–21, the capitalization threshold was updated from \$1,000 to \$5,000.

When comparing actual audited expenditures in FY 2020–21 to the FY 2021–22 Amended Budget variations were indicated for Salaries and Benefits and Operating Expenses. Salaries and Benefits in the FY 2021–22 Amended Budget were \$5,958,867 compared to the actual audited expenditures in FY 2020–21 of \$5,729,67 primarily due to districtwide vacancies, combined with annual turnover. Operating Expenses indicated an increase of 8.8 percent, or \$263,981, primarily due to an increase in Property Appraiser / Tax Collector Commissions (\$279,437), which is offset in part by a reduction in Computer Software (\$85,418).

### **Budget Variances**

The program budget for District Management and Administration in the FY 2022–23 Adopted Budget has a 5.1 percent, or \$502,913, increase compared to the FY 2021–22 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Freedom First Budget, the District's budget is being modified to address pay plan compression as a result of the State of Florida's increased statutorily required minimum wage, provide for a competitive pay structure to remedy pay inequities, and potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs to maintain current levels of benefits. With these adjustments, Salaries and Benefits will increase by 7.5 percent, or \$449,310.
- Contracted Services will decrease by 1.8 percent, or \$10,523, due to a projected decrease in Consultant Services (\$49,220), which is offset by increases in Auditing and Accounting Services (\$1,519), Legal Services / Attorney's Fees (\$1,870), Health and Wellness (\$2,000), Court Reporter and Transcription Services (\$2,567), Training Services (\$5,000), Software Maintenance Services (\$6,391), and Computer Technology Services (\$19,350).
- Operating Expenses will increase by 1.1 percent, or \$37,514, due to projected increases in Printing and Reproduction Services (\$3), Meeting Resources (\$4), Office Furniture / Equipment Under \$5,000 (\$5), Legal Advertising and Public Notices (\$38), Books and Technical Materials (\$90), Recording and Court Costs (\$181), Office Support Supplies (\$301), Uniforms (\$400), Safety Supplies (\$947), Telephone and Communications (\$1,140), Computer Software (\$1,588), Moving Expenses (\$1,926), Memberships, Professional Certifications, and Licenses (\$2,031), In-State Training and Related Travel (\$2,143), Insurance and Bonds

#### **IV. Program and Activity Allocations**

(\$3,099), Repair and Maintenance of Equipment (\$3,109), Educational Reimbursements (\$4,171), Travel — District Business (\$4,182), and Rewards, Recognition, Prizes, and Awards (\$21,091), which are offset by decreases in Computer Hardware Under \$5,000 (\$5,041), Promotional Activities (\$1,802), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,080), Cellular Telephones and Accessories (\$611), Training — No Travel (\$205), and Subscriptions (\$196).

- Operating Capital Outlay will increase by 133.8 percent, or \$26,612, due to a projected increase in Computer Hardware Over \$5,000 (\$26,612).

#### **Major Budget Items**

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

- Salaries and Benefits – \$6,408,177 for 58.12 FTEs
  - 6.1.1 Executive Direction (6.9 FTEs)
  - 6.1.2 General Counsel (4.2 FTEs)
  - 6.1.3 Inspector General (1 FTE)
  - 6.1.4 Administrative Support (25.5 FTEs)
  - 6.1.6 Procurement/Contract Administration (7.5 FTEs)
  - 6.1.7 Human Resources (7 FTEs)
  - 6.1.8 Communications (Telecommunications) (0.55 FTEs)
  - 6.1.9 Technology and Information Services (5.47 FTEs)
- Contracted Services
  - Computer Technology Services (\$167,847)
  - Consultant Services (\$107,285)
  - Software Maintenance Services (\$91,280)
  - Auditing and Accounting Services (\$82,250)
  - Training Services (\$65,000)
  - Safety Training (\$24,300)
  - Health and Wellness (\$17,500)
  - Legal Services / Attorney's Fees (\$10,871)
  - Court Reporter and Transcription Services (\$6,176)
- Operating Expenses
  - Property Appraiser / Tax Collector Commissions (\$2,800,000)
  - Insurance and Bonds (\$65,631)
  - Telephone and Communications (\$58,163)
  - Rewards, Recognition, Prizes, and Awards (\$55,895)
  - Computer Hardware Under \$5,000 (\$52,356)
  - Cellular Telephones and Accessories (\$40,353)
  - Legal Advertising and Public Notices (\$39,536)
  - Repair and Maintenance of Equipment (\$33,089)
  - Travel — District Business (\$29,702)
  - In-State Training and Related Travel (\$19,804)
  - Travel — Board and Authorized Persons (\$18,000)
  - Office Support Supplies (\$17,489)
  - Training — No Travel (\$10,543)
  - Other Utilities (\$8,000)

#### **IV. Program and Activity Allocations**

- Memberships, Professional Certifications, and Licenses (\$7,905)
- Promotional Activities (\$7,600)
- Recording and Court Costs (\$6,918)
- Educational Reimbursements (\$6,332)
- Moving Expenses (\$6,000)
- Computer Software (\$5,445)
- Meeting Resources (\$5,348)
- Safety Supplies (\$4,150)
- Books and Technical Materials (\$3,450)
- Uniforms (\$2,100)
- Subscriptions (\$508)
- Office Furniture / Equipment Under \$5,000 (\$435)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$400)
- Rental of Training / Meeting Facilities (\$250)
- Printing and Reproduction Services (\$99)
- Operating Capital Outlay
  - Computer Hardware Over \$5,000 (\$46,495)

**V. Contacts**

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