

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Fiscal Year 2024-25

Final Budget

(Pursuant to Section 373.536, Florida Statutes)

Adopted September 20, 2024



www.sjrwmd.com

St. Johns River Water Management District

Final Budget

Budget Year 2024–25



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I. Foreword

I. Foreword

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

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

On July 9, 2024, the Governing Board approved the tentative fiscal year (FY) 2024–25 millage rate and budget. Following Board approval, the FY 2024–25 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, 2024, statutory deadline.

In compliance with the statutory requirements, the District has conducted two public hearings for the FY 2024–25 budget before the final budget adoption. The first hearing took place on September 4, 2024. On September 20, 2024, the Governing Board conducted the second hearing and adopted the FY 2024–25 millage rate and the final budget. The District now submits this adopted FY 2024–25 final budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District. The District's final budget will also be available after September 30, 2024, on the District's website: www.sjrwmd.com.

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

II. Introduction

II. Introduction

A. History of Water Management Districts

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

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

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

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

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

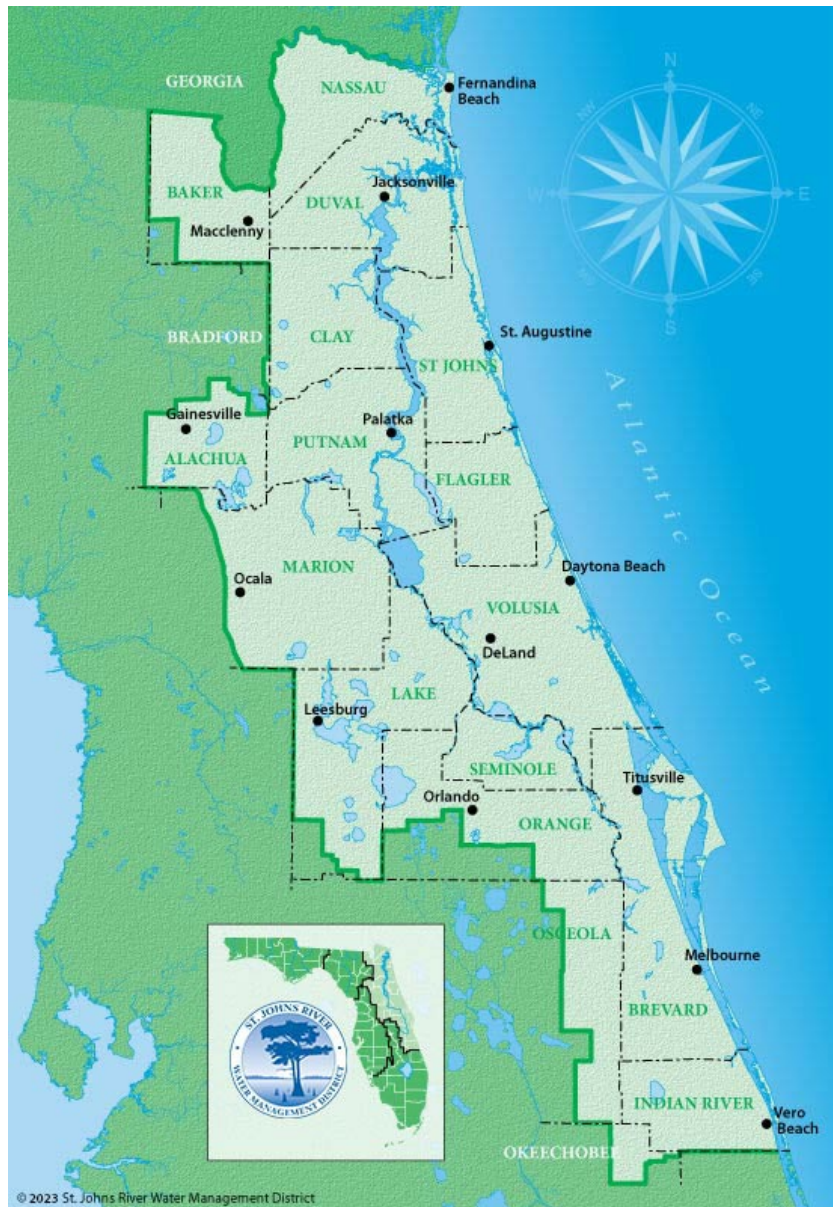


Figure 1 – District Map

II. Introduction

The District has jurisdiction over 12,283 square miles, which is approximately 7.8 million acres of the state’s land area. It includes the entire St. Johns River watershed, the Ocklawaha River, the northern two thirds of the Indian River Lagoon (IRL), and the Florida portion of the St. Marys River Basin. The District is also home to eight “Outstanding Florida Springs” — Silver Springs, Silver Glen Springs, Alexander Springs, Blue Spring, DeLeon Springs, Wekiwa Springs, Rock Springs, and Gemini Springs. In 2023, an estimated 6 million people resided within the District’s boundaries, a population that is projected to reach 7.6 million by the year 2045.

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

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

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

The District currently maintains 115 miles of U.S. Army Corps of Engineers (USACE) /District constructed flood control levees, 175 miles of farm/project levees, 12 major flood control structures, 76 minor water control structures, 15 weirs, and 11 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 778,277 acres of land (through transfers, donations, fee-simple purchases, and less-than-fee acquisitions). The District is projected to fund 555 full-time equivalent positions (FTEs) in Fiscal Year (FY) 2024–25. The FTEs work out of multiple locations, which include the headquarters facility in Palatka, service centers in Palm Bay, Jacksonville, and Apopka, as well as various field stations. The telephones and addresses for District Headquarters and individual service centers are listed below.

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

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

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

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

II. Introduction

C. Mission and Guiding Principles of the District

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

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

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

II. Introduction

D. Development of the District Budget

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

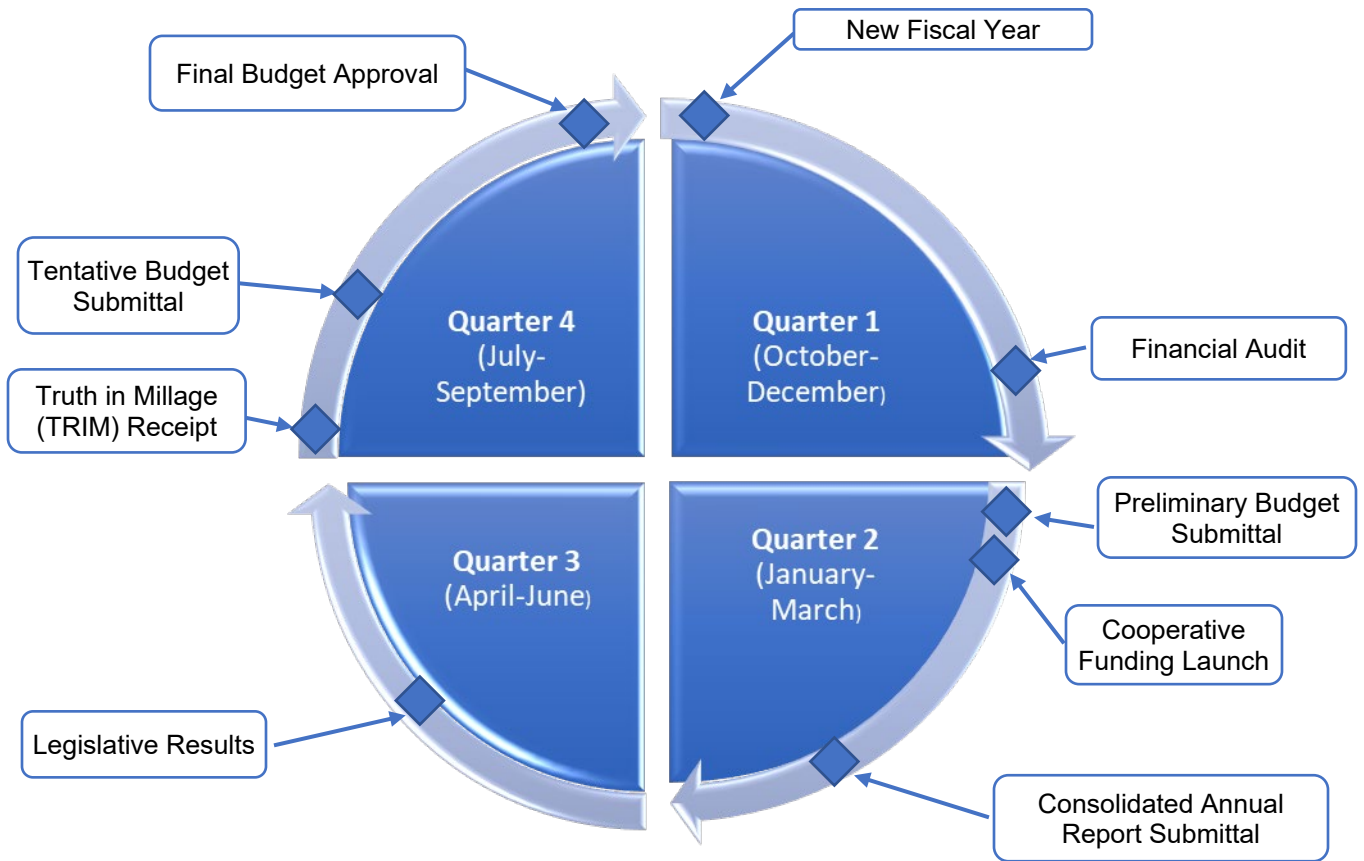


Figure 2 – Budget Process

The District held two TRIM public hearings in September 2024. The first public hearing took place on September 4, 2024, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The second and final public hearing took place on September 20, 2024, at the Palatka Headquarters in the Governing Board Room at 5:05 p.m. The District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the Final Budget adoption hearing.

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The District's FY 2024–25 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. Accounting for the implementation of two Governmental Accounting Standards Board (GASB) Statements, GASB 87 and GASB 96, requires the recording of debt. Within Program 3.0 — Operation and Maintenance of Works and Lands, the debt is directly related to the implementation of GASB 87 pertaining to Lessee agreements and indirectly to GASB 96 pertaining to Subscription-Based Information Technology Arrangements (SBITAs). Under GASB 87, leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the arrangement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and is required to record the present value of the future lease payments as Debt (Other Financing Sources). All debt reported in and cross-charged from Program 6.0 — Management and Administration is directly related to the implementation of GASB 96. The District utilizes SBITAs and is required to record the present value of the future payments of these agreements as Debt (Other Financing Sources) and record the Capital Outlay portion in the initial year of the lease/subscription. The classification of Debt does not include borrowing or bonding. The Final Budget maintains an operating profile consistent with FY 2023–24 and in line with current revenue levels to ensure sustainability.

II. Introduction

E. Budget Guidelines

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

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

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

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

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

The District's FY 2024–25 Tentative Budget exceeded three of the five statutory thresholds explained below; however, the District did not receive any written disapprovals of any provision in the Tentative Budget by the EOG or LBC prior to the Final Budget adoption hearing.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does have a single purchase of land in excess of \$10 million in the Tentative Budget. Legislative funding was appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project in the amount of \$400,000,000.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does have cumulative purchases of land in excess of \$50 million in the Tentative Budget as a result of the legislative appropriation for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project.
3. Any issuance of debt on or after July 1, 2012.

II. Introduction

- The District has issued no new debt. The District has leased office space in Jacksonville since 1986 and is required, per GASB 87, to record the present value of the future lease payments as Debt (Other Financing Sources). Per GASB 96, the District is also required to record SBITAs as Debt (Other Financing Sources) and the Capital Outlay portion in the initial year of the lease/subscription.
4. Any individual variances in a district’s Tentative Budget in excess of 25 percent from a district’s Preliminary Budget.

As indicated in the table below, the District does have an individual variance in excess of 25 percent from the Preliminary Budget for Program 2.0. Of the 525 percent, or \$424,074,982, variance for Program 2.0, approximately 94.3 percent, or \$400,000,000, is due to the addition of legislative funding that was not included in the Preliminary Budget for the Grove Land Reservoir and Stormwater Treatment Area Project.

EOG program	Fiscal Year 2024–25 (Preliminary Budget)	Fiscal Year 2024–25 (Tentative Budget)	Difference in \$ (Preliminary-Tentative)	Difference in % (Preliminary-Tentative)
1.0 Water Resources Planning and Monitoring	\$ 22,187,579	\$ 22,464,739	\$ 277,160	1.2%
2.0 Land Acquisition, Restoration, and Public Works	80,773,261	504,848,243	424,074,982	525.0%
3.0 Operation and Maintenance of Works and Lands	33,121,467	39,370,833	6,249,366	18.9%
4.0 Regulation	18,322,649	19,214,685	892,036	4.9%
5.0 Outreach	1,753,983	1,861,676	107,693	6.1%
6.0 Management and Administration	11,654,509	12,452,730	798,221	6.8%
TOTAL	\$ 167,813,448	\$ 600,212,906	\$ 432,399,458	257.7%

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 2024–25 Tentative Budget	% of Total Budget
5.0 Outreach	\$ 1,861,676	0.3%
6.0 Management and Administration	\$ 12,452,730	2.1%
Grand Total (programs 1.0 through 6.0)	\$ 600,212,906	100.0%
5.0 and 6.0 Total	\$ 14,314,406	2.4%

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 20	District submits TRIM certification package to Department of Revenue (200.068, F.S.)
December 11	Preliminary Budget due to DEP for review
December 12	Present draft Preliminary Budget to Governing Board
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with § 200.065, F.S., due to the Department of Financial Services (373.503(6), F.S.)
January 8	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 9	Tentative Budget due to DEP for review
July 9	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 (35 days after TRIM above)	TRIM – DR-420 forms submitted to county property appraisers (200.065(2)(b), F.S.)
August 30	The Tentative Budget is posted on the District’s official website (373.536(5)(d), F.S.)
September 4	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 5	Comments on the Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 20	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 23	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
September 30	District submits Adopted Budget for FY 2024-25 to the Legislature (373.536(6)(a)1, F.S.)

III. Budget Highlights

III. Budget Highlights

A. FY 2023–24 Current Year Accomplishments and Efficiencies

Lower St. Johns River Planning Basin

Water Supply

Water Supply Planning

- The 2023 North Florida Regional Water Supply Plan (NFRWSP) received Governing Board approval in December 2023. Stakeholders within the Central Springs/East Coast (CSEC) Regional Water Supply Plan (RWSP) area continued coordination with the District to identify and implement projects that benefitted water bodies in northern Volusia County, which had MFL considerations.
- An AWS cost-share agreement, providing \$3,000,000, was executed with JEA to assist in funding an Ozone Treatment Wetland Pilot Study at JEA’s Buckman Water Reclamation Facility. The project included two half-acre pilot wetland cells, ozonation equipment, and sampling sites. To date, a Pilot Testing Protocol has been completed, the pilot facility design is currently 90 percent complete, permit applications have been submitted, and the project was scheduled to begin construction by November 2024.
- The District also executed a cooperative funding agreement with Clay County Utility Authority (CCUA) in the amount of \$214,285.72, with the District, Suwannee River Water Management District (SRWMD), and the DEP which provided funding for the North Florida Regional Water Supply Plan Project Conceptualization project. Four public utilities, JEA, Gainesville Regional Utilities (GRU), St. Johns County Utility Department, and CCUA, also participated. The project developed a list of conceptual regional projects to provide for the sustainability of water resources. To date, a list of potential source waters, along with a list of potential recharge locations, has been developed. The project also evaluated AWS options available to reduce current and future groundwater supply demands by utilization of the source waters identified by the project. A candidate project list has been established and refined utilizing review criteria established in April 2024. The current schedule provided for the final conceptual project list was to be completed by September 2024.

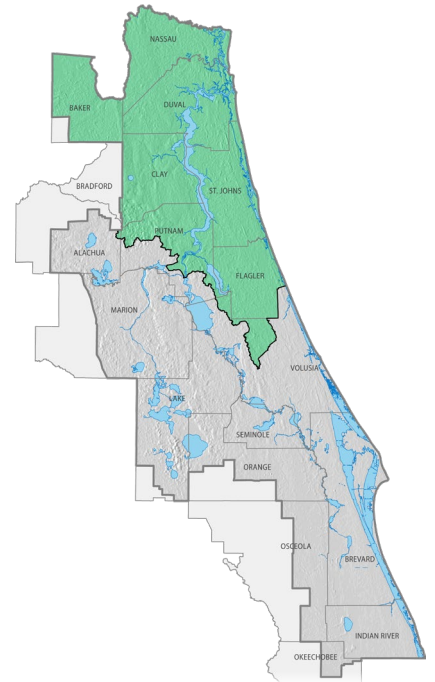


Figure 3 – Lower St. Johns River Planning Basin Map

III. Budget Highlights

- Water conservation
 - Continued collaboration with the Northeast Florida Builders Association with quarterly meetings to explore water-conserving approaches to new developments.
 - Participated in the Jacksonville Environmental Symposium with a water conservation booth at the University of North Florida.
 - Conducted a webinar with Continuing Education Units (CEUs) for Homeowners Association (HOA) Community Association Managers (CAMs) in November 2023 with a focus on irrigation efficiency in HOAs. This applies to all planning basins within the District's boundaries.
 - Presented to three HOAs and their members about water-efficient landscaping.
 - Developed a new water conservation rebate program for certain outdoor programs. The program launched in the second quarter and was available to utilities and local governments. This applies to all planning basins within the District's boundaries.
 - Participated as a new member of the University of Florida Institute of Food and Agricultural Sciences (UF-IFAS) Duval Commercial Horticulture advisory board.
 - Presented to four north Florida Rotary chapters about water supply planning and water conservation.
 - Florida Water StarSM (FWS): This applies to all planning basins within the District's boundaries.
 - Conducted the statewide FWS Technical Advisory Committee meeting to provide updates on the program and address issues.
 - Inspected and certified an 8-unit apartment complex in St. Augustine for homeless veterans as part of the not-for-profit free inspections. Inspected and certified two more Habitat for Humanity homes in Palm Coast.
 - Continued educating the public about water conservation with the Jacksonville Jaguars.
 - Worked with the Southwest Florida Water Management District (SWFWMD) to evaluate use of the Alliance for Water Efficiency (AWE) conservation tool to estimate water conservation potential for future water supply plans.
 - Finalized details for the Florida Section of the American Water Works Association (FSAWWA) water conservation symposium held in November 2023.
 - Partnered with FSAWWA on promotion of Water Conservation Month throughout the District.
 - Partnered with the South Florida Water Management District (SFWMD) and SWFWMD water conservation staff in presenting a webinar to the FSAWWA membership on the topic of "Expectations for Water Conservation Plans for Water Use Permits."

III. Budget Highlights

- Trained staff and utility companies on developing and reviewing water conservation plans for consumptive use permit (CUP) applications and water conservation programming.
- Increased the awareness of the District's irrigation restrictions, including the development of a new education postcard and "fall back" mini campaign.
- Executed an agreement with the Jacksonville Zoo and Gardens to partner on providing water conservation education.
- MFLs
 - Continued development of statistical modeling methods to support assessment of adopted MFLs. Completed Cowpen Lake statistical model and initiated peer review of methodology.
 - Updated status assessment for Volusia County MFLs lakes (e.g., Indian Lake, Scoggin Lake, and Coon Pond) using updated groundwater and surface water models.

Watershed Management and Modeling

- The St. Johns River Basin model and its associated model database have been provided to DEP to support the development of the St. Johns River water quality model. The developed model will help to support DEP's total maximum daily load (TMDL) program and the District's water quality initiatives.
- The model setup for the Middle and Lower St. Johns River Hydrodynamic Flood Forecasting Model was completed in FY 2023–24. This model will be used to evaluate the effect of sea-level rise and extreme storm events and to provide the real-time forecasts of river stages and flows along the middle and lower St. Johns River.
- The St. Johns River CE-QUAL-W2 water quality model was completed in FY 2023–24. This model will enhance the District's support for the development and assessment of water quality improvement projects. This applies to the Middle St. Johns River Planning Basin as well.

Groundwater Modeling and Assessment

- The model update, recalibration, and documentation of the North Florida-Southeast Georgia (NFSEG) v1.5 regional groundwater flow model (jointly developed with SRWMD) was completed in FY 2023–24. The recalibration will improve simulation of groundwater levels and spring flows within the recalibration focus area that includes the North Florida Regional Water Supply Planning Area (NFRWSPA) and portions of both SRWMD and the District. As a regulatory tool, predictive uncertainty analysis and influence mapping was completed using this model in FY 2023–24. These results will enable staff to use the model for regulatory evaluation and support regional water supply planning efforts within the NFRWSPA.
- The Central Springs Model (CSM) v1.0 was completed and peer reviewed. The CSM v1.1 has been initiated to address peer review and stakeholder comments

III. Budget Highlights

and was finalized in FY 2023–24. The CSM will be utilized to support development of the 2027 Central Springs / East Coast (CSEC) Regional Water Supply Plan (RWSP), MFLs, and permitting evaluation in the CSEC region. This applies to the Lower and Middle St. Johns River planning basins, as well as the Ocklawaha River Planning Basin.

- Conceptualization and model development of the Southern District Density-Dependent Model (S3DM) was completed. Model calibration has been initiated. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District. This applies to the Upper St. Johns River / Indian River Lagoon Planning Basin as well.

Water Resource Development Projects

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

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, as well as FY 2023–24 AWS funding. Additional funding is being provided by CCUA, GRU, JEA, and St. Johns County, with the remaining balance being funded by the District’s fund balance. Progress on this project in FY 2023–24 includes:

- Continuation of construction of some of the major pump station elements, including connecting the intake to the pump station, completing the electric building structure, and installing the electrical components in the building.
- Continuation of ductile iron pipeline installation, with over nine of the 17 miles completed.
- Treatment system construction with shaping and pipe installation in three of the six treatment cells. Furthermore, construction of the ground storage tank is nearly complete.
- Substantial completion of the pump station and continued work on the pipeline construction.

In FY 2021–22, the District’s Governing Board directed staff to increase allocated resources for the Abandoned Artesian Well Plugging Program (AAWPP) and eliminate the landowner’s cost-share requirement. During the first three quarters of FY 2023–24, the AAWPP plugged 141 wells conserving 22.5 mgd. The AAWPP planned to plug

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approximately 27 additional wells during the remainder of FY 2023–24. That brings the projected total of wells plugged in FY 2023–24 to 168 wells. From November 2022 through June 2024, the AAWPP activities have conserved 37.59 mgd. This applies to all planning basins within the District's boundaries.

Water Quality

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.

The District has increased its water quality monitoring at over 115 surface water stations and 78 groundwater stations to support TMDL and Basin Management Action Plans (BMAPs). These data support the implementation of water quality improvement projects and assess their performance. The District is also coordinating with DEP on the sampling of harmful algal blooms (HAB) as necessary to better understand how HAB frequency, duration, and intensity are related to water quality and hydrologic conditions. With funding from a DEP innovative water quality grant, the District is developing the capacity to treat small cyanobacterial HABs with an innovative floating granular algicide. This applies to all planning basins within the District.

Natural Systems

Land Resources

The District used funds from the Land Acquisition Trust Fund (LATF) to support restoration activities on the 430,208 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 appropriation accelerates restoration and enhancement of the District's conservation lands, which in turn increases their public benefits and helps protect the quality of adjacent water bodies.

In FY 2023–24, the District completed the following activities in the Lower St. Johns River Planning Basin:

- Chemically treated 137 acres of invasive plants.
- Maintained 80 miles of trails, 41 parking areas, and 19 campsites.
- Maintained 219 miles of fire lines.
- Replaced three picnic tables, three fire rings, and two wooden benches.
- Removed a footbridge at Rice Creek Conservation Area.
- Conducted prescribed burns on approximately 2,181 acres.
- Completed two timber sales.

III. Budget Highlights

- Marked 160 acres of timber for future sale.

The District anticipated and intended to complete the following activities in the Lower St. Johns River Planning Basin the remainder of FY 2023–24:

- Maintain approximately 80 miles of trails, 41 parking areas, and 19 campsites.
- Install 3,000 feet of new fence at Deep Creek Conservation Area.
- Complete approximately 350 timber inventory plots.
- Repair the Doe Bay Road walkover at Dunns Creek Conservation Area.
- Complete eight timber sales.
- Conduct prescribed burns on approximately 1,596 acres.
- Treat approximately 325 acres of invasive or exotic plants.
- Mark approximately 180 acres of timber for future timber sales.

Flood Protection

Public Works

The District does not operate or maintain water control structures in the Lower St. Johns River Planning Basin. However, general Public Works activities that support this basin were ongoing.

Basin Management

- The first basin plans were completed in FY 2023–24. The basin plans served as the blueprint for future scientific research, monitoring and data needs, and project development within the basin. To ensure a robust basin plan, the basin management team collaborated closely with both internal stakeholders and external partners, including local government entities. The plan established the foundation for the District’s strategic planning efforts going forward. By identifying the resource challenges and constraints, the District can prioritize its efforts and resources in identifying and implementing solutions. This applies to all planning basins.
- The development of feasibility studies to investigate methods or projects focused on cost effective nutrient load reduction to improve water quality was completed and submitted to DEP for funding consideration. This applies to the Lower and Middle St. Johns River planning basins.
- Public stakeholder coordination workshops were held in March, April, and May 2024, with our local government partners to kick off the District’s basin management program. This applies to all planning basins.

Resiliency

DEP’s Resilient Florida Program must annually submit to the Legislature the Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan) that includes a list of ranked projects that address the risks of flooding and sea-level rise to coastal and

III. Budget Highlights

inland communities. The District’s projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines.

In FY 2023–24, the District continued to develop and support resiliency projects that incorporated multiple core missions, especially flood protection and water supply. The District focused on projects like those that have allowed for native habitat restoration and shoreline stabilization, created a model for large-scale shoreline restoration efforts that could be utilized as mitigation for impacts to shorelines in the region, as well as retrofitting of stormwater outfalls with tidal backflow prevention valves to reduce tidal flooding during king and lunar tides, reconstruction of weirs, construction of watershed management collection and stormwater treatment systems, and stormwater management system expansion and reconstruction. This applies to all planning basins within the District’s boundaries.

Cooperative Cost-share Funding

The District provided annual cost-share funding for programs as discussed below in all planning basins within the District. Additionally, the District is grateful to the Governor, State Legislature, and DEP for providing additional funding to improve the quality and quantity of waters of our Florida springs throughout the District.

In FY 2023–24, 11 cost-share projects were successfully completed, and one additional project was anticipated to be completed by the end of the third quarter. Additionally, the District supported eight projects, which were expected to be completed by the end of FY 2023–24, with cooperative cost-share funding. These 20 projects were distributed across three District cost-share programs:

- Districtwide Cost-share Program (four projects)
- Rural Economic Development Initiative/Innovative Program (three projects)
- Agricultural Cost-share Programs (13 projects)

For the 20 projects, the total construction cost was approximately \$39.8 million; \$21.1 million provided by the District’s partners, \$8 million provided by the District, and \$10.7 million provided by DEP.

Combined, the estimated water resource benefits for the 20 projects were:

- Alternative water supplied: 2.1 mgd
- Reclaimed water storage capacity created: 0.8 million gallons (MG)
- Water conserved: 2.1 mgd
- Total nitrogen (TN) nutrient load reduction: 141,292 lbs./yr.
- Total phosphorus (TP) nutrient load reduction: 29,942 lbs./yr.

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Below are two examples of the 20 projects that were expected to be completed within FY 2023–24:

- The JEA Demand-Side Management Conservation Program included rebates for high-efficiency toilets, clothes washers, dishwashers, and smart irrigation tools for homeowners. It also included incentives to commercial customers for implementing the Green Restaurant program, retrofitting ice machines, and cooling tower cost-sharing. The estimated water conservation benefit was 1.5 mgd.
- The L & M Farms of North Florida Precision Land Leveling project involved the purchase of precision land leveling equipment on approximately 1,757 acres of row crop in the Lower St. Johns River Planning Basin. The estimated water conservation benefit was nearly 0.3 mgd. The estimated nutrient load reduction water quality benefit was 4,277 lbs./yr. of TN and 798 lbs./yr. of TP.

III. Budget Highlights

Middle St. Johns River Planning Basin

Water Supply

Water Supply Planning

- On October 13, 2023, the CFWI Regional Water Supply Plan (RWSP) team conducted a public outreach meeting to update the public and stakeholders on the 2025 CFWI RWSP process. On April 25, 2024, the CFWI RWSP team conducted a public workshop on the technical methods used for the Plan. The three cooperating water management districts, (SJRWMD, SFWMD, and SWFWMD), continued coordination on analyses and drafting of the plan throughout the fiscal year. This applies to the Ocklawaha River Planning Basin and Upper St. Johns River / Indian River Lagoon Planning Basin as well.
- Stakeholders in the CSEC Planning Region continued to further develop and implement projects identified in the Volusia Prevention/Recovery Strategy. Coordination with the District on individual water supply planning efforts, new project development, water conservation, and funding opportunities is ongoing.
- Conceptual project planning and stakeholder outreach on the development of a draft Wekiva Basin MFLs Prevention and Recovery strategy began in mid-2023 and was anticipated to continue through the fiscal year. This applies to the Ocklawaha River Planning Basin and Upper St. Johns River / Indian River Lagoon Planning Basin as well.

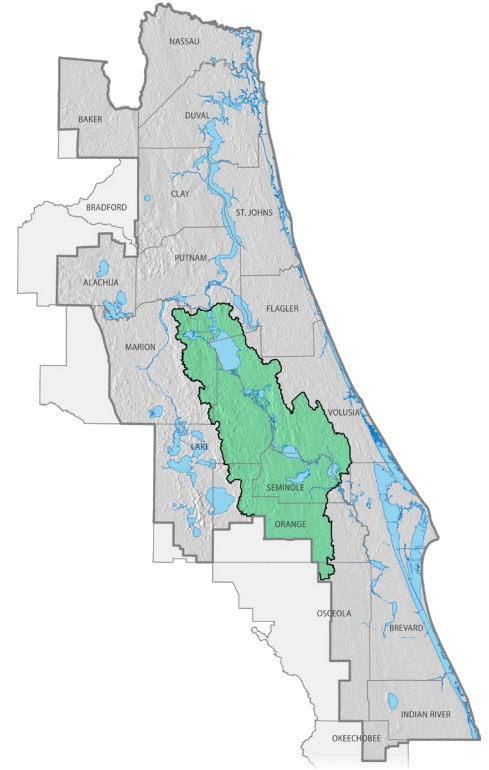


Figure 4 - Middle St. Johns River Planning Basin Map

III. Budget Highlights

- Water conservation
 - Worked with Lake County HOAs to share information with homeowners on irrigation efficiency.
 - FWS inspected and certified Habitat for Humanity homes in Orange County.
 - Continued reviewing water conservation plans for CUP applications and water conservation programming in the basin.
 - Expanded water conservation outreach and education to new audiences, including multiple HOAs in this basin, and the Orange County Soil and Water Conservation District.
 - Planned and moderated the FSAWWA Water Conservation Symposium in November.
- MFLs
 - Assessed MFLs systems to support development of the 2025 CFWI Regional Water Supply Plan.
 - Continued assessment for numerous adopted MFLs to support regulatory needs.
 - Finalized Wekiva River Basin MFLs report and made available to the public.
 - Held several workshops and conducted outreach to review the draft Wekiva River Basin MFLs determination and assessment with various stakeholder groups.
 - Initiated independent scientific peer review for Wekiva River Basin MFLs.
 - Continued progress on fieldwork and metrics development for numerous CFWI MFLs systems.
 - Initiated peer review (held kick-off workshops) for surface water models in support of Lake Pevatt and Crystal Lake MFLs.
 - Prepared to update status assessment for several Volusia County MFLs lakes once surface water models were completed and the Central Springs Model is finalized.
- Enabled data-driven decisions by monitoring water levels in over 750 surficial and Floridan aquifer system wells, and water quality in 465 of those wells. Maintained 150 surface water level or flow monitoring stations in support of MFLs data needs. This applies to all planning basins within the District's boundaries.
- Worked to expand coverage of Lower Floridan aquifer (LFA) water level monitoring in gap areas to better understand the interaction between the Upper and Lower Floridan aquifers and potential impacts to MFL water bodies from increased LFA withdrawals.

Watershed Management and Modeling

- The support of the Florida Silver Jackets Astor Flood Management Study has been completed.
- The St. Johns River Basin model and its associated model database have been provided to DEP to support the development of the St. Johns River Water Quality

III. Budget Highlights

Model. The developed model will help to support DEP's TMDL program and the District's water quality initiatives.

- The model setup for the Middle and Lower St. Johns River Hydrodynamic Flood Forecasting Model was completed in FY 2023–24. This model will be used to evaluate the effect of sea-level rise and extreme storm events and to provide the real-time forecasts of river stages and flows along the middle and lower St. Johns River.
- The District has been awarded a \$1,500,000 grant for The Real-Time Flood Forecast Resiliency Model from the Fiscal Year 2023–24 Resilient Florida Program Planning Grant Awards. The District worked to procure contractors for this work. The contractor selection and negotiation were expected to be completed in FY 2023–24. This applies to the Upper St. Johns River / Indian River Lagoon Planning Basin as well.

Groundwater Modeling and Assessment

- The East Central Florida Transient Expanded (ECFTX) model simulations required for development of the 2025 Central Florida Water Initiative (CFWI) Regional Water Supply Plan (RWSP) were completed. This applies to the Ocklawaha River Planning Basin as well.
- The ECFTX prediction uncertainty analysis and influence coefficient mapping (critical for regulatory and planning decisions within CFWI) were completed. This applies to the Ocklawaha River Planning Basin as well.
- Conceptualization and model development of the Southern District Density-Dependent Model was completed, and model calibration was initiated. This modeling effort will provide a tool the District can use to evaluate the effects of pumping, sea-level rise, and other aspects of climate change on water quality associated with saltwater intrusion. It will support water supply planning, regulatory, and resiliency efforts throughout the District.

Water Quality

Restoration Efforts

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

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

III. Budget Highlights

reduce nutrient sources and concentrations to improve the lake's water quality and clarity.

- Two projects are underway on Lake Jesup to improve its water quality and reduce the effects of HABs. In FY 2023–24, progress included:
 - Using DEP funding, the District bench-top tested three technologies to reduce phosphorus flux from Lake Jesup sediments. The top ranked technologies were evaluated using limnocorrals installed in Lake Jesup.
 - Flow-through nutrient load reduction treatment systems at Lake Jesup were evaluated during FY 2021–22, with the conclusion that small treatment-facility footprint technologies, including nutrient sorption media, could remove TN and TP at higher rates than a flow-through wetland system for a similar capital investment. In FY 2023–24, the District retained Tetra Tech, Inc. to design and permit a full-scale, media-based nutrient removal system that cost-effectively removes TN and TP from Lake Jesup's water column. The project will pump raw water from the lake and treat to state water quality criteria before discharging back to the lake. The project is located on a 9.7-acre District-owned upland property adjacent to the east shore of the lake. A bench-top pilot study was conducted, and design continued through FY 2023–24.
- Legislative funding was provided to fund a water quality and flood protection study for the Loch Haven Chain of Lakes near Orlando, Florida. This chain is within the large Lake Jesup watershed. The funding supports a feasibility study, design, and construction of projects that improve water quality and flood protection in the chain of lakes. In FY 2023–24, a project scope was developed and the first and second phases of the feasibility study were completed, focusing on reviewing the current stormwater infrastructure and nutrient loading in the watershed.

Natural Systems

Land Resources

In FY 2023–24, the District completed the following activities in the Middle St. Johns River Planning Basin:

- Chemically treated 8 acres of invasive plants.
- Maintained 76 miles of trails, 27 parking areas, and 13 campsites.
- Maintained 187 miles of fire lines.
- Contracted mulch mowing on 132 acres for fuel management.
- Replaced seven picnic tables, two fire rings, 13 benches, and one pitcher pump.
- Replaced handrails on the State Road 11 fishing platform at Heart Island Conservation Area.
- Replaced decks on an observation tower at Lake Jesup Conservation Area.
- Capped parking lots with shell at Econlockhatchee Sandhills Conservation Area and Hal Scott Regional Preserve and Park.

III. Budget Highlights

- Replaced a weather shelter at Lake Monroe Conservation Area.
- Conducted prescribed burns on approximately 3,138 acres.
- Completed one timber sale.

The District anticipated and intended to complete the following activities in the Middle St. Johns River Planning Basin the remainder of FY 2023–24:

- Maintain 76 miles of trails, 27 parking areas, and 13 campsites.
- Demolish and remove old powerline infrastructure at Hal Scott Regional Preserve and Park and Lake Monroe Conservation Area.
- Repair and maintain water control structures at Lake Monroe Conservation Area.
- Complete approximately 300 timber inventory plots.
- Complete six timber sales.
- Conduct prescribed burns on approximately 826 acres.
- Treat approximately 116 acres of invasive or nuisance plants.
- Mark approximately 185 acres of timber for future timber sales.

Flood Protection

Public Works

The District does not operate or maintain flood protection structures in the Middle St. Johns River Planning Basin. However, general Public Works activities that support this basin were ongoing.

Resiliency

The District developed grant proposals for projects submitted to DEP for inclusion in the FY 2023–24 Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). The District's projects focused on flood mitigation on District land at the Lake George Conservation Area, real-time flood forecast modeling in the Middle St. Johns River Planning Basin, and drainage well investigation in the City of Orlando and Orange County.

The District received grant funding from DEP for the Lake George Conservation Area and real-time flood forecasting. In FY 2023–24, the District worked on developing grant agreements and procuring services to complete the work.

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Cooperative Cost-share Funding

In FY 2023–24, one cost-share project was successfully completed. Additionally, the District supported seven projects that were expected to be completed by the end of FY 2023–24, with cooperative cost-share funding. These eight projects were distributed across two District Cost-share programs:

- Districtwide Cost-share Program (seven projects)
- Agricultural Cost-share Programs (one project)

For these eight projects, the total construction cost was approximately \$10.2 million; with \$4.3 million provided by the District's partners, \$2.9 million provided by the District, and nearly \$3 million provided by DEP.

Combined, the estimated water resource benefits for the eight projects were:

- Alternative water supplied: 1.5 mgd
- Water conserved: 0.11 mgd
- TN nutrient load reduction: 2,816 lbs./yr.
- TP nutrient load reduction: 498 lbs./yr.
- Acres of wetlands improved: 20

Below are two examples of the eight projects that were expected to be completed in FY 2023–24:

- The DeLand Reclaimed Water Main Extension Phase 5 project included the installation of approximately 4,700 linear feet (LF) of reclaimed water main and 13,500 LF of reclaimed distribution main to serve the Cross Creek subdivision and community park. The estimated water supply benefit is 1.47 mgd of reclaimed water.
- The Liner Source Liquid Fertilizer System with Automation project included the installation of an automated liquid fertilizer system on approximately 4.5 acres of greenhouse edibles. The estimated nutrient load reduction water quality benefit to the middle St. Johns River is 842 lbs./yr. of TN and 248 lbs./yr. of TP.

III. Budget Highlights

Ocklawaha River Planning Basin

Water Supply

Water Supply Planning

- Stakeholders in the CSEC Planning Region continued to implement projects identified in the Silver Springs Prevention Strategy, while coordinating on additional project development and funding opportunities.
- The District continued to collaborate with the Withlacoochee Regional Water Supply Authority (WRWSA) and SWFWMD on the WRWSA 2024 Water Supply Plan Update.
- Water conservation
 - FWS increased the awareness of the District’s irrigation restrictions, including development of a new education postcard in conjunction with the City of Clermont.
 - Attended planning meeting with the Marion County Florida-Friendly Landscaping advisory committee to lay out programming for the coming six months.
 - Expanded water conservation outreach and education to new audiences, including HOAs in this basin.
 - Coordinated with GRU regarding conservation programming and rebates.
- MFLs
 - Assessed MFLs systems to support development of the 2025 CFWI Regional Water Supply Plan.
 - Finalized Apshawa Lake South MFLs report and made available to the public.
 - Held workshops to review the draft Apshawa Lake South MFLs determination and assessment with stakeholders.
 - Completed independent scientific peer review for Apshawa Lake South MFLs.
 - Johns Lake MFLs metrics development and report draft were ongoing.
 - Continued progress on updating field data collection in support of Lake Weir MFLs.
 - Continued to develop statistical modeling methods development to support assessment of adopted MFLs. Completed Lake Wauberg statistical model and initiated peer review of methodology.

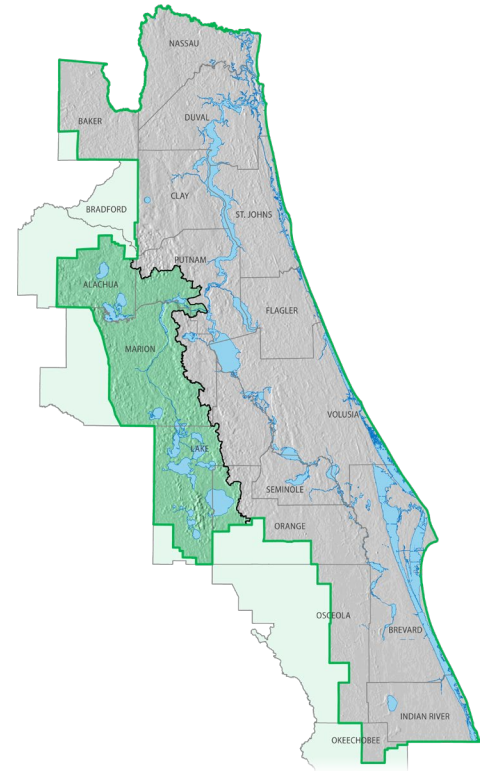


Figure 5 – Ocklawaha River Planning Basin Map

III. Budget Highlights

Watershed Management and Modeling

The model setup for the Upper Ocklawaha River water control structures dam breach was completed in FY 2023–24. This model will be used to support the development of Emergency Action Plans for four major District-owned water control structures along the Upper Ocklawaha River.

Water Quality

Restoration Efforts

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 ongoing restoration efforts, made possible primarily through specific legislative appropriations for Lake Apopka Restoration Projects, the lake's phosphorus concentration has declined significantly, with the average concentration in 2022 below the TMDL target concentration of 0.055 milligrams per liter. Although phosphorus has declined, ongoing and additional efforts are needed to sustain the phosphorus load reductions from the North Shore area for long-term restoration success. In response to the improving water quality, submerged aquatic vegetation growth in the lake has increased dramatically. This includes both native and invasive 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 loads reaching the lake.

- In 2023, the Legislature allocated \$2,000,000 in funding to the District to implement hydrilla treatments on Lake Apopka. In addition, it allocated an additional \$5,000,000 for implementation of important and urgent projects. The District, in collaboration with the Florida Fish and Wildlife Conservation Commission (FWC), implemented a large (6,290 acre) aerial treatment of hydrilla in November 2023. A 1,600-acre follow-up hydrilla treatment was implemented in April 2024 by airboats. These two treatments utilized the \$7,000,000 allocated.
- The District's recirculating treatment wetland on Lake Apopka, the Marsh Flow-Way, is operational following necessary maintenance to its pump station and treatment cells. The recirculating system filters algae and suspended solids from about 30 percent of Lake Apopka's volume each year, helping sustain the clearer water necessary for critical submerged aquatic plants to grow. Design and permitting of three more significant culvert repairs were completed in the first quarter of FY 2023–24, and construction was completed by the end of FY 2023–24.
- The District issued a contract for engineering services for final design and permitting of the Newton Park Access Channel/Habitat improvement project in 2023. The selected consultant continued the final design and permitting in the remainder of FY 2023–24. Once implemented, this project will improve boater access to Lake Apopka.

III. Budget Highlights

- Using an innovative water quality grant from DEP, the District and EutroPHIX planned to implement a demonstration project using a lanthanum-based phosphorus treatment product at the District’s Ocklawaha Prairie Restoration Area. The project will evaluate treating both sediments and open water to reduce phosphorus availability. The project is planned to run through 2025.

The Emerald Marsh Conservation Area (EMCA), located along the east side of Lake Griffin, is a former muck farm now restored to 7,000 acres of herbaceous marshes and wet prairies that filter water flowing into the lake. The EMCA is comprised of seven individual areas. The design of a hydrologic improvement project involving three breaches in the levee separating the EMCA in Area 3 from Lake Griffin was completed in the first quarter of FY 2023–24 and construction began in the second quarter. This project improved fish and wildlife habitat as well as improved angler access. Funding for this project was through a grant administered by the FWC in partnership with the District. The work was anticipated to be complete by the end of FY 2023–24.

Natural Systems

Land Resources

In FY 2023–24, the District completed the following activities in the Ocklawaha River Planning Basin:

- Chemically treated 1,549 acres of invasive plants. An additional 7,860 acres were treated as part of the Lake Apopka hydrilla treatment project.
- Maintained 163 miles of trails, 31 parking areas, and five campsites.
- Maintained 139 miles of fire lines.
- Replaced three picnic tables, one fire ring, and two pitcher pumps.
- Replaced decking on the south parking area’s ADA-accessible boardwalk at EMCA.
- Repaired recreational structures at Ocklawaha Prairie Restoration Area.
- Repaired the observation tower and inclement weather shelter at Sunnyhill Restoration Area.
- Replaced the entrance gate and 3,000 feet of fence at Lake Apopka North Shore.
- Repaired the observation platform approach ramp at Lochloosa Wildlife Conservation Area.
- Graded roads at Lochloosa Wildlife Conservation Area.
- Contracted mulch mowing on 158 acres for fuel management.
- Conducted prescribed burns on approximately 3,834 acres.
- Completed one timber sale.
- Planted 31 acres of hardwood at Silver Springs Forest Conservation Area.

III. Budget Highlights

The District anticipated and intended to complete the following activities the Ocklawaha River Planning Basin the remainder of FY 2023–24:

- Maintain 163 miles of trails, 31 parking areas, and five campsites.
- Chop/mulch/mow 322 acres for fuel management and burn preparation.
- Complete approximately 350 timber inventory plots.
- Repair fire lines, gates, and low-water crossings at Newnans Lake Conservation Area.
- Plant 8 acres of native upland groundcover at Lake Apopka North Shore.
- Complete eight timber sales.
- Conduct prescribed burns on approximately 3,596 acres.
- Treat 5,198 acres of invasive or exotic plants.
- Shred approximately 60 acres of floating tussocks at Orange Creek Restoration Area.
- Mark approximately 175 acres of timber for future sales.
- Continue construction of a new public access point with a launch for paddle craft at the Lake Apopka West Marsh.

Flood Protection

Public Works

Within the Upper Ocklawaha River Basin, the District maintains over seven miles of USACE/District-constructed flood control levees, 110 miles of farm or project levees, four major water control structures, numerous minor water control structures, three navigational locks, and eight pump stations. In addition, the District maintains 35 miles of canals and three navigational locks. Activities supporting maintenance of flood protection systems and Public Works projects in FY 2023–24 included:

- Design of the Burrell lock and dam rehabilitation projects.
- Inspected all federal and District flood protection levees and structures in November 2023.
- Completed monthly mowing of District properties.
- Completed regrading of the EMCA Wildlife Drive.
- Installed fish barriers at Lake Level Canal Road within the Lake Apopka North Shore.
- Regraded and stabilized the east slope of the Apopka-Beauclair Canal West levee.
- Regraded several miles of roadways on multiple properties.
- Placed chip seal (flexible) pavement on nearly 1.5 miles of the Lake Apopka Wildlife Drive to minimize long-term maintenance.
- Stabilized portions of the property known as Little Italy on the North Shore of Lake Apopka using geogrid for better access.
- Installed manatee detection systems at the Apopka, Burrell, and Moss Bluff locks.

III. Budget Highlights

- Assisted with the repairs to the Interconnect pump station on the Lake Apopka North Shore.

Flood protection and Public Works projects that were anticipated to be completed by the end of the fiscal year included:

- Regrade the Wildlife Drive and Loop Trail within the Lake Apopka North Shore. Over time, the nearly 11-mile-long Wildlife Drive and 20-mile-long trail have begun to deteriorate and need to be regraded. Additional lime rock was placed, and the roadways/trail regraded and compacted.
- Continued to maintain the districtwide mowing contracts and evaluated needs for mechanical vegetation removal across the District, particularly on the flood protection levees.
- Continued to inspect all federal and District flood protection levees and structures.
- Performed annual inspections of non-flood protection infrastructure to determine needed repairs.
- Regraded and capped roadways within Newnans Lake Conservation Area, including replacing multiple culverts and constructing low water crossings.
- Cleared woody vegetation from roadway right-of-way on multiple properties.
- Performed annual inspections of non-flood protection infrastructure to determine needed repairs.
- Refurbished several wooden structures within multiple properties, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures had deteriorated over time and these repairs will preserve the overall integrity of the structures.
- Refurbished the water resource access platform at Harris Bayou.
- Refurbished the two pumps and motors associated with the Duda pump station on the Lake Apopka North Shore. This station had not been refurbished since it was installed.
- Completed improvements to the Apopka-Beauclair Canal West levee, including regrading and stabilizing with riprap and a geosynthetic erosion control system.
- Degraded a portion of the project levee north of Roach Road within Lake Apopka North Shore and regrading the remaining 0.5 miles of the project levee. Degrading this levee eliminated multiple sloughing and erosion concerns.
- Stabilized nearly 0.75 miles of the Welland Road east slope and Roach Road north slope using a geosynthetic erosion control system.
- Raised Conrad and Hooper Farms roads (Lake Apopka North Shore) to an elevation of 64 feet (NAVD 88) to allow for additional water storage and more operational control when moving water on the North Shore.
- Created breaches within the southern levee of EMCA to allow better water and wildlife exchange between Lake Griffin and the conservation area.
- Installed new outlet culvert from West Marsh on the Lake Apopka North Shore into the Apopka-Beauclair Canal.

III. Budget Highlights

- Replaced several deteriorated culverts on Lake Apopka North Shore to effectively move water between various areas.

Basin Management

- The development of a Lake Apopka water quality feasibility study to investigate methods or projects for further reduction of biologically available phosphorus in Lake Apopka's water column was completed and approved by DEP for funding.

Resiliency

The District worked to develop grant proposals for projects to be submitted to DEP for inclusion in the Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan) and Resilient Florida Planning Grants. The District's projects focused on flood mitigation and management of the C-231 Levee within the Sunnyhill Restoration Area for the Resilience Plan and a flooding level of service for the Upper Ocklawaha River Planning Basin.

Cooperative Cost-share Funding

In FY 2023–24, seven cost-share projects were successfully completed. Additionally, the District supported eight projects, which were expected to be completed by the end of the fiscal year, with cooperative cost-share funding. These 15 projects were distributed across four District Cost-share programs:

- Districtwide Cost-share Program (four projects)
- Rural Economic Development Initiative/Innovative Program (one project)
- Agricultural Cost-share Programs (eight projects)
- 2021 AWS Funding Program (two projects)

For these 15 projects, the total construction cost is approximately \$11 million; with \$4 million provided by the District's partners, \$1.4 million provided by the District, and \$5.6 million provided by DEP.

Combined, the estimated water resource benefits for the 15 projects were:

- Alternative water supplied: 6.6 mgd
- Water conserved: 0.08 mgd
- TN nutrient load reduction: 9,520 lbs./yr.
- TP nutrient load reduction: 1,677 lbs./yr.

Below are two examples of the 15 projects that were expected to be completed in FY 2023–24:

- The Richard Davis Cover Crop for Citrus Middles project involved purchasing equipment for the establishment of cover crop in citrus row middles benefiting

III. Budget Highlights

the Ocklawaha River Basin. The estimated nutrient load reduction benefit was 2,907 lbs./yr. of TN and 403 lbs./yr. of TP.

- The Groveland Crystal Lake Reclaimed Water System Improvements included the rehabilitation of the existing surface water withdrawal system with a new intake structure, pumps, piping, controls and a weir system to control discharge and manage storage. The estimated water supply benefit was 0.08 mgd.

III. Budget Highlights

Upper St. Johns River / Indian River Lagoon Planning Basin

Water Supply

Water Supply Planning

- Stakeholders in the CSEC Planning Region continued to coordinate on the development of projects that increase alternative water supplies and water conservation along with funding opportunities for project implementation.
- Stakeholders in the CFWI Planning Area coordinated on individual water supply planning efforts, project development, and funding opportunities.
- Water conservation
 - Participated in the Outside Collaborative presented on sustainable landscaping.
 - Continued as lead planner for the FSAWWA water conservation symposium in November 2023 and coordinated the FSAWWA Water Conservation Month promotion.
 - Continued reviewing water conservation plans for CUP applications and water conservation programming.
 - Increased awareness of the District's irrigation restrictions, including development of a new education postcard.
 - Expanded water conservation outreach and education to new audiences, including HOAs in the basin.
- MFLs
 - Continued assessment for adopted MFLs to support regulatory needs.
 - Completed assessment of numerous diversion/withdrawal scenarios in support of Taylor Creek Reservoir (TCR) improvement project. These included assessment of MFLs for Taylor Creek and the St. Johns River at State Road 50, the St. Johns River at Lake Monroe, and the St. Johns River at DeLand.

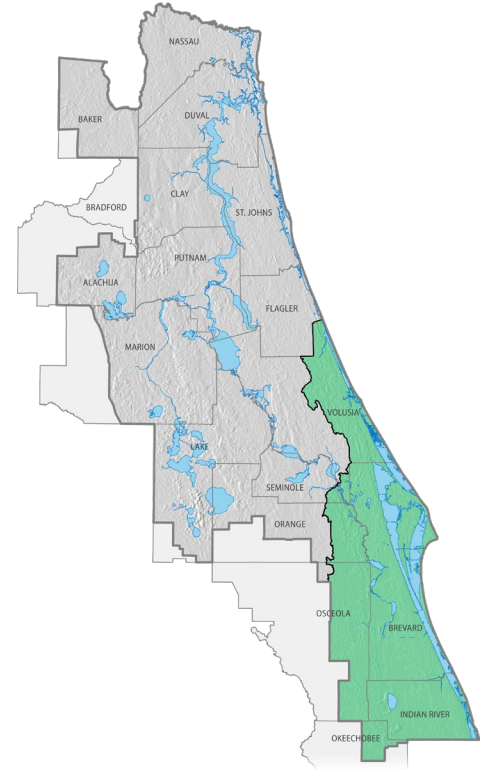


Figure 6 – Upper St. Johns River/Indian River Lagoon Planning Basin Map

Watershed Management and Modeling

- The St. Johns River Basin model and its associated model database were provided to DEP to support the development of the St. Johns River Water Quality Model. The developed model will help to support DEP's TMDL program and the District's water quality initiatives.
- The assessment of water diversion and reservoir operations for the Taylor Creek Reservoir Improvement Project was completed in FY 2023–24. The results will

III. Budget Highlights

be used to formulate a plan to divert water from the St. Johns River to Taylor Creek Reservoir and to estimate the water yield of the project.

- The Upper St. Johns River Basin (USJRB) real-time flood forecasting model was in operation during the FY 2023–24 hurricane season to support the District’s flood resiliency efforts.
- The C-10 reservoir hydrologic and hydraulic model, along with the wind and wave model, was updated according to the updated C-10 reservoir design in FY 2023–24.
- The Indian River Lagoon water quality model was completed in FY 2023–24. This model will be used to assess the effect of nutrient load reductions on nutrient concentrations and algal blooms in the lagoon.
- The review of the USACE’s Western Boundary Model was completed in FY 2023–24. This model will be used to evaluate the offsite flood impact of the Upper St. Johns River Basin Project.

Water Resource Development Projects

As discussed in the Lower St. Johns River Planning Basin section, in response to DEP’s request for top priority AWS funding considerations, one project was submitted within the Upper St. Johns River / Indian River Lagoon Planning Basin. DEP selected Taylor Creek Reservoir (TCR) for state funding in April 2024.

TCR, located in Orange and Osceola counties near the St. Johns River and State Road 520, is being recognized as a potential water supply source and was included in the 2015 Central Florida Water Initiative Regional Water Supply Plan (CFWI RWSP) as a regional AWS project. The 2020 CFWI RWSP also includes the reservoir as a project option to meet central Florida’s future water supply needs. To facilitate the use of the reservoir as a water supply source, certain enhancements, such as raising and improving the L-73 Section 1 levee, will be necessary. The District’s consultant provided geotechnical evaluation and design assistance, which enabled completion of 60 percent design in FY2023–24. A separate contract was executed in the second quarter of FY 2023–24, which required the District’s consultant to evaluate in situ soils for borrow material, conduct a dam breach analysis, and delineate wetlands onsite; that work continued through the remainder of the fiscal year. The District anticipates the final report will be complete in December 2024.

Water Quality

Restoration Efforts

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 Indian River Lagoon (IRL). These canals increased the harmful loads of sediments and nutrients, and induced changes to the salinity through increased freshwater flows to the IRL, while depriving the St. Johns River of valuable freshwater flows. To minimize HABs in the IRL, restore the historic flow of the St. Johns River, and enhance the regional water

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supply, the District has been implementing projects that harvest the flows from these canals and route them back to the St. Johns River after water quality treatment in a wetland system. Key projects that were underway in the Upper St. Johns River / Indian River Lagoon Planning Basin in FY 2023–24 included the following:

- The Crane Creek M-1 Canal Flow Restoration project is a regionally beneficial water resource development project that will reduce annual nutrient loadings to the IRL by approximately 24,000 lbs. of TN and 3,100 lbs. of TP, as well as restore approximately 7 mgd of stormwater runoff from a 5,300-acre watershed back to the St. Johns River following treatment in a stormwater treatment area. The project is funded by the District, as well as DEP and Brevard County. Project design and permitting is complete and construction has started. In the first quarter of FY 2023–24, construction progressed further, with the entire two miles of stormwater force main successfully installed. The construction of an operable weir flow control system and pump stations were in progress and continued through the remainder of FY 2023–24.
- The C-10 Water Management Area (WMA) is a proposed 1,300-acre surface water management system located north of Three Forks Conservation Area in Brevard County. The purpose of the project is to reduce the amount of nutrient loading to the IRL, restore historic surface water flows back west to the St. Johns River, increase flood protection, and improve resiliency. The project will provide water quality and AWS benefits. In the second quarter of FY 2023–24, the Brevard County Board of County Commissioners approved the 2024 Save Our Indian River Lagoon (SOIRL) project plan, which included \$10.46 million in grant funds for C-10 WMA. In the last quarter of FY 2023–24, the District anticipated completing 100 percent design drawings and procuring a consultant to perform a dam breach and seepage and stability analyses.
- The Grove Land Reservoir and Stormwater Treatment Area is a proposed public-private partnership included in the 2015 and 2020 CFWI RWSP as a potential AWS project. The project currently includes converting two citrus groves into reservoirs and diverting up to 100 mgd of water northward to the C-52 Canal to divert water for potential AWS into the St. Johns River, while also preventing undesirable freshwater agricultural runoff from reaching the St. Lucie Estuary, which is part of the IRL. In FY 2023–24, the team continued its support, offering expertise in areas such as modeling, real estate, environmental sciences, and permitting in preparation for the Legislative funding that was appropriated for the purchase of land and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project in the amount of \$400,000,000.
- With legislative funding appropriated to DEP, and in support of EO 2019-12, the District has contracted and initiated all four components of its investigation into the role Class B biosolids have in contributing phosphorus loads 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.

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- 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.
- The District is exploring the opportunity to develop a public-private partnership that will harvest three species of invasive fish that are rapidly expanding in the Upper St. Johns River Basin. Harvests conducted in spring 2023 were very successful and cost-effective, removing approximately 565 pounds of phosphorus. Spring 2024 harvests are complete in additional basin lakes. In addition to the water quality benefit, two of the three species' nesting and burrowing activities are likely to harm submerged aquatic vegetation, a critical habitat.

Water Quality Monitoring

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 HABs in portions of the IRL.

Natural Systems

Land Resources

In FY 2023–24, the District completed the following activities in the Upper St. Johns River / Indian River Lagoon Planning Basin:

- Chemically treated 2,175 acres of invasive plants.
- Maintained 215 miles of trails, 41 parking areas, and 32 campsites.
- Maintained 144 miles of fire lines.
- Replaced three picnic tables, one fire ring, three benches, and two ground-mount grills.
- Conducted prescribed burns on approximately 18,208 acres.
- Mowed 32 acres of scrub for Florida scrub-jay habitat management at Buck Lake Conservation Area.

The District anticipated and intended to complete the following activities in the Upper St. Johns River / Indian River Lagoon Planning Basin the remainder of FY 2023–24:

- Maintain 215 miles of trails, 41 parking areas, and 32 campsites.
- Install a 3,000-square-foot driveway apron entrance to the parking area at Micco Water Management Area.
- Replace a kiosk and two entrance signs at Fort Drum Marsh Conservation Area.
- Replace five camping platforms at various locations.

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- Repair/retrofit an airboat crossing at Seminole Ranch Conservation Area.
- Replace culverts and install low-water crossing at Sand Lakes Conservation Area.
- Install 1,733 feet of boundary fence on Buck Lake Conservation Area.
- Conduct prescribed burns on approximately 5,104 acres.
- Treat approximately 12,050 acres of invasive or nuisance plants.
- Perform approximately 780 acres of invasive plant treatment for the FWC.

Flood Protection

Within the Upper St. Johns River Basin, the District maintains 108 miles of USACE/District-constructed water control levees, 75 miles of farm or project levees, eight major water control structures, over 100 minor water control structures, weirs, and pump stations, and many miles of flood-relief canals. In addition, the District maintains hundreds of miles of roadways and trails. Activities supporting maintenance of flood protection systems and natural systems, water quality improvement, and water supply system infrastructure in FY 2023–24 included:

- Inspected all federal and District flood protection levees and structures in November 2023.
- Provided weekly maintenance to all major water control structures and pump stations.
- Completed monthly mowing of District properties.
- Installed two new water quality monitoring stations within Blue Cypress Lake and the St. Johns Water Management Area.
- Installed several new staff gauges for manual water level readings in multiple water bodies.
- Refurbished an inoperable gate at the E-7 water control structure in the St. Johns Marsh Conservation Area.
- Upgraded the Fellsmere Water Management Area (FWMA) pump station (PS#4) from submerged pumps to axial flow pumps for better reliability.
- Maintained all solar panels associated with cultural resource sites and solar powered pump stations within the Fellsmere Water Management Area.
- Installed one mile +/- of gopher tortoise exclusion fencing at Jane Green Detention Area.
- Regraded several miles of roadways on multiple properties.
- Repaired the airboat crossovers at water control structure S-96C.
- Maintained Fellsmere Grade twice per week for public access to Headwaters Lake and Fellsmere Grade Recreational Area. Initiated construction rehabilitation work on Structure S-157.

Flood protection and Public Works projects that were anticipated to be completed by the end of the FY include:

- Continued maintaining the districtwide mowing contracts.
- Continued to inspect all federal and District flood protection levees and structures.

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- Regraded and capped roadways on multiple properties.
- Cleared woody vegetation from roadway right-of-way on multiple properties.
- Performed annual inspections of non-flood control infrastructure to determine needed repairs.
- Maintained all major water control structures and pump stations on a weekly basis.
- Refurbished several wooden structures within multiple properties owned by the District, including repairing wooden foot bridges, observation towers, pavilions, and fishing platforms. These structures have deteriorated over time and these repairs will preserve the overall integrity of the structure.
- Regraded and capped over 28 miles of federal flood protection levees. Capping the levees will ensure the long-term integrity of the levees.
- Regraded and stabilized several miles of federal protection levee slopes. Several sections of the federal levee are experiencing erosion due to degraded sod cover and sandy soils. The District will regrade the slopes and add topsoil and sod to the disturbed areas.
- Replaced a wooden bridge with a new aluminum box culvert within the Fort Drum Marsh Conservation Area.
- Refurbished several wooden water quality monitoring platforms.
- Replaced existing transfer switches within four major water control structures to improve reliability.
- Automated the side gates at the S-161A water control structure for ease in operation as well as to provide remote operation.
- Pressure washed, painted, and made minor structural repairs to all water control and pump station structures to ensure the long-term integrity of the structures.
- Pressure washed all wooden infrastructure on District properties.
- Upgraded all major water control structure limit switches to be inaccessible to the public.
- Resurfaced the Headwaters Lake parking lot at Fellsmere Water Management Area.
- Regraded and capped Fellsmere Grade.
- Repaired the slope at structure CS-1 on Fellsmere Grade.
- Maintained Fellsmere Grade twice per week for public access to Headwaters Lake and the Fellsmere Grade Recreational Area.
- Removed sediments from boat ramp and boat basin on the C-54 Canal and construct a new concrete access ramp.
- Removed existing and install new gate at S-3 water control structure to control water from Blue Cypress Water Management Area into the St. Johns Water Management Area. This culvert was damaged beyond repair during a recent storm event.

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Basin Management

- The IRL Stormwater Capture and Treatment Project Development and Feasibility Study update was completed in FY 2023–24.

Resiliency

The District was previously awarded grants for projects that were included in the Statewide Flooding and Sea-Level Rise Resilience Plan (Resilience Plan). The District's projects focused on flood mitigation and management, land acquisition and ecosystem migration, and green infrastructure and living shorelines. The projects included restoration of coastal wetlands along the Indian River Lagoon at Merritt Island National Wildlife Reserve and Sternstein property in the City of Oak Hill. Grant agreements for both projects are complete and work was scheduled to begin on both projects during the summer to early fall 2024.

The District continues to work on several projects that were selected for funding as part of the prior year's Resilience Plan. The projects are as follows:

- Riverside Conservancy Living Shoreline project.
- South Oslo Riverfront Conservation Area (SORCA) Floodplain Restoration project.
- The Titusville Causeway Multitrophic Restoration and Living Shoreline Resiliency Action project.
- C-10 Water Management Area (WMA).

Cooperative Cost-share Funding

In FY 2023–24, four cost-share projects were successfully completed. Additionally, the District supported four projects that were expected to be completed by the end of the fiscal year, with cooperative cost-share funding. These eight projects were distributed across two District Cost-share programs:

- Districtwide Cost-share Program (three projects)
- Agricultural Cost-share Programs (five projects)

For these eight projects, the total construction cost is approximately \$13.1 million; with \$9.4 million provided by the District's partners, and \$3.7 million provided by the District.

Combined, the estimated water resource benefits for the eight projects were:

- Alternative water supplied: 3 mgd.
- Water conserved: 0.05 mgd.
- TN nutrient load reduction: 2,011 lbs./yr.
- Annual TP nutrient load reduction: 413 lbs./yr.

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Below are two examples of the eight projects that were expected to be completed within FY 2023–24:

- The Vero Beach Canal to Irrigation Water project involved the construction of approximately 29,150 linear feet of reclaimed water main to transmit treated canal water from the Vero Beach Stormwater Treatment Plant project for irrigation. The estimated AWS benefit was 3 mgd.
- The Global Strategic Investments project involved an irrigation retrofit and pump automation on approximately 38 acres of citrus. The project was expected to conserve 0.004 mgd. The estimated nutrient load reduction water quality benefit to the upper St. Johns River was 118 lbs./yr. of TN and 31 lbs./yr. of TP.

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B. Goals, Objectives, and Priorities

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

The District developed, and the Governing Board approved, the FY 2024–28 Strategic Plan, which is available online at www.sjrwmd.com/documents/plans. This Strategic Plan reflects the District’s commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal/Strategy
Water Supply \$161,194,000	<ul style="list-style-type: none"> • Develop and Implement Regional Water Supply Plans • Develop and Implement MFLs and Prevention and Recovery Strategies • Promote Water Conservation • Develop AWS and Water Resource Development Projects
Water Quality \$164,577,257	<ul style="list-style-type: none"> • Protect and Improve Water Quality in Surface Water and Groundwater by Reducing Nutrients • Collect and Analyze Data to Support Resource Management Decisions and Restoration Initiatives • Implement Innovative and Cost-effective Water Quality Restoration Projects
Flood Protection and Floodplain Management \$139,008,550	<ul style="list-style-type: none"> • Operate Structural Water Management Systems to Meet Flood Protection, Water Resource and Water Supply Needs • Strategically Acquire and Restore Floodplain Wetlands to Improve Resilience • Gather Real-Time Data and Develop Tools to Help Plan for and Minimize Flood Damage and to Protect People, Property, and Infrastructure
Natural Systems \$113,902,869	<ul style="list-style-type: none"> • Acquire and/or Manage Conservation Land, Especially Floodplain Wetlands, for Natural Resources • Manage Invasive Exotic and Nuisance Species in a Protective and Sustainable Manner • Provide Access and Recreational Opportunities on District Properties • Preserve, Protect, and Restore Natural Systems to Support their Natural Hydrologic and Ecological Functions

III. Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2024–25 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 2024–25 Adopted Budget is \$591,135,406, compared to \$250,490,466 for the FY 2023–24 Amended Budget. This is an increase of \$340,644,940, or 136 percent. The significant increase is primarily due to a \$400,000,000 legislative appropriation for the purchase of land for and restoration of the Grove Land Reservoir and Stormwater Treatment Area Project. The Adopted Budget does not include anticipated carryover encumbrances. Additionally, the District plans to use fund balance in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

The FY 2024–25 Adopted Budget includes \$107,485,114 in ad valorem (property tax) revenue. This estimated ad valorem revenue is based on maintaining the current year millage rate of 0.1793, which assists the District with continuing to focus on mission-critical functions and to support operations of new infrastructure.

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 million gallons per day (mgd) in aquifer recharge to the Keystone lakes region when complete.

For the new fiscal year, the District plans to allocate \$3,652,902 in DEP funds for Springs Cost-share projects, as well as \$321,447 in DEP funds for five continuing AWS projects. In addition, the District plans to use \$13,600,000 in DEP funds in the new fiscal year to implement water supply projects in the AWS Non-Water Protection Sustainability Program.

In accordance with 373.536(5), F.S., the District submitted the FY 2024–25 Tentative Budget for Legislative review on August 1, 2024. The table below provides a summary of the source and use of funds, fund balance, and workforce and includes a comparison of the FY 2023–24 Amended Budget to the FY 2024–25 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 2024–25 Adopted Budget at a Glance

Table 3. Summary of FY 2024–25 Adopted Budget for All Programs

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
1.0 Water Resources Planning and Monitoring	\$ 14,635,719	\$ 14,862,769	\$ 17,169,320	\$ 21,814,693	\$ 22,464,739	\$ 650,046	3.0%
2.0 Land Acquisition, Restoration, and Public Works	50,359,169	58,637,990	81,353,595	166,044,645	495,770,743	329,726,098	198.6%
3.0 Operation and Maintenance of Works and Lands	22,269,652	26,371,278	23,480,002	31,255,591	39,370,833	8,115,242	26.0%
4.0 Regulation	12,851,118	12,553,628	14,536,966	18,078,707	19,214,685	1,135,978	6.3%
5.0 Outreach	1,048,016	1,142,693	1,427,160	1,718,531	1,861,676	143,145	8.3%
6.0 Management and Administration	9,356,634	9,106,782	9,907,303	11,578,299	12,452,730	874,431	7.6%
TOTAL	\$ 110,520,308	\$ 122,675,140	\$ 147,874,346	\$ 250,490,466	\$ 591,135,406	\$ 340,644,940	136.0%

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Salaries and Benefits	\$ 45,359,459	\$ 44,346,712	\$ 50,209,861	\$ 61,478,960	\$ 63,664,894	\$ 2,185,934	3.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	10,359,563	11,653,440	10,620,626	16,699,545	17,621,345	921,800	5.5%
Operating Expenses	10,690,602	9,843,671	11,302,787	19,375,012	14,915,427	(4,459,585)	-23.0%
Operating Capital Outlay	1,418,903	2,278,234	2,723,145	2,069,992	2,555,958	485,966	23.5%
Fixed Capital Outlay	13,880,000	18,725,396	36,131,172	79,769,055	433,438,322	353,669,267	443.4%
Interagency Expenditures (Cooperative Funding)	28,811,781	35,776,356	36,464,975	70,937,902	58,650,429	(12,287,473)	-17.3%
Debt	-	51,331	421,780	160,000	289,031	129,031	80.6%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 110,520,308	\$ 122,675,140	\$ 147,874,346	\$ 250,490,466	\$ 591,135,406	\$ 340,644,940	136.0%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 63,434,710	\$ -	\$ -	\$ -	\$ 139,032	\$ 91,152	\$ 63,664,894
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	13,057,590	1,210,386	-	80,440	3,270,329	2,600	17,621,345
Operating Expenses	13,492,627	-	-	100,000	1,319,800	3,000	14,915,427
Operating Capital Outlay	2,555,958	-	-	-	-	-	2,555,958
Fixed Capital Outlay	19,075,034	1,272,181	-	-	413,091,107	-	433,438,322
Interagency Expenditures (Cooperative Funding)	975,155	20,975,272	-	20,000	35,273,752	1,406,250	58,650,429
Debt	289,031	-	-	-	-	-	289,031
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 112,880,105	\$ 23,457,839	\$ -	\$ 200,440	\$ 453,094,020	\$ 1,503,002	\$ 591,135,406

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	555.00	\$ 44,898,111	\$ 63,664,894	\$ -	\$ 63,664,894
Other Personal Services	-	-	-	-	-
Contracted Services	7.92	329,610	10,332,051	7,289,294	17,621,345
Operating Expenses	-	-	13,492,627	1,422,800	14,915,427
Operating Capital Outlay	-	-	2,555,958	-	2,555,958
Fixed Capital Outlay	-	-	-	433,438,322	433,438,322
Interagency Expenditures (Cooperative Funding)	-	-	-	58,650,429	58,650,429
Debt	-	-	-	289,031	289,031
Reserves — Emergency Response	-	-	-	-	-
TOTAL			\$ 90,045,530	\$ 501,089,876	\$ 591,135,406

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					Amended to Adopted Budget Comparison	
	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended to Adopted)	Difference in % (Amended to Adopted)
Authorized Positions	531.00	529.00	537.00	537.00	555.00	18.00	3.4%
Contingent Worker	4.33	4.33	6.92	8.31	7.92	(0.39)	-4.7%
Other Personal Services	-	-	-	-	-	-	-
Intern	2.61	2.61	2.61	3.33	3.33	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	537.94	535.94	546.53	548.64	566.25	17.61	3.2%

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3. Adequacy of Fiscal Resources

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

The District's sources of revenue are:

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

The FY 2024–25 operating budget totaling \$90,045,530, funded primarily with ad valorem taxes, accounts for approximately 15 percent of the total budget. This is a 5.9 percent, or \$5,007,924, increase when compared to the operating budget for the FY 2023–24 Amended Budget. Supplemented by other District revenue sources, the District has, and will continue to have, adequate resources to cover its operating budget and use its cash flows to fund non-recurring expenses.

The FY 2024–25 Adopted Budget has allocated \$22,834,575, or 20.2 percent, in ad valorem revenues to fund nonrecurring, fixed capital, and interagency projects. The District also receives appropriations from general sales taxes and documentary stamp taxes on real estate transactions collected statewide. State sources for this fiscal year total \$453,094,020, and 99 percent of the total will be used for fixed capital outlay and cooperative funding projects. Major appropriations under fixed capital outlay include \$5,000,000 for operational support including dam rehabilitation construction, \$7,000,000 for the Taylor Creek Reservoir Improvements and \$400,000,000 for the Grove Land Reservoir and Stormwater Treatment Area Project. Major cooperative projects funded by the state include, but are not limited to, \$3,500,000 for the Springs Funding Cost-share projects, \$10,502,305 for the Indian River Lagoon Projects Placeholder, \$5,500,000 Lake Apopka Restoration Placeholder, and \$13,600,000 for the AWS Non-Water Protection Sustainability Program.

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

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 2024–25 Adopted Budget, the District has or will have awarded more than \$245,000,000 to this program.

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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 Other Adjustments Prior to Sept 30, 2024.

The tables on the following pages provide summaries of projected use of fund balances through FY 2028–29 and the uses of fund balances by program and major object class.

III. Budget Highlights

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

Core Mission	Designations (Description of Restrictions)	Calculations to Projected Balance for Budgeted Year				Five Year Utilization of Projected Fund Balance as of Sept 30, 2024					
		Total Fund Balance Sept 30, 2023	Utilization of Fund Balance FY 2023–24 (Current Amended)	Other Adjustments Prior to Sept 30, 2024	Projected Total Fund Balance Sept 30, 2024	FY 2024–25	FY 2025–26	FY 2026–27	FY 2027–28	FY 2028–29	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Inventory and Prepaid Expenses	\$ 811,726	\$ -	\$ -	\$ 811,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,726
NONSPENDABLE SUBTOTAL		\$ 811,726	\$ -	\$ -	\$ 811,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,726
RESTRICTED											
WS	Alternative Water Supply - DEP	\$ 2,046,370	\$ -	\$ (2,046,370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WS/WQ/FP/NS	Lake Apopka Wildlife Drive	4,199	-	-	4,199	-	-	-	-	-	4,199
WQ/FP/NS	Mitigation	14,743,887	(150,000)	-	14,593,887	300,000	150,000	150,000	150,000	150,000	13,693,887
RESTRICTED SUBTOTAL		\$ 16,794,456	\$ (150,000)	\$ (2,046,370)	\$ 14,598,086	\$ 300,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 13,698,086
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund	\$ 12,872,926	\$ -	\$ 2,362,336	\$ 15,235,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,235,262
WQ/NS	Land Management / Acquisition	10,236,616	(7,882,006)	(172,043)	2,182,567	2,182,567	-	-	-	-	-
WS/WQ/FP/NS	Indian River Lagoon Protection										
WS/WQ/FP/NS	Crane Creek M-1 Canal Flow Restoration	7,404,298	-	(7,404,298)	-	-	-	-	-	-	-
WS	OFS Springs Prevention/Recovery Strategy										
WS/WQ/FP/NS	General Projects – OFS Springs	10,783,555	-	(10,783,555)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Taylor Creek Reservoir	20,000,000	-	(2,000,000)	18,000,000	-	-	7,920,000	80,000	-	10,000,000
WS	Alternative Water Supply										
WS	Black Creek Water Resource Development	53,849,310	(33,255,659)	(20,593,651)	-	-	-	-	-	-	-
WS/WQ/FP/NS	Cooperative Projects Funding Program	38,053,290	(17,228,270)	150,251	20,975,272	20,975,272	-	-	-	-	-
COMMITTED SUBTOTAL		\$ 153,199,996	\$ (58,365,935)	\$ (38,440,960)	\$ 56,393,101	\$ 23,157,839	\$ -	\$ 7,920,000	\$ 80,000	\$ -	\$ 25,235,262
ASSIGNED											
WS/WQ/FP/NS	Subsequent Years' Budgets (carryover encumbrances)	\$ 8,253,696	\$ -	\$ (8,253,696)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ASSIGNED SUBTOTAL		\$ 8,253,696	\$ -	\$ (8,253,696)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED											
WS/WQ/FP/NS	Unassigned	\$ 5,453,363	\$ -	\$ (5,453,363)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNASSIGNED SUBTOTAL		\$ 5,453,363	\$ -	\$ (5,453,363)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 184,513,237	\$ (58,515,935)	\$ (54,194,389)	\$ 71,802,913	\$ 23,457,839	\$ 150,000	\$ 8,070,000	\$ 230,000	\$ 150,000	\$ 39,745,074

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

Reserves:

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

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

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

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

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

III. Budget Highlights

Table 5. FY 2024–25 uses of fund balances by program and major object class

	ADOPTED BUDGET — Fiscal Year 2024–25	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resources Planning and Monitoring	\$ 22,464,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	495,770,743	-	22,247,453	-	-	-	-	22,247,453
3.0 Operation and Maintenance of Works and Lands	39,370,833	-	1,210,386	-	-	-	-	1,210,386
4.0 Regulation	19,214,685	-	-	-	-	-	-	-
5.0 Outreach	1,861,676	-	-	-	-	-	-	-
6.0 Management and Administration	12,452,730	-	-	-	-	-	-	-
TOTAL	\$ 591,135,406	\$ -	\$ 23,457,839	\$ -	\$ -	\$ -	\$ -	\$ 23,457,839

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resources Planning and Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.0 Land Acquisition, Restoration, and Public Works	-	-	-	-	-	1,272,181	20,975,272	-	-	22,247,453
3.0 Operation and Maintenance of Works and Lands	-	-	1,210,386	-	-	-	-	-	-	1,210,386
4.0 Regulation	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 1,210,386	\$ -	\$ -	\$ 1,272,181	\$ 20,975,272	\$ -	\$ -	\$ 23,457,839

III. Budget Highlights

The figure below provides graphic representation of the District’s long-term funding plan that displays the FY 2023–24 Amended Budget, FY 2024–25 Adopted Budget, and proposed expense and revenue growth through FY 2028–29. The bars represent expenses, and the lines represent the projected revenues with the use of Fund Balance filling in for the revenue gap. The long-term graph includes future forecasted new nonrecurring expenses related to the District’s fixed capital outlay and cost-share program projects, Statewide Flooding and Sea-Level Rise Resilience (SFSLRR) program projects, and Outstanding Florida Springs, (373.805(4)(d), F.S), statutory compliance projects.

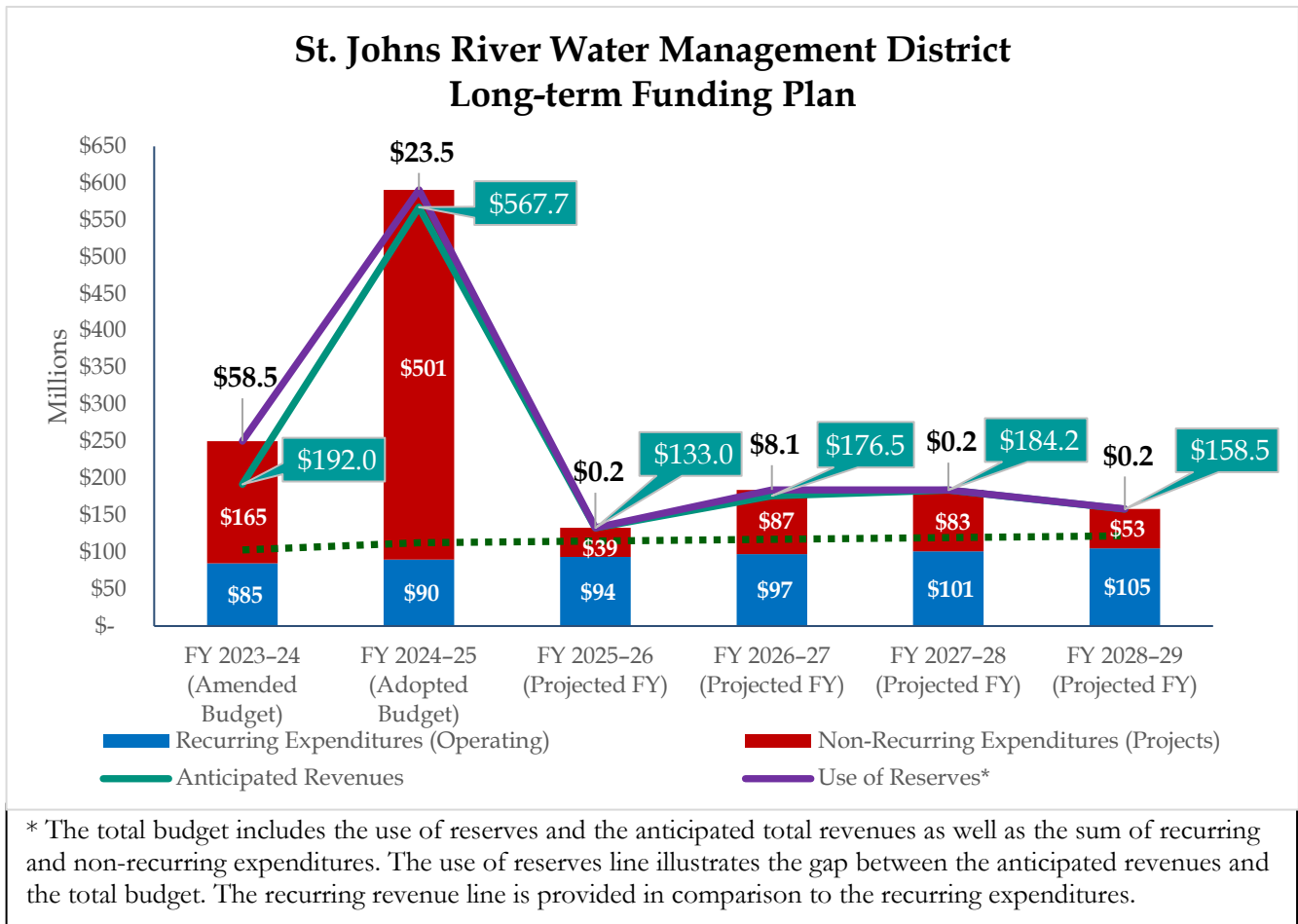


Figure 7 – Long-term Funding Plan

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 2024–25 program budgets by AOR.

III. Budget Highlights

Table 6. FY 2024–25 EOG program budget by AOR

PROGRAMS, ACTIVITIES AND SUBACTIVITIES	Fiscal Year 2024–25 (Adopted Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	\$ 22,464,739	\$ 13,782,342	\$ 6,161,628	\$ 1,918,713	\$ 602,056
1.1 - District Water Management Planning	6,793,162	X	X	X	
1.1.1 Water Supply Planning	4,949,919	X	X	X	
1.1.2 Minimum Flows and Levels	1,743,243	X			
1.1.3 Other Water Resources Planning	100,000	X			
1.2 - Research, Data Collection, Analysis, and Monitoring	12,623,981	X	X	X	X
1.3 - Technical Assistance	645,766	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	841,025	X	X	X	X
1.5 - Technology and Information Services	1,560,805	X	X	X	X
2.0 Land Acquisition, Restoration, and Public Works	\$ 495,770,743	\$ 137,905,474	\$142,766,406	\$111,449,016	\$ 103,649,847
2.1 - Land Acquisition	405,465,358	X	X	X	X
2.2 - Water Source Development	37,410,327	X	X	X	X
2.2.1 Water Resource Development Projects	36,109,048	X	X	X	X
2.2.2 Water Supply Development Assistance	-				
2.2.3 Other Water Source Development Activities	1,301,279	X			
2.3 - Surface Water Projects	51,308,624	X	X	X	X
2.4 - Other Cooperative Projects	-				
2.5 - Facilities Construction and Major Renovations	-				
2.6 - Other Acquisition and Restoration Activities	493,387	X	X	X	X
2.7 - Technology and Information Services	1,093,047	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$ 39,370,833	\$ 5,403,607	\$ 6,171,141	\$ 19,368,285	\$ 8,427,800
3.1 - Land Management	6,978,694	X	X	X	X
3.2 - Works	15,481,009		X	X	X
3.3 - Facilities	6,580,092	X	X	X	X
3.4 - Invasive Plant Control	3,328,172	X	X	X	X
3.5 - Other Operation and Maintenance Activities	774,908	X	X	X	
3.6 - Fleet Services	5,120,782	X	X	X	X
3.7 - Technology and Information Services	1,107,176	X	X	X	X
4.0 Regulation	\$ 19,214,685	\$ 3,603,657	\$ 9,023,830	\$ 5,818,284	\$ 768,914
4.1 - Consumptive Use Permitting	3,185,777	X	X	X	X
4.2 - Water Well Construction Permitting and Contractor Licensing	453,143	X	X	X	X
4.3 - Environmental Resource and Surface Water Permitting	11,303,345	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,621,764	X	X	X	X
4.5 - Technology and Information Services	1,650,656	X	X	X	X
5.0 Outreach	\$ 1,861,676	\$ 498,920	\$ 454,252	\$ 454,252	\$ 454,252
5.1 - Water Resource Education	404,416	X	X	X	X
5.2 - Public Information	1,203,594	X	X	X	X
5.3 - Public Relations	-				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	125,825	X	X	X	X
5.5 - Other Outreach Activities	-				
5.6 - Technology and Information Services	127,841	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$ 578,682,676</i>	<i>\$ 161,194,000</i>	<i>\$164,577,257</i>	<i>\$139,008,550</i>	<i>\$ 113,902,869</i>
6.0 Management and Administration	\$ 12,452,730				
6.1 - Administrative and Operations Support	9,126,460				
6.1.1 - Executive Direction	1,709,358				
6.1.2 - General Counsel / Legal	636,608				
6.1.3 - Inspector General	214,137				
6.1.4 - Administrative Support	3,020,230				
6.1.5 - Fleet Services	-				
6.1.6 - Procurement / Contract Administration	854,999				
6.1.7 - Human Resources	1,247,098				
6.1.8 - Communications	226,552				
6.1.9 - Technology and Information Services	1,217,478				
6.2 - Computer/Computer Support	-				
6.3 - Reserves	-				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,326,270				
TOTAL	\$ 591,135,406				

III. Budget Highlights

E. Source of Funds by Program

Major Source of Funds Variances

The District receives revenues from a variety of sources. Figure 8 below presents the FY 2024–25 revenues by major funding source. The largest revenue source will come from the state revenues anticipated to fund 76.6 percent of the total budget. Ad Valorem taxes that will fund 18.2 percent of the total budget. Fund balance, a non-recurring revenue source that plays an important role in completing major priorities including restoration and cost-share projects is budgeted to account for 4 percent of the total budget. Local and federal revenues combined, account for 0.3 percent of the District’s total revenues in FY 2024–25. The remaining funding comes from other District revenues such as permits, interest payments, and miscellaneous revenues which represent 0.9 percent of the total budget.

The FY 2024–25 revenues from all sources total \$591,135,406 which is \$340,644,940, or 136 percent, more than the FY 2023–24 total. Table 7 below shows a three-year revenue comparison followed by explanations of variances by funding source.

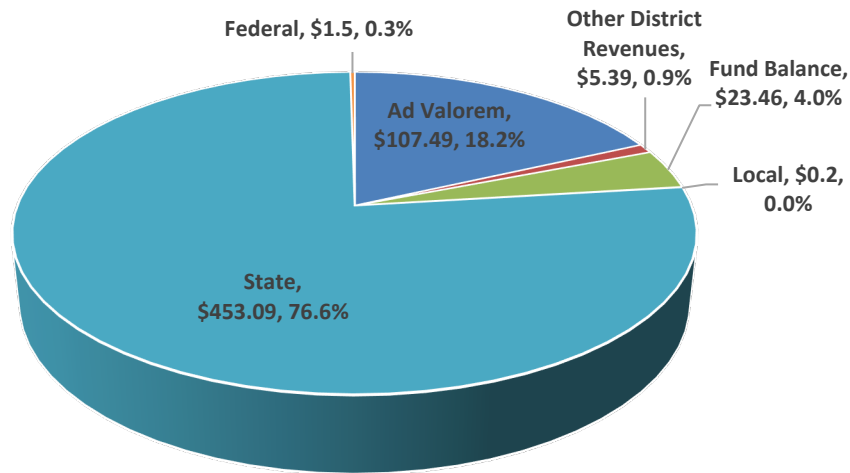


Figure 8. District revenues by funding source (\$ in millions)

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

Funding Source	FY 2022–23 (Actual-Audited)	FY 2023–24 (Amended Budget)	FY 2024–25 (Adopted Budget)	Difference in \$ (Amended-- Adopted)	% of Change (Amended-- Adopted)
District Revenues	\$ 110,793,667	\$ 103,093,836	\$ 112,880,105	\$ 9,786,269	9.5%
Fund Balance	(22,047,890)	68,515,934	23,457,839	(45,058,095)	-65.8%
Local Revenues	5,445,289	9,812,062	200,440	(9,611,622)	-98.0%
State Revenues	43,128,677	66,662,691	453,094,020	386,431,329	579.7%
Federal Revenues	10,554,603	2,405,943	1,503,002	(902,941)	-37.5%
TOTAL	\$ 147,874,346	\$ 250,490,466	\$ 591,135,406	\$ 340,644,940	136.0%

III. Budget Highlights

Ad Valorem Taxes (\$107,485,114)

The ad valorem tax revenue is based on a proposed millage rate of 0.1793. The projected ad valorem revenue for FY 2024–25 is \$107,485,114. This is an increase of \$9,419,878, or 9.6 percent, from the FY 2023–24 Amended Budget. The increase is due primarily to additional tax revenues from new construction as well as maintaining a 0.1793 millage rate.

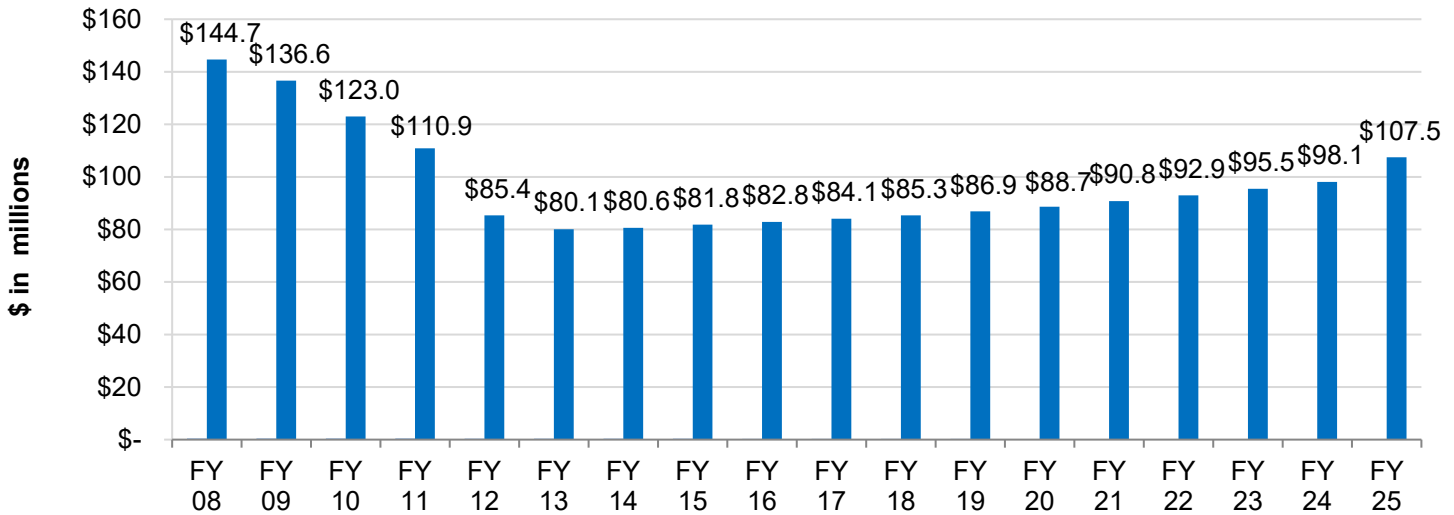


Figure 9. District ad valorem revenue since FY 2007–08

Other District sources (\$5,394,991)

Other District sources, which include forecasted revenues from land management, permit fees, interest earnings, sale of fixed assets, and other miscellaneous revenues, for FY 2024–25 total \$5,394,991. This represents an increase of \$366,391, or 7.3 percent, compared to the FY 2023–24 Amended Budget. The increase is attributed to an anticipated increase in timber sales during this fiscal year.

Fund Balance (\$23,457,839)

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 2024–25 totals \$23,457,839. This represents a decrease of 65.8 percent, or \$45,058,095, compared to the FY 2023–24 Amended Budget. The decrease in the use of fund balance is in accordance with the District’s strategically planned Fund Balance Utilization Schedule.

Local Revenues (\$200,440)

The Adopted Budget includes \$200,440 from local sources. This is a decrease of 98 percent, or \$9,611,622, compared to the FY 2023–24 Amended Budget. The majority of the decrease in funding is primarily due to no new funding from cooperator contributions, including Clay County Utility Authority, Gainesville Regional Utilities, JEA, and St. Johns County, for the Black Creek Water Resource Development project.

III. Budget Highlights

State Revenues

State funding in the Final Budget totals \$453,094,020, which is a 579.7 percent, or \$386,431,329, increase compared to the FY 2023–24 Amended Budget. The increase is primarily due to state funding for the Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,600,000), Indian River Lagoon Projects Placeholder (\$10,000,000), and the Taylor Creek Reservoir Improvements (\$7,000,000). State revenues will primarily come from:

Land Acquisition Trust Fund (LATF)

The District anticipates using \$12,670,832 from the LATF in the new fiscal year.

- The most significant uses of LATF will be for two cooperative funding programs totaling \$8,500,000, including the Springs Funding Cost-share Placeholder (\$3,500,000) and the Lake Apopka Restoration Placeholder (\$5,000,000), both of which are under activity 2.3; as well as the Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$500,000) under subactivity 2.2.1.
- A small portion of the LATF funding will be used to fund one Fixed Capital Outlay project for Field Activities — Land Management (\$948,700) under activity 3.1.
- LATF funding will also be used to fund four land management activities under Operating Expenses, including Rental of Charter Aircraft and Pilot for Land Management Activities (\$100,000), Repair and Maintenance of Property and Works (\$325,000), and Utilities (\$70,000) under activity 3.1; and Chemical Supplies (\$600,000) under activity 3.4.
- Additionally, the District proposes to use \$1,627,132 for five projects under Contracted Services, including Data Collection and Analysis Services (\$575,832) under activity 2.3; 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 \$382,587 from FDOT to fund one FDOT Mitigation Enhancement Project, First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000), under activity 2.3; one FDOT Mitigation Enhancement Project, West Augustine — Twelve Mile Swamp (\$220,407), under activity 3.1; four restoration projects (\$57,180) under activity 3.1; and Vegetation Management and Planting Services (\$90,000) under activity 3.4.

State General Revenues

State revenues will primarily come from legislative appropriations, through DEP, in the new fiscal year, totaling \$438,935,889, which includes a new anticipated appropriation for the Indian River Lagoon Projects Placeholder (\$10,000,000),

III. Budget Highlights

Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$1,350,000), Feasibility Studies in the Ocklawaha, Lower, and Middle Basins (\$900,000), Lake Apopka Restoration Placeholder (\$500,000) and Lake George Conservation Area Hydrologic Restoration — Resiliency (\$80,000) under Activity 2.3; Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,600,000), Taylor Creek Reservoir Improvements (\$7,000,000), Water Conservation Program (\$168,545), and four continuing cost-share projects (\$152,902) under sub-activity 2.2.1; Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000) under Activity 2.1; and Operational Support Placeholder (\$5,000,000) under activity 3.2. The remaining balances will be used for the DEP Status Monitoring Program (\$168,452) and Research, Data Collection, Analysis, and Monitoring (\$15,990) under Activity 1.2.

Other State Revenues

Total projected funding under this category totals \$1,104,712, which includes funding from FWC to fund Invasive DEP / FWC Plant Management under activity 3.4 (\$200,000); (\$340,000) from the Florida Department of Agriculture and Consumer Services for Fire Management — Prescribed Burns under Activity 3.1; funding from FWC to continue Manatee Barriers (\$62,407) under Activity 3.2; and a prior year legislative appropriation under this category to fund the Indian River Lagoon Projects Placeholder (\$502,305) under Activity 2.3.

Federal Revenues

Funding from federal sources for FY 2024–25 is projected to total \$1,503,002. This is a decrease of 37.5 percent, or \$902,941, from the FY 2023–24 Amended Budget. The majority of the decrease in funding is primarily due to no new Federal Through State funding for the JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main project. The District will use federal sources in the new fiscal year including Federal Through State funds for the DEP Trend Monitoring Program (\$94,152) under Activity 1.2 and the continuation of one IRL Stormwater project, Brevard County Pioneer Road Denitrification (\$483,750) in Activity 2.3, as well as a new Federal Through Local appropriation for the Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$922,500) in Activity 2.3. Funding from the U.S. Geological Survey (USGS) will be used to fund the District's National Groundwater Monitoring Network (\$2,600) to set up web services for an existing monitoring network.

III. Budget Highlights

F. Use of Funds by Program

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

Of the total budget of \$591,135,406 in FY 2024–25, Figure 10 shows that almost 83.9 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 6.7 percent of the total budget. Water Resources Planning and Monitoring will spend 3.8 percent of the total budget, while the Regulation program will spend about 3.2 percent of the total budget. Finally, the Management and Administration and Outreach program budgets account for 2.4 percent of the total budget.

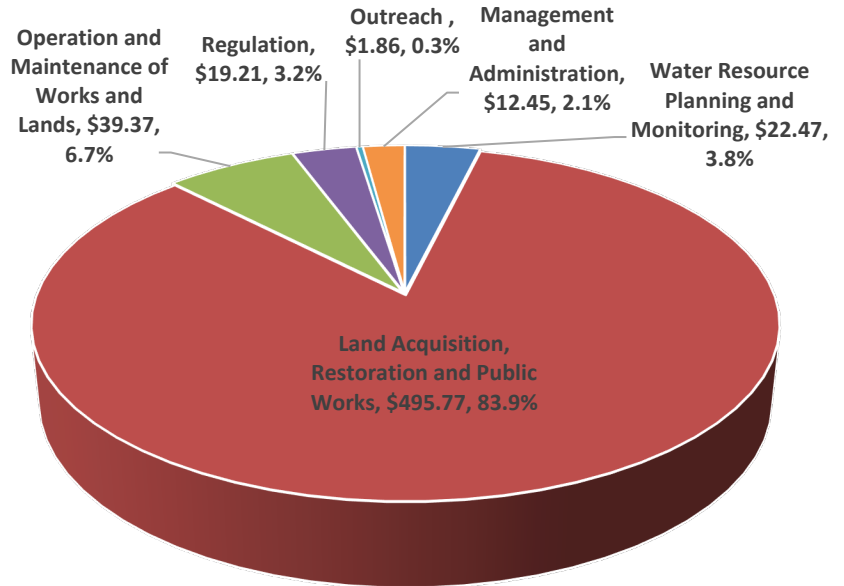


Figure 10. FY 2024–25 Expenditures by EOG program (\$ in millions)

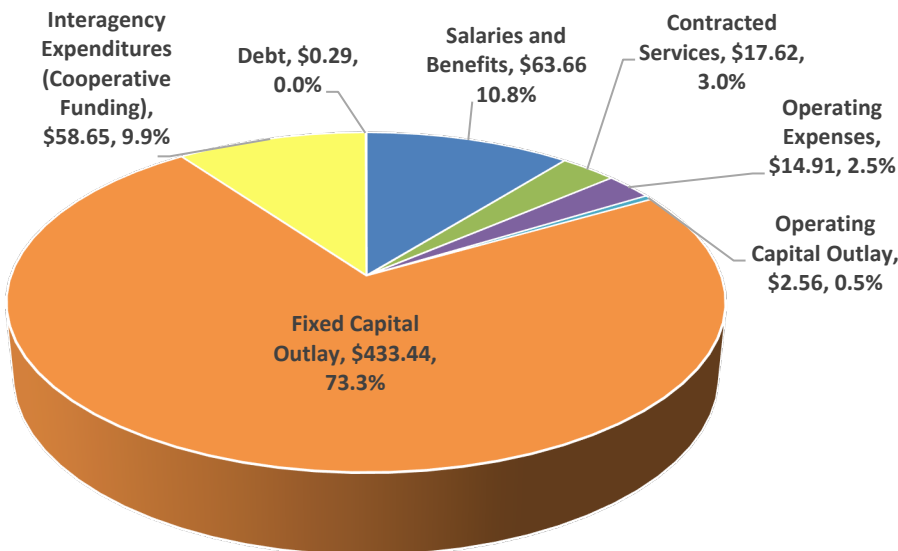


Figure 11 shows that, by major budget category, Fixed Capital Outlay is the largest budget category at 73.3 percent. Salaries and Benefits account for 10.8 percent. Interagency Expenditures is the third largest category and accounts for 9.9 percent of the total budget. This expenditure category reflects both the District and the state’s commitment to projects that support springs and priority water body protection and restoration, water conservation

Figure 11. FY 2024–25 Expenditures by Major Object (\$ in millions)

III. Budget Highlights

initiatives with public water suppliers, and projects to enhance the reuse of reclaimed water, as well as innovative technologies. Contracted Services and Operating Expenses account for 3 percent and 2.5 percent, respectively. Finally, Operating Capital Outlay accounts for 0.5 percent of the total budget.

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

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

EOG Program	FY 2022—23 (Actual-Audited)	FY 2023—24 (Amended Budget)	FY 2024—25 (Adopted Budget)	Difference in \$ (Amended—Adopted)	% of Change (Amended—Adopted)
Water Resources Planning and Monitoring	\$ 17,169,320	\$ 21,814,693	\$ 22,464,739	\$ 650,046	3.0%
Acquisition, Restoration and Public Works	81,353,595	166,044,645	495,770,743	329,726,098	198.6%
Operation and Maintenance of Works and Lands	23,480,002	31,255,591	39,370,833	8,115,242	26.0%
Regulation	14,536,966	18,078,707	19,214,685	1,135,978	6.3%
Outreach	1,427,160	1,718,531	1,861,676	143,145	8.3%
Management and Administration	9,907,303	11,578,299	12,452,730	874,431	7.6%
TOTAL	\$ 147,874,346	\$ 250,490,466	\$ 591,135,406	\$ 340,644,940	136.0%

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

Major Budget Category	FY 2022—23 (Actual-Audited)	FY 2023—24 (Amended Budget)	FY 2024—25 (Adopted Budget)	Difference in \$ (Amended—Adopted)	% of Change (Amended—Adopted)
Salaries and Benefits	\$ 50,209,861	\$ 61,478,960	\$ 63,664,894	\$ 2,185,934	3.6%
Contracted Services	10,620,626	16,699,545	17,621,345	921,800	5.5%
Operating Expenses	11,302,787	19,375,012	14,915,427	(4,459,585)	-23.0%
Operating Capital Outlay	2,723,145	2,069,992	2,555,958	485,966	23.5%
Fixed Capital Outlay	36,131,172	79,769,055	433,438,322	353,669,267	443.4%
Interagency Expenditures (Cooperative Funding)	36,464,975	70,937,902	58,650,429	(12,287,473)	-17.3%
Debt Services	421,780	160,000	289,031	129,031	80.6%
TOTAL	\$ 147,874,346	\$ 250,490,466	\$ 591,135,406	\$ 340,644,940	136.0%

III. Budget Highlights

Major Use of Funds Variances

The section summarizes major variances between the Amended Budget for FY 2023–24 and the Adopted Budget for FY 2024–25 at the program level.

Program 1.0 — Water Resources Planning and Monitoring

The program budget for Water Resources Planning and Monitoring in the FY 2024–25 Adopted Budget has a 3 percent, or \$650,046, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the Florida Retirement System (FRS) and Group Insurance, as well as the addition of 1 FTE and the reallocation of 2.13 FTEs to program 2.0 and 0.48 FTEs to program 6.0. With these adjustments, Salaries and Benefits will increase by 0.5 percent, or \$71,077.
- Contracted Services will increase by 8.7 percent, or \$400,735, primarily due to Data Collection and Analysis Services (\$251,892) and Water Well Construction Services (\$448,750), which are partially offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$170,000) and Mapping Services and Aerial Photos (\$147,000).
- Operating Expenses will increase by 9.8 percent, or \$138,456, primarily due to projected increases in Insurance and Bonds (\$43,912) and Repair and Maintenance of Equipment (\$73,081), which are offset by a decrease in Computer Hardware Under \$5,000 (\$10,203).
- Fixed Capital Outlay will decrease by 100 percent, or \$3,909, due to no projected need in District Headquarters Laboratory Upgrades (\$3,909).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Program 2.0 — Land Acquisition, Restoration, and Public Works

The program budget for Land Acquisition, Restoration, and Public Works in the FY 2024–25 Adopted Budget has a 198.6 percent, or \$329,726,098, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 4 FTEs and a reallocation of 7.13 FTEs from programs 1.0, 3.0, and 4.0. With these adjustments, Salaries and Benefits will increase by 9 percent, or \$1,008,752.
- Contracted Services will increase by 2.8 percent, or \$153,609, primarily due to projected increases in Feasibility Studies — Ocklawaha Basin (\$300,000), Data Collection and Analysis Services (\$350,964), and Feasibility Studies — Lower and Middle Basins (\$600,000), which are partially offset by decreases in Lake

III. Budget Highlights

Apopka Hydrilla Treatment (\$476,611), Lake Apopka Submersed Aquatic Vegetation Restoration (\$470,000), Abandoned Artesian Well Plugging (\$108,750), and First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000).

- Operating Expenses will decrease by 93.9 percent, or \$6,377,277, primarily due to a projected decrease in Lake Apopka Hydrilla Treatment (\$6,405,398), which is partially offset by an increase in Insurance and Bonds (\$32,303).
- Operating Capital Outlay will increase by 21.5 percent, or \$13,141, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,495) and Computer Hardware Over \$5,000 (\$11,146), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).
- Fixed Capital Outlay will increase by 484.6 percent, or \$347,197,916, primarily due to projected increases in Taylor Creek Reservoir Improvements (\$9,394,920) and Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), which are partially offset by project progressions in the Black Creek Water Resource Development Project (\$51,220,000), Bayard Point Land Acquisition — Resiliency (\$7,750,000), Land Purchases and Support Services (\$2,871,985), and Crane Creek M-1 Canal Flow Restoration (\$765,104).
- Interagency Expenditures will decrease by 17.3 percent, or \$12,287,473, primarily due to projected decreases in JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$4,431,539), Innovative Projects Placeholder (\$3,000,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$2,697,600), JEA H2.0 Purification Demonstration Facility (\$2,500,000), and City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), which are partially offset by an increase in Lake Apopka Restoration Placeholder (\$5,351,487).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Program 3.0 — Operation and Maintenance of Works and Lands

The program budget for Operation and Maintenance of Works and Lands in the FY 2024–25 Adopted Budget has a 26 percent, or \$8,115,242, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.6 percent, or \$60,063, decrease in this program due to the reallocation of 0.76 FTEs to program 2.0.
- Operating Expenses will increase by 18.7 percent, or \$1,271,472, primarily due to projected increases in Utilities (\$230,000), Repair and Maintenance of Buildings (\$276,306), and Insurance and Bonds (\$504,326).
- Operating Capital Outlay will increase by 29.4 percent, or \$408,708, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,350),

III. Budget Highlights

Computer Hardware Over \$5,000 (\$8,172), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$120,523), and Motor Vehicles (\$273,663).

- Fixed Capital Outlay will increase by 79.8 percent, or \$6,475,260, primarily due to projected increases in S-157 Rehabilitation (\$2,609,469) and Operational Support Placeholder (\$5,000,000), which were partially offset by a decrease in Burrell Lock Rehabilitation (\$2,252,000).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

Program 4.0 — Regulation

The program budget for Regulation in the FY 2024–25 Adopted Budget has a 6.3 percent, or \$1,135,978, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 11 FTEs and a reallocation of 4.24 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4 percent, or \$668,453.
- Contracted Services will increase by 55.6 percent, or \$356,450, primarily due to a projected increase in Consultant Services (\$335,953).
- Operating Expenses will increase by 10.3 percent, or \$54,630, primarily due to a projected increase in Insurance and Bonds (\$50,806).
- Operating Capital Outlay will increase by 36.7 percent, or \$30,124, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,883) and Computer Hardware Over \$5,000 (\$18,241).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Program 5.0 — Outreach

The program budget for Outreach in the FY 2024–25 Adopted Budget has an 8.3 percent, or \$143,145, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE. With these adjustments, Salaries and Benefits will increase by 8.6 percent, or \$109,383.
- Contracted Services will increase by 2.6 percent, or \$3,013, due to projected increases in Software Maintenance Services (\$1,325) and Computer Technology

III. Budget Highlights

Services (\$6,652), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$4,471), Consultant Services (\$256), Legal Services / Attorney's Fees (\$151), and Court Reporter and Transcription Services (\$86).

- Operating Expenses will increase by 10 percent, or \$32,143, primarily due to projected increases in Office Furniture / Equipment Under \$5,000 (\$9,998), and Educational Supplies (\$35,000), which are partially offset by a decrease in Promotional Activities (\$18,500).
- Operating Capital Outlay will decrease by 28.3 percent, or \$3,432, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$4,905), which is offset by an increase in Computer Hardware Over \$5,000 (\$1,473).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Program 6.0 —Management and Administration

The program budget for Management and Administration in the FY 2024–25 Adopted Budget has a 7.6 percent, or \$874,431, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE and a reallocation of 0.48 FTEs from program 1. With these adjustments, Salaries and Benefits will increase by 5.4 percent, or \$388,332.
- Contracted Services will increase by 3.5 percent, or \$27,068, primarily due to projected increases in Computer Technology Services (\$50,710) and Training Services (\$70,800), which are partially offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$28,403), and Temporary (Contingent) Labor Services (\$22,988).
- Operating Expenses will increase by 12 percent, or \$420,991, primarily due to a projected increase in Property Appraiser / Tax Collector Commissions (\$380,770).
- Operating Capital Outlay will increase by 29 percent, or \$18,626, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,740) and Computer Hardware Over \$5,000 (\$10,886).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

III. Budget Highlights

G. Workforce Summary

This section summarizes workforce levels at the District from FY 2020–21 to FY 2024–25. The projected total workforce in FY 2024–25 is 566.25, while the total authorized positions total 555 FTEs.

Table 10. District Workforce from FY 2020–21 to FY 2024–25 by EOG program.

PROGRAM	WORKFORCE CATEGORY	2020–21 to 2024–25		Fiscal Year					Amended to Adopted 2023–24 to 2024–25	
		Difference	% Change	2020–21	2021–22	2022–23	2023–24 Amended Budget	2024–25 Adopted Budget	Difference	% Change
All Programs	Authorized Positions	24.00	4.5%	531.00	529.00	537.00	537.00	555.00	18.00	3.4%
	Contingent Worker	3.59	82.9%	4.33	4.33	6.92	8.31	7.92	(0.39)	-4.7%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.72	27.6%	2.61	2.61	2.61	3.33	3.33	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	28.31	5.3%	537.94	535.94	546.53	548.64	566.25	17.61	3.2%
Water Resources Planning and Monitoring	Authorized Positions	7.49	5.7%	130.33	134.43	135.45	139.44	137.82	(1.62)	-1.2%
	Contingent Worker	-		-	-	-	-	-	-	-
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.07	5.8%	1.20	1.20	1.23	1.27	1.27	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	7.56	5.7%	131.53	135.63	136.68	140.71	139.09	(1.62)	-1.2%
Land Acquisition, Restoration, and Public Works	Authorized Positions	(0.81)	-0.8%	96.73	90.63	86.44	84.79	95.92	11.13	13.1%
	Contingent Worker	0.50		-	-	0.50	0.50	0.50	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.46	0.50	0.50	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	(0.25)	-0.3%	97.17	91.07	87.40	85.79	96.92	11.13	13.0%
Operations and Maintenance of Works and Lands	Authorized Positions	(1.25)	-1.3%	99.40	99.36	100.96	98.91	98.15	(0.76)	-0.8%
	Contingent Worker	2.16	49.9%	4.33	4.33	4.33	6.49	6.49	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.06	13.6%	0.44	0.44	0.47	0.51	0.50	(0.01)	-2.0%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	0.97	0.9%	104.17	104.13	105.76	105.91	105.14	(0.77)	-0.7%
Regulation	Authorized Positions	15.95	11.6%	136.94	137.03	145.63	146.12	152.89	6.77	4.6%
	Contingent Worker	0.45		-	-	0.45	0.45	0.45	-	0.0%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.16	42.1%	0.38	0.38	0.42	0.53	0.54	0.01	1.9%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	16.56	12.1%	137.32	137.41	146.50	147.10	153.88	6.78	4.6%
Outreach	Authorized Positions	0.97	9.4%	10.31	10.31	10.40	10.28	11.28	1.00	9.7%
	Contingent Worker	-		-	-	-	-	-	-	-
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.01		-	-	-	0.01	0.01	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	0.98	9.5%	10.31	10.31	10.40	10.29	11.29	1.00	9.7%
Management and Administration	Authorized Positions	1.65	2.9%	57.29	57.24	58.12	57.46	58.94	1.48	2.6%
	Contingent Worker	0.48		-	-	1.64	0.87	0.48	(0.39)	-44.8%
	Other Personal Services	-		-	-	-	-	-	-	-
	Intern	0.36	240.0%	0.15	0.15	0.03	0.51	0.51	-	0.0%
	Volunteer	-		-	-	-	-	-	-	-
	TOTAL WORKFORCE	2.49	4.3%	57.44	57.39	59.79	58.84	59.93	1.09	1.9%

IV. Revenues, Expenditures, and Personnel by Program

IV. Revenues, Expenditures, and Personnel by Program

A. Program Budget Summary

This section provides the FY 2024–25 Adopted Budget organized by EOG program. The water management districts are responsible for six program areas pursuant to section 373.536(5)(e)4., F.S.: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

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

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

IV. Revenues, Expenditures, and Personnel by Program

B. Program 1.0 — Water Resources Planning and Monitoring

Program Description

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

Table 11. Water Resources Planning and Monitoring program budget summary

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 10,335,825	\$10,594,236	\$12,122,699	\$15,320,838	\$15,391,915	\$ 71,077	0.5%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,703,410	2,722,542	3,211,663	4,617,991	5,018,726	400,735	8.7%
Operating Expenses	1,187,823	1,096,881	1,229,466	1,413,194	1,551,650	138,456	9.8%
Operating Capital Outlay	398,034	439,946	527,857	458,761	477,560	18,799	4.1%
Fixed Capital Outlay	10,627	9,164	14,616	3,909	-	(3,909)	-100.0%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	63,019	-	24,888	24,888	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 14,635,719	\$14,862,769	\$17,169,320	\$21,814,693	\$22,464,739	\$ 650,046	3.0%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 15,161,731	\$ -	\$ -	\$ -	\$ 139,032	\$ 91,152	\$15,391,915
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,945,867	-	-	51,648	20,610	601	5,018,726
Operating Expenses	1,423,850	-	-	100,000	24,800	3,000	1,551,650
Operating Capital Outlay	477,560	-	-	-	-	-	477,560
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	24,888	-	-	-	-	-	24,888
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 22,033,896	\$ -	\$ -	\$ 151,648	\$ 184,442	\$ 94,753	\$22,464,739

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	137.82	\$10,858,604	\$ 15,391,915	\$ -	\$15,391,915
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	2,965,867	2,052,859	5,018,726
Operating Expenses			1,423,850	127,800	1,551,650
Operating Capital Outlay			477,560	-	477,560
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	24,888	24,888
Reserves — Emergency Response			-	-	-
TOTAL			\$ 20,259,192	\$ 2,205,547	\$22,464,739

IV. Revenues, Expenditures, and Personnel by Program

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	130.33	134.43	135.45	139.44	137.82	(1.62)	-1.2%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	1.20	1.20	1.23	1.27	1.27	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	131.53	135.63	136.68	140.71	139.09	(1.62)	-1.2%

Trends and Changes

This program has annual variations based on water supply planning, monitoring needs, and the MFLs priority list. During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there are noticeable changes in Salaries and Benefits and Contracted Services. Salaries and Benefits show an increase of 10.4 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with 5.38 percent inflation adjustment in the state’s FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs, commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The 3 percent increase compared to the total budget for FY 2022–23 under Contracted Services was mainly due to increases in Scientific Research and Analysis (\$543,709) and Water Well Construction Services (\$225,509), which were partially offset by decreases in Consultant Services (\$212,283), Software Maintenance Services (\$47,021), and Legal Settlement (\$40,029).

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$15,320,838 compared to the actual audited expenditures in FY 2022–23 of \$12,122,699 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services show a 43.8 percent increase primarily due to an increase in CFWI Water Well Construction Services (\$1,125,941). Operating Expenses show an increase of 14.9 percent between FY 2022–23 and FY 2023–24 mainly due to increases because of economic impacts from rising costs. Specific increases are in Field, Facility, and Fleet — Tools Under \$5,000 (\$101,796), Repair and Maintenance of Equipment (\$27,014), Travel — District Business (\$25,275), Postage and/or Courier Service (24,899), and Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000), which were partially offset by a decrease in Computer Software (\$24,992). The primary reason Operating Capital Outlay had a decrease of 13.1 percent and Debt Services had a decrease of 100 percent was due to cross-charges in to comply with GASB 96 requirements for SBITAs. The District’s Finance office expenses these items throughout the fiscal year and then processes a

IV. Revenues, Expenditures, and Personnel by Program

one-time annual journal entry to record the expenditures as indicated in the GASB statement. Fixed Capital Outlay had a decrease of 73.3 percent due to a decrease in District Headquarters Laboratory Upgrades (\$10,707).

Budget Variances

The program budget for Water Resources Planning and Monitoring in the FY 2024–25 Adopted Budget has a 3 percent, or \$650,046 increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE and the reallocation of 2.13 FTEs to program 2.0 and 0.48 FTEs to program 6.0. With these adjustments, Salaries and Benefits will increase by 0.5 percent, or \$71,077.
- Contracted Services will increase by 8.7 percent, or \$400,735, due to projected increases in Software Maintenance Services (\$32,457), Computer Technology Services (\$74,813), Seagrass Mapping and Water Quality Collection (\$93,000), Data Collection and Analysis Services (\$251,892), and Water Well Construction Services (\$448,750), which are offset by decreases in Southern District Density Dependent Model (S3DM) — Resiliency (\$170,000), Mapping Services and Aerial Photos (\$147,000), Oracle Enterprise Content Management System Developer Upgrade (\$58,228), Water Conservation Best Management Practices Investigations (\$50,000), Consultant Services (\$45,919), Training Services (\$22,044), Scientific Research and Analysis (\$3,818), Materials Test (\$1,500), Legal Services / Attorney’s Fees (\$1,064), and Court Reporter and Transcription Services (\$604).
- Operating Expenses will increase by 9.8 percent, or \$138,456, due to projected increases in Meeting Resources (\$11), Books and Technical Materials (\$432), Uniforms (\$498), In-State Training and Related Travel (\$760), Recording and Court Costs (\$846), Training — No Travel (\$971), Educational Reimbursements (\$1,291), Field, Facility, and Fleet — Tools Under \$5,000 (\$2,689), Postage and / or Courier Service (\$10,000), Travel — District Business (\$11,884), Laboratory Supplies (\$16,475), Insurance and Bonds (\$43,912), and Repair and Maintenance of Equipment (\$73,081), which are offset by decreases in Computer Hardware Under \$5,000 (\$10,203), Safety Supplies (\$5,000), Moving Expenses (\$4,487), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,335), Motor Fuels and Lubricants (\$830), Computer Software (\$819), Telephone and Communications (\$617), Cellular Telephones and Accessories (\$428), Chemical Supplies (\$310), Advertising (\$145), Memberships, Professional Certifications, and Licenses (\$133), Office Support Supplies (\$40), Office Furniture / Equipment Under \$5,000 (\$19), Out of State Travel / Training (\$16), Printing and Reproduction Services (\$10), Rewards, Recognition, Prizes, and Awards (\$1), and Subscriptions (\$1).
- Operating Capital Outlay will increase by 4.1 percent, or \$18,799, due to projected increases in Computer Hardware Over \$5,000 (\$14,368) and Field,

IV. Revenues, Expenditures, and Personnel by Program

Facility, and Fleet — Equipment and Tools Over \$5,000 (\$23,242), which are offset by a decrease in Office Furniture / Equipment Over \$5,000 (\$18,811).

- Fixed Capital Outlay will decrease by 100 percent, or \$3,909, due to no projected need in District Headquarters Laboratory Upgrades (\$3,909).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

IV. Revenues, Expenditures, and Personnel by Program

Major Budget Items

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

- Salaries and Benefits – \$15,391,915 for 137.82 FTEs
 - 1.1.1 Water Supply Planning (34.45 FTEs)
 - 1.1.2 Minimum Flows and Levels (12.38 FTEs)
 - 1.2 Research, Data Collection, Analysis and Monitoring (75.87 FTEs)
 - 1.3 Technical Assistance (5.5 FTEs)
 - 1.4 Other Water Resources Planning and Monitoring Activities (2.69 FTEs)
 - 1.5 Technology and Information Services (6.93 FTEs)
- Contracted Services
 - Water Well Construction Services (\$1,900,000)
 - Data Collection and Analysis Services (\$1,593,487)
 - Consultant Services (\$463,843)
 - Computer Technology Services (\$412,860)
 - Software Maintenance Services (\$323,379)
 - Seagrass Mapping and Water Quality Collection (\$120,000)
 - Southern District Density Dependent Model (S3DM) — Resiliency (\$60,000)
 - Scientific Research and Analysis (\$50,990)
 - North Florida Southeast Georgia (NFSEG) Version 2.0 (\$50,000)
 - Geographic Information System Analytical Services (\$15,000)
 - Mapping Services and Aerial Photos (\$13,000)
 - Materials Test (\$8,500)
 - Legal Services / Attorney's Fees (\$4,889)
 - Court Reporter and Transcription Services (\$2,778)
- Operating Expenses
 - Repair and Maintenance of Equipment (\$323,645)
 - Laboratory Supplies (\$315,500)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$178,025)
 - Insurance and Bonds (\$127,641)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$107,900)
 - Postage and / or Courier Service (\$90,000)
 - Telephone and Communications (\$74,264)
 - Computer Hardware Under \$5,000 (\$71,538)
 - Travel — District Business (\$62,237)
 - Cellular Telephones and Accessories (\$51,523)
 - In-State Training and Related Travel (\$29,527)
 - Safety Supplies (\$17,925)
 - Rental of Charter Aircraft and Pilot for Aerial Reconnaissance (\$17,000)
 - Books and Technical Materials (\$16,294)
 - Training — No Travel (\$15,928)
 - Office Support Supplies (\$9,199)
 - Uniforms (\$8,865)
 - Educational Reimbursements (\$8,085)
 - Memberships, Professional Certifications, and Licenses (\$7,360)
 - Recording and Court Costs (\$6,111)

IV. Revenues, Expenditures, and Personnel by Program

- Office Furniture / Equipment Under \$5,000 (\$3,598)
- Computer Software (\$3,465)
- Out of State Travel / Training (\$1,973)
- Rental of Other Equipment (\$1,000)
- Rewards, Recognition, Prizes, and Awards (\$915)
- Advertising (\$667)
- Meeting Resources (\$567)
- Subscriptions (\$504)
- Educational Supplies (\$350)
- Printing and Reproduction Services (\$44)
- Operating Capital Outlay
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$271,408)
 - Office Furniture / Equipment Over \$5,000 (\$133,378)
 - Computer Hardware Over \$5,000 (\$72,774)
- Debt Services
 - Debt Service Principal — Software Subscription (\$21,605)
 - Debt Service Interest — Software Subscription (\$3,283)

IV. Revenues, Expenditures, and Personnel by Program

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

Program Description

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

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

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 9,267,815	\$ 8,365,265	\$ 9,217,675	\$ 11,183,231	\$ 12,191,983	\$ 1,008,752	9.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,096,197	3,723,266	2,519,080	5,426,623	5,580,232	153,609	2.8%
Operating Expenses	374,181	298,158	731,953	6,788,391	411,114	(6,377,277)	-93.9%
Operating Capital Outlay	31,666	8,387	221,744	61,199	74,340	13,141	21.5%
Fixed Capital Outlay	9,777,529	10,466,558	32,155,984	71,647,299	418,845,215	347,197,916	484.6%
Interagency Expenditures (Cooperative Funding)	28,811,781	35,776,356	36,464,975	70,937,902	58,650,429	(12,287,473)	-17.3%
Debt	-	-	42,184	-	17,430	17,430	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 50,359,169	\$ 58,637,990	\$ 81,353,595	\$166,044,645	\$495,770,743	\$ 329,726,098	198.6%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 12,191,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,191,983
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,083,139	-	-	5,854	1,490,832	407	5,580,232
Operating Expenses	411,114	-	-	-	-	-	411,114
Operating Capital Outlay	74,340	-	-	-	-	-	74,340
Fixed Capital Outlay	10,493,034	1,272,181	-	-	407,080,000	-	418,845,215
Interagency Expenditures (Cooperative Funding)	975,155	20,975,272	-	20,000	35,273,752	1,406,250	58,650,429
Debt	17,430	-	-	-	-	-	17,430
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 28,246,195	\$ 22,247,453	\$ -	\$ 25,854	\$443,844,584	\$ 1,406,657	\$495,770,743

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring – all revenues)	Non-operating (Non-recurring – all revenues)	TOTAL
Salaries and Benefits	95.92	\$ 8,690,803	\$ 12,191,983	\$ -	\$ 12,191,983
Other Personal Services	-	-	-	-	-
Contracted Services	0.50	20,800	2,186,998	3,393,234	5,580,232
Operating Expenses			411,114	-	411,114
Operating Capital Outlay			74,340	-	74,340
Fixed Capital Outlay			-	418,845,215	418,845,215
Interagency Expenditures (Cooperative Funding)			-	58,650,429	58,650,429
Debt			-	17,430	17,430
Reserves — Emergency Response			-	-	-
TOTAL			\$ 14,864,435	\$ 480,906,308	\$495,770,743

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	96.73	90.63	86.44	84.79	95.92	11.13	13.1%
Contingent Worker	-	-	0.50	0.50	0.50	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.46	0.50	0.50	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	97.17	91.07	87.40	85.79	96.92	11.13	13.0%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

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

During the three-year comparison period of actual audited expenditures, from FY 2020–21 to FY 2022–23, Operating Expenses experienced a 95.6 percent, or \$357,772, increase mainly due to an increase in state funding for the Harmful Algae Bloom Response (\$409,500), which was partially offset by a decrease in Computer Software (\$65,462). Operating Capital Outlay experienced a 600.3 percent, or \$190,078, increase during the three-year comparison period primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$124,177). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for all major object categories. Salaries and Benefits in the FY 2023–24 Amended Budget were \$11,183,231 compared to the actual audited expenditures in FY 2022–23 of \$9,217,675 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance.

Contracted Services have an increase of 115.4 percent, or \$2,907,543, between the actual audited expenditures in FY 2022–23 and the FY 2023–24 Amended Budget, primarily due to increases in Emerald Marsh Conservation Area 5 Peat Removal - Lake Jem Farms (\$100,000), Consultant Services (\$103,615), Upper St. Johns River Basin Rough Fish Removal (\$146,125), Lake George Rough Fish Removal (\$176,525), Data Collection and Analysis Services (\$178,222), Surveying Services (\$300,000), Lake Apopka Rough Fish Removal (\$316,246), Lake Apopka Hydrilla Treatment (\$476,611), Abandoned Artesian Well Plugging (\$485,464), and Lake Apopka Submersed Aquatic Vegetation Restoration (\$604,286). The increase of \$6,056,438 in Operating Expenses

IV. Revenues, Expenditures, and Personnel by Program

is mainly attributed to the funding received from the state for the Lake Apopka Hydrilla Treatment (\$6,405,398), which was partially offset by the Harmful Algae Bloom Response mentioned above (\$409,500).

Fixed Capital Outlay increased by \$39,491,315 and Interagency Expenditures increased by \$34,472,927. The increases in Fixed Capital Outlay are primarily attributed to the progression of the Black Creek Water Resource Development Project (\$27,483,815). 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 2024–25 Adopted Budget has a 198.6 percent, or \$329,726,098, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 4 FTEs and a reallocation of 7.13 FTEs from programs 1.0, 3.0, and 4.0. With these adjustments, Salaries and Benefits will increase by 9 percent, or \$1,008,752.
- Contracted Services will increase by 2.8 percent, or \$153,609, due to projected increases in Vegetation Management and Planting Services (\$246), Lake George Rough Fish Removal (\$1,969), Software Maintenance Services (\$8,069), Computer Technology Services (\$50,999), Upper St. Johns River Basin Rough Fish Removal (\$52,575), Feasibility Studies — Ocklawaha Basin (\$300,000), Data Collection and Analysis Services (\$350,964), and Feasibility Studies — Lower and Middle Basins (\$600,000), which are offset by decreases in Lake Apopka Hydrilla Treatment (\$476,611), Lake Apopka Submersed Aquatic Vegetation Restoration (\$470,000), Abandoned Artesian Well Plugging (\$108,750), First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$60,000), Mobile Irrigation Lab for Agricultural Cost-share Program (\$53,125), Oracle Enterprise Content Management System Developer Upgrade (\$39,699), Consultant Services (\$1,437), Lake Apopka Rough Fish Removal (\$801), Legal Services / Attorney’s Fees (\$504), and Court Reporter and Transcription Services (\$286).
- Operating Expenses will decrease by 93.9 percent, or \$6,377,277, due to projected decreases in Lake Apopka Hydrilla Treatment (\$6,405,398), In-State Training and Related Travel (\$7,713), Computer Hardware Under \$5,000 (\$5,631), Lake George Rough Fish Removal (\$2,910), Educational Reimbursements (\$2,528), Upper St. Johns River Basin Rough Fish Removal (\$1,271), Rental of Training / Meeting Facilities (\$1,168), Moving Expenses (\$742), Recording and Court Costs (\$600), Meeting Resources (\$432), Lake Apopka Submersed Aquatic Vegetation Restoration (\$250), Books and Technical

IV. Revenues, Expenditures, and Personnel by Program

Materials (\$132), Advertising (\$68), and Printing and Reproduction Services (\$4), which are offset by increases in Out of State Travel / Training (\$25), Computer Software (\$44), Memberships, Professional Certifications, and Licenses (\$122), Office Support Supplies (\$243), Rewards, Recognition, Prizes, and Awards (\$260), Lake Apopka Rough Fish Removal (\$326), Cellular Telephones and Accessories (\$662), Office Furniture / Equipment Under \$5,000 (\$667), Safety Supplies (\$800), Telephone and Communications (\$955), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,018), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,195), Uniforms (\$1,802), Training — No Travel (\$2,267), Travel — District Business (\$3,995), Repair and Maintenance of Equipment (\$4,886), and Insurance and Bonds (\$32,303).

- Operating Capital Outlay will increase by 21.5 percent, or \$13,141, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,495) and Computer Hardware Over \$5,000 (\$11,146), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$5,500).
- Fixed Capital Outlay will increase by 484.6 percent, or \$347,197,916, due to projected increases in Lake George Conservation Area Hydrologic Restoration — Resiliency (\$160,000), Lake Apopka West Marsh Restoration (\$230,000), Indian River Lagoon Project Design Services (\$500,000), C-10 Water Management Area Project (\$1,500,000), Taylor Creek Reservoir Improvements (\$9,394,920), and Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000), which are offset by project progressions in the Black Creek Water Resource Development Project (\$51,220,000), Bayard Point Land Acquisition — Resiliency (\$7,750,000), Land Purchases and Support Services (\$2,871,985), Crane Creek M-1 Canal Flow Restoration (\$765,104), Lake Jesup Nutrient Reduction and Flow Enhancement Project (\$500,000), Lake Apopka Beauclair Canal Levee (\$450,000), Lake Apopka North Shore Phase 5 Levee Improvements (\$350,000), Lake Apopka Marsh Flow-Way Improvements (\$340,000), Upper Ocklawaha River Basin Emeralds Marsh Area 3 Reconnection (\$265,000), Coastal Oaks Preserve (\$38,915), and Halfmile Creek Tract (\$36,000).
- Interagency Expenditures will decrease by 17.3 percent, or \$12,287,473, due to projected decreases in JEA U.S. 1 — Greenland Water Reclamation Facility to County Road 210 Reclaimed Water Main (\$4,431,539), Innovative Projects Placeholder (\$3,000,000), Springs Funding Cost-share Placeholder — Non Project Specific (\$2,697,600), JEA H2.0 Purification Demonstration Facility (\$2,500,000), City of Mount Dora Wastewater Treatment Facility #1 Improvements (\$2,250,000), JEA Ozone Wetland Pilot Study (\$2,000,000), Advanced Analytical Prediction, Assessment, and Monitoring of Harmful Cyanobacteria Blooms (\$1,500,000), JEA Demand-Side Management Water Conservation Program (\$1,500,000), Lake Apopka Innovative Total Phosphorus Removal (\$1,420,000), Phosphorus Remediation in the Ocklawaha Prairie Restoration Area (\$1,100,000), City of DeBary Lake Konomac Spillway Reconstruction (\$1,000,000), C-1 Canal Baseflow Nutrient Reduction Demonstration Project (\$995,000), City of Ocala Lower Floridan Aquifer Conversion (\$750,000), City of Palm Coast London Waterway Expansion

IV. Revenues, Expenditures, and Personnel by Program

(\$678,375), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500), City of DeLand Reclaimed Water Main Extension — Phase 5 (\$567,093), Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$439,568), City of Bunnell Wastewater Treatment Facility Improvements (\$375,000), Town of Callahan Force Main Extension to Fairgrounds (\$375,000), Springs Septic Tank Cost-share Placeholder — Non Project Specific (\$364,904), City of Orange City for Volusia Blue Spring Septic-to-Sewer Program (\$335,250), City of Neptune Beach Wastewater Treatment Facility Process Upgrade (\$328,125), Agriculture Best Management Practices Cost-share Placeholder — Non Project Specific (\$318,906), Brevard County Grand Canal Muck Removal Phase 4 (\$241,332), North Florida Regional Water Supply Plan Project Conceptualization (\$214,286), Lake Apopka Newton Park Dredging Project (\$200,000), Dispersed Water Storage / Nutrient Reduction Pilot Project with Fellsmere Joint Venture (\$180,736), Richard Wells Jr. Farms Precision Fertilizer Application Equipment with Auto Boom Leveling (\$165,000), Lennon Grove Service Irrigation Conversion with Pump Automation and Telemetry (\$141,216), Global Strategic Investments Pump Automation System (\$109,730), Long and Scott Farms Seepage to Drip Irrigation Conversion (\$93,780), City of St. Augustine Beach Ocean Walk Subdivision Resiliency Improvements (\$88,522), Global Strategic Investments Pump Automation and Irrigation Retrofit (\$85,838), Royal Agriculture Land Leveling Equipment (\$63,949), Island Grove Irrigation Retrofit Phase 2 (\$56,175), Florida Blue Farms Irrigation Retrofit (\$41,325), L and M Farms Land Leveling Equipment (\$41,001), Wild Goose Farms LLC Irrigation Retrofit (\$39,266), Tater Farms Drone Soil Mapping for Fertilizer Application Timing (\$37,618), Crescent Lake Farms Variable Rate Fertilizer Application Equipment (\$34,841), Southern Hill Farms Precision Fertilizer Equipment and Irrigation Controllers (\$34,642), Estes Citrus Automated Fertigation System (\$32,398), DeLee Produce Precision Fertilizer Application Equipment (\$31,981), Ben Wells Produce Precision Land Leveling Equipment (\$30,804), DeLee Produce Land Leveling Equipment (\$27,215), Richard Davis Cover Crop Establishment Equipment (\$24,281), Orlando Utilities Commission Water Conservation Rebates (\$8,475), Greene's Farms Incorporated Soil Moisture Sensors (\$8,437), Districtwide Cost-share Placeholder — Non Project Specific (\$7,631), May and Whitaker Family Partnership Variable Rate Fertilizer Application Equipment (\$4,031), and Florida Research Center for Agricultural Sustainability, Inc.— Soil Moisture Sensors and Weather Stations (\$16), which are offset by increases in Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$13,125), Orlando Utilities Commission Water Conservation Rebates (\$33,900), Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502), Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500), City of Ormond Beach Stormwater Outfall Flood Protection (\$75,000), City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$77,194), Indian River Lagoon Projects Placeholder (\$93,473), Water Conservation Program (\$168,545), Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program

IV. Revenues, Expenditures, and Personnel by Program

Placeholder (\$203,388), Green Infrastructure / Resiliency Project Placeholder (\$310,260), Brevard County Pioneer Road Denitrification (\$345,469), City of Fellsmere State Street Reservoir Expansion (\$364,000), Brevard County Sykes Creek Muck Removal Project Phase 2B (\$375,000), City of Umatilla Central Avenue Lift Station (\$437,064), Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$496,162), City of Crescent City Prospect Street Water Main Replacement (\$500,000), City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$500,000), City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$550,830), City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$655,320), City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$671,626), City of Ormond Beach Reclaimed Water Supply and Storage (\$835,000), Volusia County Southwest Regional Wastewater Reclamation Facility (\$874,798), Agricultural Cost-share Program Placeholder (\$900,158), Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$922,500), St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$1,462,612), Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$1,500,000), City of DeLand Wiley M. Nash Water Reclamation Facility Upgrades (\$1,500,000), and Lake Apopka Restoration Placeholder (\$5,351,487).

- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$12,191,983 for 95.92 FTEs
 - 2.1 Land Acquisition (5 FTEs)
 - 2.2.1 Water Resource Development Projects (5.97 FTEs)
 - 2.2.3 Other Water Source Development Activities (3.18 FTE)
 - 2.3 Surface Water Projects (75.63 FTEs)
 - 2.6 Other Acquisition and Restoration Activities (1.29 FTEs)
 - 2.7 Technology and Information Services (4.85 FTEs)
- Contracted Services
 - Abandoned Artesian Well Plugging (\$950,000)
 - Lake Apopka Rough Fish Removal (\$873,525)
 - Lake George Rough Fish Removal (\$723,700)
 - Data Collection and Analysis Services (\$624,332)
 - Feasibility Studies — Lower and Middle Basins (\$600,000)
 - Surveying Services (\$300,000)
 - Feasibility Studies — Ocklawaha Basin (\$300,000)
 - Lake Apopka Submersed Aquatic Vegetation Restoration (\$300,000)
 - Computer Technology Services (\$209,960)
 - Upper St. Johns River Basin Rough Fish Removal (\$198,700)
 - Consultant Services (\$182,343)

IV. Revenues, Expenditures, and Personnel by Program

- Emerald Marsh Conservation Area 5 Peat Removal — Lake Jem Farms (\$100,000)
- Software Maintenance Services (\$95,806)
- Mapping Services and Aerial Photos (\$75,000)
- Temporary (Contingent) Labor Services (\$20,800)
- First Coast Expressway Mitigation Area Restoration / Enhancement Project (\$15,000)
- Vegetation Management and Planting Services (\$8,000)
- Legal Services / Attorney's Fees (\$1,955)
- Court Reporter and Transcription Services (\$1,111)
- Operating Expenses
 - Insurance and Bonds (\$89,388)
 - Telephone and Communications (\$52,008)
 - Computer Hardware Under \$5,000 (\$52,098)
 - Cellular Telephones and Accessories (\$36,082)
 - Travel — District Business (\$32,529)
 - Repair and Maintenance of Equipment (\$32,040)
 - In-State Training and Related Travel (\$31,743)
 - Training — No Travel (\$21,438)
 - Memberships, Professional Certifications, and Licenses (\$9,512)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$7,960)
 - Advertising (\$6,267)
 - Educational Reimbursements (\$5,662)
 - Office Support Supplies (\$5,347)
 - Recording and Court Costs (\$5,245)
 - Field, Facility, and Fleet — Tools Under \$5,000 (\$5,000)
 - Safety Supplies (\$4,775)
 - Uniforms (\$3,496)
 - Books and Technical Materials (\$2,678)
 - Computer Software (\$2,426)
 - Out of State Travel / Training (\$1,381)
 - Meeting Resources (\$1,227)
 - Office Furniture / Equipment Under \$5,000 (\$1,214)
 - Lake Apopka Rough Fish Removal (\$1,000)
 - Rewards, Recognition, Prizes, and Awards (\$928)
 - Upper St. Johns River Basin Rough Fish Removal (\$500)
 - Subscriptions (\$452)
 - Rental of Other Equipment (\$400)
 - Lake George Rough Fish Removal (\$300)
 - Printing and Reproduction Services (\$18)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$50,965)
 - Office Furniture / Equipment Over \$5,000 (\$23,375)

IV. Revenues, Expenditures, and Personnel by Program

- Fixed Capital Outlay
 - Grove Land Reservoir and Stormwater Treatment Area Project (\$400,000,000)
 - Taylor Creek Reservoir Improvements (\$9,825,000)
 - Land Purchases and Support Services (\$4,880,215)
 - Black Creek Water Resource Development Project (\$1,750,000)
 - C-10 Water Management Area Project (\$1,500,000)
 - Indian River Lagoon Project Design Services (\$500,000)
 - Lake Apopka West Marsh Restoration (\$230,000)
 - Lake George Conservation Area Hydrologic Restoration — Resiliency (\$160,000)
- Interagency Expenditures
 - Alternative Water Supply Non-Water Protection Sustainability Program Placeholder (\$13,600,000)
 - Indian River Lagoon Projects Placeholder (\$10,502,305)
 - Lake Apopka Restoration Placeholder (\$5,500,000)
 - Springs Funding Cost-share Placeholder — Non Project Specific (\$3,500,000)
 - City of DeLand Wiley M Nash Water Reclamation Facility Upgrades (\$2,250,000)
 - Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 4 (\$2,250,000)
 - St. Johns County State Route 16 and County Road 2209 Reclaimed Water Transmission Main Upsizing (\$2,037,437)
 - Tri-County Agricultural Area Water Management Partnership Infield Best Management Practices Program Placeholder (\$2,000,000)
 - Agricultural Cost-share Program Placeholder (\$1,500,000)
 - Loch Haven Chain of Lakes Flood Control and Nutrient Management Plan (\$1,350,000)
 - Volusia County Southwest Regional Wastewater Reclamation Facility (\$1,312,197)
 - City of Ormond Beach Reclaimed Water Supply and Storage (\$1,252,500)
 - City of West Melbourne Ray Bullard Water Reclamation Facility Biological Nutrient Removal Upgrades (\$1,007,438)
 - Green Infrastructure / Resiliency Project Placeholder (\$1,000,000)
 - City of Orange City Industrial Drive Flood Control and Water Quality Enhancement (\$982,980)
 - Merritt Island National Wildlife Refuge C-20-A / Moore Creek Wetland Restoration / Reconnection Project (\$922,500)
 - City of West Melbourne Septic-to-Sewer: Lake Ashley Circle and Manor Place / Dundee Circle Neighborhoods (\$826,244)
 - City of Hawthorne Wastewater Treatment Facility Rehabilitation (\$750,000)
 - Brevard County Sykes Creek Muck Removal Project Phase 2B (\$750,000)
 - City of Crescent City Prospect Street Water Main Replacement (\$750,000)
 - Community of American Beach Water and Sewer District Well and Septic Tank Phase Out (\$744,243)

IV. Revenues, Expenditures, and Personnel by Program

- City of Umatilla Central Avenue Lift Station (\$655,597)
- Orange County Wekiwa Springs Septic Tank Retrofit Project Phase 3 (\$637,500)
- City of Fellsmere State Street Reservoir Expansion (\$546,000)
- Indian River Lagoon Interagency Agreement (\$500,000)
- Brevard County Pioneer Road Denitrification (\$483,750)
- Coastal Wetland Restoration Program (\$400,000)
- Water Conservation Program (\$168,545)
- City of Leesburg Turnpike Wastewater Treatment Facility Nuvoda Full Scale Pilot (\$115,791)
- City of Ormond Beach Stormwater Outfall Flood Protection (\$112,500)
- Gainesville Regional Utilities Water Efficient Toilet Exchange Program (\$52,500)
- Orange County Utilities Commercial Accounts Water Wise Neighbor Program Conservation (\$51,502)
- Water Conservation Rebate Program (\$50,000)
- Abandoned Artesian Well Plugging (\$40,000)
- Orlando Utilities Commission Water Conservation Rebates (\$33,900)
- Withlacoochee Regional Water Supply Authority Regional Irrigation System Evaluation Program (\$15,000)
- Debt Services
 - Debt Service Principal — Software Subscription (\$15,131)
 - Debt Service Interest — Software Subscription (\$2,299)

IV. Revenues, Expenditures, and Personnel by Program

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

Program Description

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

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

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 7,390,210	\$ 7,408,356	\$ 8,467,914	\$ 9,650,131	\$ 9,590,068	\$ (60,063)	-0.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	4,356,032	3,813,704	3,868,420	5,127,590	5,108,515	(19,075)	-0.4%
Operating Expenses	5,523,393	5,041,245	5,517,540	6,808,432	8,079,904	1,271,472	18.7%
Operating Capital Outlay	908,173	1,806,968	1,468,298	1,391,591	1,800,299	408,708	29.4%
Fixed Capital Outlay	4,091,844	8,249,674	3,960,572	8,117,847	14,593,107	6,475,260	79.8%
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	51,331	197,258	160,000	198,940	38,940	24.3%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 22,269,652	\$ 26,371,278	\$ 23,480,002	\$ 31,255,591	\$ 39,370,833	\$ 8,115,242	26.0%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 9,590,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,590,068
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	2,132,680	1,210,386	-	6,136	1,758,887	426	5,108,515
Operating Expenses	6,784,904	-	-	-	1,295,000	-	8,079,904
Operating Capital Outlay	1,800,299	-	-	-	-	-	1,800,299
Fixed Capital Outlay	8,582,000	-	-	-	6,011,107	-	14,593,107
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	198,940	-	-	-	-	-	198,940
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 29,088,891	\$ 1,210,386	\$ -	\$ 6,136	\$ 9,064,994	\$ 426	\$ 39,370,833

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	98.15	\$ 6,601,304	\$ 9,590,068	\$ -	\$ 9,590,068
Other Personal Services	-	-	-	-	-
Contracted Services	6.49	270,000	3,343,066	1,765,449	5,108,515
Operating Expenses			6,784,904	1,295,000	8,079,904
Operating Capital Outlay			1,800,299	-	1,800,299
Fixed Capital Outlay			-	14,593,107	14,593,107
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	198,940	198,940
Reserves — Emergency Response			-	-	-
TOTAL			\$ 21,518,337	\$ 17,852,496	\$ 39,370,833

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	99.40	99.36	100.96	98.91	98.15	(0.76)	-0.8%
Contingent Worker	4.33	4.33	4.33	6.49	6.49	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.44	0.44	0.47	0.51	0.50	(0.01)	-2.0%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	104.17	104.13	105.76	105.91	105.14	(0.77)	-0.7%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

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

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

Fluctuations during the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, are noticeable under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 4.6 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state's FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The 61.7 percent, or \$560,125, increase in Operating Capital Outlay was due to increases for the replacement of vehicles that meet or exceed the District's replacement criteria (\$518,742) and Software Subscription Right of Use (136,619), which are offset by a decrease in Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$135,822). All debt within 3.0 is directly related to the implementation of GASB 87 pertaining to Lessee agreements and GASB 96 related to SBITAs. Under GASB 87, leases are no longer classified as operating and capital leases, instead, the underlying assumption is that leases are considered financing when the agreement is non-cancelable by both parties. The District has leased office space in Jacksonville since 1986 and the current lease expires in December 2031. These do not include borrowing or bonding.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Fixed Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$9,650,131 compared to the actual audited expenditures in FY 2022–23 of \$8,467,914 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services are budgeted based on planned work, especially in Vegetation Management and Planting Services, which relies heavily on environmental factors, such as rainfall, for vegetation growth or the ability to plant, resulting in

IV. Revenues, Expenditures, and Personnel by Program

variances between actual needs and budget. Operating Expenses, when comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, show a 23.4 percent, or \$1,290,892, increase due mainly to increases in the use of Chemical Supplies for plant management and a specific state appropriation in FY 2023–24 for an Invasive Plant Control Placeholder. Fixed Capital Outlay shows a substantial increase of 105 percent, or \$4,157,275, primarily due to increases in S-157 Rehabilitation (\$389,026), Field Activities — Land Management (\$632,933), and Burrell Lock Rehabilitation (\$2,502,000).

Budget Variances

The program budget for Operation and Maintenance of Works and Lands in the FY 2024–25 Adopted Budget has a 26 percent, or \$8,115,242, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance. With these adjustments, Salaries and Benefits will increase overall. However, there is a 0.6 percent, or \$60,063, decrease in this program due to the reallocation of 0.76 FTEs to program 2.0.
- Contracted Services will decrease by 0.4 percent, or \$19,075, due to projected decreases in Lake Apopka North Shore Water Yield and Solar Farm Resilience (\$100,000), Mapping Services and Aerial Photos (\$52,200), Vegetation Management and Planting Services (\$49,157), Oracle Enterprise Content Management System Developer Upgrade (\$43,318), Consultant Services (\$43,038), Remove / Mulch Canal Vegetation (\$25,000), Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$4,299), and Software Maintenance Services (\$3,691), which are offset by increases in Court Reporter and Transcription Services (\$735), Pest Control (\$900), Legal Services / Attorney’s Fees (\$1,294), Lake Jesup Conservation Area (\$2,500), Electrical Services (\$3,000), Coastal Oaks Preserve (\$6,570), Security Services (\$8,000), Longleaf Pine Preserve (\$19,000), Computer Technology Services (\$39,222), and West Augustine — Twelve Mile Swamp (\$220,407).
- Operating Expenses will increase by 18.7 percent, or \$1,271,472, due to projected increases in Subscriptions (\$1), Meeting Resources (\$18), Travel — District Business (\$24), Advertising (\$130), Memberships, Professional Certifications, and Licenses (\$145), Recording and Court Costs (\$470), Books and Technical Materials (\$502), Uniforms (\$1,795), Seeds, Sod, Shrubs, and Fertilizer (\$2,000), In-State Training and Related Travel (\$2,231), Office Support Supplies (\$2,406), Rental of Other Equipment (\$3,087), Educational Reimbursements (\$4,230), Safety Supplies (\$9,991), Rental of Buildings and Property (\$20,000), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$35,796), Tires and Tubes (\$40,000), Motor Fuels and Lubricants (\$54,818), Rental of Charter Aircraft and Pilot for Land Management Activities (\$70,000), Repair and Maintenance of Equipment (\$116,469), Repair and Maintenance of Property and Works (\$140,944), Utilities (\$230,000), Repair and

IV. Revenues, Expenditures, and Personnel by Program

Maintenance of Buildings (\$276,306), and Insurance and Bonds (\$504,326), which are offset by decreases in Chemical Supplies (\$177,000), Fire Management — Prescribed Burns (\$40,000), Computer Hardware Under \$5,000 (\$10,063), Field, Facility, and Fleet — Tools Under \$5,000 (\$4,311), Office Furniture / Equipment Under \$5,000 (\$3,567), Telephone and Communications (\$3,028), Cellular Telephones and Accessories (\$2,099), Out of State Travel / Training (\$1,936), Printing and Reproduction Services (\$1,569), Rewards, Recognition, Prizes, and Awards (\$267), Training — No Travel (\$202), Computer Software (\$141), and Promotional Activities (\$34).

- Operating Capital Outlay will increase by 29.4 percent, or \$408,708, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$6,350), Computer Hardware Over \$5,000 (\$8,172), Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$120,523), and Motor Vehicles (\$273,663).
- Fixed Capital Outlay will increase by 79.8 percent, or \$6,475,260, due to projected increases in Field Activities — Land Management (\$40,440), Seal Tom Lawton Parking Lot (\$50,000), Security Residence Repairs and Upgrades (\$62,000), Manatee Barriers (\$62,407), District Headquarters Generator Control Panel Upgrades (\$75,000), District Headquarters Restroom / Breakroom Renovations (\$85,000), Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$100,000), Upgrade Lake Apopka North Shore Pump Stations with Remote Operations (\$120,000), Sawgrass Lake Pump Station — North Rehabilitation (\$150,000), C-54 Erosion Repairs (\$150,000), Infrastructure Rehabilitation and Improvements (\$203,405), Stabilize Roach Road Slope with Geosynthetic (SOX) (\$250,000), Palm Bay Service Center Fleet Building Roof Replacement (\$325,000), Chip Seal Fellsmere Grade (\$350,000), Levee Repairs (\$370,918), Lake Apopka Lock and Dam Rehabilitation (\$400,000), District Headquarters Chiller #1 Replacement (\$425,000), Facility Maintenance and Security Upgrades (\$1,800,000), S-157 Rehabilitation (\$2,609,469), and Operational Support Placeholder (\$5,000,000), which were offset by decreases in Burrell Lock Rehabilitation (\$2,252,000), Pave Fellsmere Grade from CR507 to Fellsmere Grade Recreational Area (\$949,211), Lake Apopka Wildlife Drive Levee Repairs (\$495,918), L-73, Section 2 (Jane Green), L-74N, and L-74W Levee Erosion Repair (\$328,506), District Headquarters Chiller #3 Replacement (\$300,000), Upper Basin Levee Capping (\$230,000), District Headquarters Laboratory Upgrades (\$207,000), Lake Apopka Refurbish Duda Pump Station (\$164,868), Upper Basin Remove Fabriform and Restabilize with Riprap (\$150,000), Pole Barn Build — Lake George and Sunnyhill Field Stations (\$125,000), Lake Apopka Loop Trail Upgrades (\$100,000), Lake Apopka Wildlife Drive Flex Pave (\$100,000), Orange Creek Restoration Area (\$99,189), Lease Right of Use (\$95,000), District Headquarters Culvert Replacement (\$90,260), District Headquarters Executive Roof Replacement (\$75,000), Upper Basin Refurbish Pump Station and Water Control Structure Buildings (\$75,000), CS-1 and C-54 Boat Ramp Improvements (\$75,000), Pump Management / Remote Gate Operations (\$60,000), Sunland Citrus (\$45,000), District Headquarters Heating, Ventilation, and Air Conditioning Replacements (\$45,000), Palm Bay Service Center Variable Air Valves Replacement (\$38,000), Walkways /

IV. Revenues, Expenditures, and Personnel by Program

Platforms in Support of Data Collection (\$25,000), Lake Jesup Conservation Area (\$12,000), Airboat Crossing Rehabilitation (\$7,400), Stick Marsh Pump Station Unit 4 Upgrade to Axial Flow Pumps (\$5,820), and Moss Bluff Heating, Ventilation, and Air Conditioning Replacements (\$3,207).

- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs as well as an anticipated increase for the lease agreement related to the GASB 87 statement pertaining to lessee agreements.

IV. Revenues, Expenditures, and Personnel by Program

Major Budget Items

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

- Salaries and Benefits – \$9,590,068 for 98.15 FTEs
 - 3.1 Land Management (30.97 FTEs)
 - 3.2 Works (31.2 FTEs)
 - 3.3 Facilities (5.5 FTEs)
 - 3.4 Invasive Plant Control (8.06 FTEs)
 - 3.5 Other Operations and Maintenance Activities (3 FTEs)
 - 3.6 Fleet Services (14.5 FTEs)
 - 3.7 Technology and Information Services (4.92 FTEs)
- Contracted Services
 - Vegetation Management and Planting Services (\$2,878,047)
 - Fire Management — Prescribed Burns (\$430,000)
 - Locktending Services (\$271,008)
 - Janitorial Services (\$250,000)
 - West Augustine — Twelve Mile Swamp (\$220,407)
 - Mechanical Services (\$215,000)
 - Computer Technology Services (\$212,676)
 - Security Services (\$141,000)
 - Software Maintenance Services (\$117,044)
 - Consultant Services (\$72,253)
 - Surveying Services (\$60,000)
 - Remove / Mulch Canal Vegetation (\$50,000)
 - Pest Control (\$41,000)
 - Electrical Services (\$38,000)
 - Coastal Oaks Preserve (\$26,280)
 - Mapping Services and Aerial Photos (\$25,000)
 - Longleaf Pine Preserve (\$24,000)
 - Environmental Management (\$23,000)
 - Restoration / Enhancement Project in Indian River Lagoon — 528 Improvements (\$4,400)
 - Legal Services / Attorney's Fees (\$4,400)
 - Lake Jesup Conservation Area (\$2,500)
 - Court Reporter and Transcription Services (\$2,500)
- Operating Expenses
 - Utilities (\$1,258,000)
 - Chemical Supplies (\$1,175,000)
 - Insurance and Bonds (\$1,037,965)
 - Motor Fuels and Lubricants (\$955,000)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$722,250)
 - Repair and Maintenance of Equipment (\$608,928)
 - Repair and Maintenance of Property and Works (\$600,391)
 - Repair and Maintenance of Buildings (\$523,000)
 - Chemical Supplies — Invasive Plant Management (\$200,000)

IV. Revenues, Expenditures, and Personnel by Program

- Rental of Charter Aircraft and Pilot for Land Management Activities (\$195,000)
- Rental of Buildings and Property (\$182,000)
- Tires and Tubes (\$140,000)
- Telephone and Communications (\$52,679)
- Computer Hardware Under \$5,000 (\$50,747)
- In-State Training and Related Travel (\$48,668)
- Safety Supplies (\$47,991)
- Seeds, Sod, Shrubs, and Fertilizer (\$44,000)
- Cellular Telephones and Accessories (\$36,549)
- Rental of Other Equipment (\$31,300)
- Janitorial Supplies (\$30,000)
- Travel — District Business (\$21,288)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$21,000)
- Permits and Other Fees (\$20,200)
- Uniforms (\$19,082)
- Office Support Supplies (\$10,632)
- Office Furniture / Equipment Under \$5,000 (\$10,157)
- Memberships, Professional Certifications, and Licenses (\$6,158)
- Educational Reimbursements (\$5,735)
- Training — No Travel (\$5,167)
- Freight, Moving, and Storage (\$5,000)
- Recording and Court Costs (\$2,800)
- Other Utilities (\$2,500)
- Computer Software (\$2,458)
- Printing and Reproduction Services (\$2,040)
- Meeting Resources (\$1,760)
- Books and Technical Materials (\$1,525)
- Out of State Travel / Training (\$1,399)
- Advertising (\$750)
- Promotional Activities (\$500)
- Rewards, Recognition, Prizes, and Awards (\$282)
- Subscriptions (\$3)
- Operating Capital Outlay
 - Motor Vehicles (\$1,125,000)
 - Field, Facility, and Fleet — Equipment and Tools Over \$5,000 (\$600,000)
 - Computer Hardware Over \$5,000 (\$51,622)
 - Office Furniture / Equipment Over \$5,000 (\$23,677)
- Fixed Capital Outlay
 - Operational Support Placeholder (\$5,000,000)
 - S-157 Rehabilitation (\$3,000,000)
 - Facility Maintenance and Security Upgrades (\$1,800,000)
 - Field Activities — Land Management (\$1,038,700)
 - District Headquarters Chiller #1 Replacement (\$425,000)
 - Lake Apopka Lock and Dam Rehabilitation (\$400,000)
 - Levee Repairs (\$375,000)

IV. Revenues, Expenditures, and Personnel by Program

- Chip Seal Fellsmere Grade (\$350,000)
- Palm Bay Service Center Fleet Building Roof Replacement (\$325,000)
- Infrastructure Rehabilitation and Improvements (\$300,000)
- Burrell Lock Rehabilitation (\$250,000)
- Stabilize Roach Road Slope with Geosynthetic (SOX) (\$250,000)
- Sawgrass Lake Pump Station — North Rehabilitation (\$150,000)
- C-54 Erosion Repairs (\$150,000)
- Infrastructure Improvements (\$150,000)
- Upgrade Lake Apopka North Shore Pump Stations with Remote Operations (\$120,000)
- Lake Apopka North Shore Miscellaneous Infrastructure Improvements (\$100,000)
- District Headquarters Restroom / Breakroom Renovations (\$85,000)
- Walkways / Platforms in Support of Data Collection (\$75,000)
- District Headquarters Generator Control Panel Upgrades (\$75,000)
- Manatee Barriers (\$62,407)
- Security Residence Repairs and Upgrades (\$62,000)
- Seal Tom Lawton Parking Lot (\$50,000)
- Debt Services
 - Debt Service — Long-Term Lease (\$181,285)
 - Debt Service Principal — Software Subscription (\$15,326)
 - Debt Service Interest — Software Subscription (\$2,329)

IV. Revenues, Expenditures, and Personnel by Program

E. Program 4.0 — Regulation

Program Description

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

Table 14. Regulation program budget summary

	Fiscal Year 2020–21 (Actual- Audited)	Fiscal Year 2021–22 (Actual- Audited)	Fiscal Year 2022–23 (Actual- Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended– Adopted)	Difference in % (Amended– Adopted)
Salaries and Benefits	\$ 11,716,312	\$ 11,470,209	\$ 13,299,853	\$ 16,826,496	\$ 17,494,949	\$ 668,453	4.0%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	569,183	648,586	408,140	641,486	997,936	356,450	55.6%
Operating Expenses	522,454	422,612	486,749	528,586	583,216	54,630	10.3%
Operating Capital Outlay	43,169	12,221	276,767	82,139	112,263	30,124	36.7%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	65,457	-	26,321	26,321	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,851,118	\$ 12,553,628	\$ 14,536,966	\$ 18,078,707	\$ 19,214,685	\$ 1,135,978	6.3%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 17,494,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,494,949
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	988,155	-	-	9,146	-	635	997,936
Operating Expenses	583,216	-	-	-	-	-	583,216
Operating Capital Outlay	112,263	-	-	-	-	-	112,263
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	26,321	-	-	-	-	-	26,321
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 19,204,904	\$ -	\$ -	\$ 9,146	\$ -	\$ 635	\$ 19,214,685

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	152.89	\$ 12,433,260	\$ 17,494,949	\$ -	\$ 17,494,949
Other Personal Services	-	-	-	-	-
Contracted Services	0.45	18,810	988,155	9,781	997,936
Operating Expenses			583,216	-	583,216
Operating Capital Outlay			112,263	-	112,263
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	26,321	26,321
Reserves — Emergency Response			-	-	-
TOTAL			\$ 19,178,583	\$ 36,102	\$ 19,214,685

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	136.94	137.03	145.63	146.12	152.89	6.77	4.6%
Contingent Worker	-	-	0.45	0.45	0.45	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	0.38	0.38	0.42	0.53	0.54	0.01	1.9%
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	137.32	137.41	146.50	147.10	153.88	6.78	4.6%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there are noticeable changes in expenditures under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 10.9 percent compared to the total budget for FY 2022–23 primarily due to districtwide vacancies, combined with annual turnover. The 541.1 percent, or \$233,598, increase in expenditures under Operating Capital Outlay is primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$192,687). The District’s Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing the actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations are indicated for Salaries and Benefits, Contracted Services, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$16,826,496 compared to the actual audited expenditures in FY 2022–23 of \$13,299,853 to align with the Governor’s FY 2023–24 Framework for Freedom Budget. The District’s budget was modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. The increase of 57.2 percent, or \$233,346, in Contracted Services was largely due to increases in Consultant Services (\$35,339), Oracle Enterprise Content Management System Developer Upgrade (\$58,544), and Computer Technology Services (\$76,013).

Budget Variances

The program budget for Regulation in the FY 2024–25 Adopted Budget has a 6.3 percent, or \$1,135,978, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor’s Focus on Florida’s Future Budget, the District’s budget is being modified to potentially grant merit pay increases based on an employee’s documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 11 FTEs and a reallocation of 4.24 FTEs to program 2.0. With these adjustments, Salaries and Benefits will increase by 4 percent, or \$668,453.
- Contracted Services will increase by 55.6 percent, or \$356,450, due to projected increases in Court Reporter and Transcription Services (\$1,303), Data Collection and Analysis Services (\$1,500), Legal Services / Attorney’s Fees (\$2,294), Software Maintenance Services (\$15,294), Computer Technology Services (\$82,650), and Consultant Services (\$335,953), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$58,544) and Mobile Irrigation Lab for Consumptive Use Permitting Compliance (\$24,000).
- Operating Expenses will increase by 10.3 percent, or \$54,630, due to projected increases in Subscriptions (\$2), Rewards, Recognition, Prizes, and Awards (\$5),

IV. Revenues, Expenditures, and Personnel by Program

Uniforms (\$5), Printing and Reproduction Services (\$21), Meeting Resources (\$31), Office Furniture / Equipment Under \$5,000 (\$44), Out of State Travel / Training (\$86), Office Support Supplies (\$104), Computer Software (\$151), Memberships, Professional Certifications, and Licenses (\$255), Travel — District Business (\$310), Advertising (\$312), In-State Training and Related Travel (\$1,012), Field, Facility, and Fleet — Tools Under \$5,000 (\$1,117), Books and Technical Materials (\$1,141), Cellular Telephones and Accessories (\$2,255), Telephone and Communications (\$3,252), Repair and Maintenance of Equipment (\$10,719), and Insurance and Bonds (\$50,806), which are offset by decreases in Computer Hardware Under \$5,000 (\$6,527), Postage and / or Courier Service (\$5,000), Recording and Court Costs (\$2,947), Educational Reimbursements (\$1,300), Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$1,117), and Training — No Travel (\$107).

- Operating Capital Outlay will increase by 36.7 percent, or \$30,124, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$11,883) and Computer Hardware Over \$5,000 (\$18,241).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$17,494,949 for 152.89 FTEs
 - 4.1 Consumptive Use Permitting (26.49 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (4.26 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (91.37 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (23.44 FTEs)
 - 4.5 Technology and Information (7.33 FTEs)
- Contracted Services
 - Consultant Services (\$431,917)
 - Computer Technology Services (\$317,071)
 - Software Maintenance Services (\$144,680)
 - Data Collection and Analysis Services (\$50,000)
 - Legal Services / Attorney's Fees (\$22,611)
 - Temporary (Contingent) Labor Services (\$18,810)
 - Court Reporter and Transcription Services (\$12,847)
- Operating Expenses
 - Insurance and Bonds (\$134,988)
 - Telephone and Communications (\$78,539)
 - Computer Hardware Under \$5,000 (\$75,656)
 - Cellular Telephones and Accessories (\$54,488)
 - Repair and Maintenance of Equipment (\$48,714)
 - Recording and Court Costs (\$43,389)
 - Postage and / or Courier Service (\$22,000)
 - In-State Training and Related Travel (\$15,536)
 - Travel — District Business (\$14,603)

IV. Revenues, Expenditures, and Personnel by Program

- Advertising (\$13,583)
- Books and Technical Materials (\$11,337)
- Safety Supplies (\$11,275)
- Training — No Travel (\$10,842)
- Memberships, Professional Certifications, and Licenses (\$9,219)
- Educational Reimbursements (\$8,550)
- Office Support Supplies (\$6,452)
- Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$6,240)
- Uniforms (\$5,162)
- Field, Facility, and Fleet — Tools Under \$5,000 (\$4,931)
- Computer Software (\$3,664)
- Out of State Travel / Training (\$2,086)
- Office Furniture / Equipment Under \$5,000 (\$808)
- Rewards, Recognition, Prizes, and Awards (\$622)
- Meeting Resources (\$308)
- Printing and Reproduction Services (\$206)
- Subscriptions (\$18)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$76,963)
 - Office Furniture / Equipment Over \$5,000 (\$35,300)
- Debt Services
 - Debt Service Principal — Software Subscription (\$22,849)
 - Debt Service Interest — Software Subscription (\$3,472)

IV. Revenues, Expenditures, and Personnel by Program

F. Program 5.0 — Outreach

Program Description

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

Table 15. Outreach program budget summary

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 919,618	\$ 1,012,388	\$ 1,082,118	\$ 1,270,595	\$ 1,379,978	\$ 109,383	8.6%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	46,245	43,022	42,736	115,299	118,312	3,013	2.6%
Operating Expenses	78,745	86,317	276,882	320,511	352,654	32,143	10.0%
Operating Capital Outlay	3,408	966	20,574	12,126	8,694	(3,432)	-28.3%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	4,850	-	2,038	2,038	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,048,016	\$ 1,142,693	\$ 1,427,160	\$ 1,718,531	\$ 1,861,676	\$ 143,145	8.3%

SOURCE OF FUNDS
Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,379,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,379,978
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	117,339	-	-	910	-	63	118,312
Operating Expenses	352,654	-	-	-	-	-	352,654
Operating Capital Outlay	8,694	-	-	-	-	-	8,694
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	2,038	-	-	-	-	-	2,038
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 1,860,703	\$ -	\$ -	\$ 910	\$ -	\$ 63	\$ 1,861,676

RATE, OPERATING, AND NON-OPERATING
Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	11.28	\$ 978,694	\$ 1,379,978	\$ -	\$ 1,379,978
Other Personal Services	-	-	-	-	-
Contracted Services	-	-	57,554	60,758	118,312
Operating Expenses			352,654	-	352,654
Operating Capital Outlay			8,694	-	8,694
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	2,038	2,038
Reserves — Emergency Response			-	-	-
TOTAL			\$ 1,798,880	\$ 62,796	\$ 1,861,676

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					(Amended–Adopted) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	10.31	10.31	10.40	10.28	11.28	1.00	9.7%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-
Intern	-	-	-	0.01	0.01	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	10.31	10.31	10.40	10.29	11.29	1.00	9.7%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

The District continues to maintain a proactive outreach program. New technology and electronic media, such as social media, e-newsletters, websites, and virtual classrooms, have helped streamline the delivery of information and expand the reach of 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 2024–25 the program's FTEs will increase to 11.28.

During the three-year comparison period of actual audited expenditures, between FY 2020–21 and FY 2022–23, there are noticeable changes in expenditures under Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. Salaries and Benefits show an increase of 11.4 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state's FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. The increase of 251.6 percent, or \$198,137, under Operating Expenses was mainly due to an increase in Educational Supplies in support of the District's educational water conservation program (\$158,833). The increase of \$17,166 under Operating Capital Outlay is primarily due to cross-charges to comply with GASB 96 requirements for SBITAs (\$14,276). The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB statement. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$1,270,595 compared to the actual audited expenditures in FY 2022–23 of \$1,082,118 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group

IV. Revenues, Expenditures, and Personnel by Program

Insurance. Contracted Services increased by 169.8 percent, or \$72,563, mainly due to increases in Legislative Services (\$18,000) for a shared position in Washington D.C. funded by Florida's five water management districts and the Blue School Grant Program (\$39,792). Operating Expenses increased by 15.8 percent, or \$43,629, primarily due to an increase in Promotional Activities (\$38,033).

Budget Variances

The program budget for Outreach in the FY 2024–25 Adopted Budget has an 8.3 percent, or \$143,145, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE. With these adjustments, Salaries and Benefits will increase by 8.6 percent, or \$109,383.
- Contracted Services will increase by 2.6 percent, or \$3,013, due to projected increases in Software Maintenance Services (\$1,325) and Computer Technology Services (\$6,652), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$4,471), Consultant Services (\$256), Legal Services / Attorney's Fees (\$151), and Court Reporter and Transcription Services (\$86).
- Operating Expenses will increase by 10 percent, or \$32,143, due to projected increases in Uniforms (\$1), Out of State Travel / Training (\$9), Computer Software (\$16), Training — No Travel (\$21), Cellular Telephones and Accessories (\$231), Telephone and Communications (\$332), Office Support Supplies (\$500), Educational Reimbursements (\$507), Repair and Maintenance of Equipment (\$681), Travel — District Business (\$696), Insurance and Bonds (\$4,025), Office Furniture / Equipment Under \$5,000 (\$9,998), and Educational Supplies (\$35,000), which are offset by decreases in Promotional Activities (\$18,500), Rewards, Recognition, Prizes, and Awards (\$496), Computer Hardware Under \$5,000 (\$416), Meeting Resources (\$202), Recording and Court Costs (\$155), Books and Technical Materials (\$44), Advertising (\$21), In-State Training and Related Travel (\$20), Memberships, Professional Certifications, and Licenses (\$17), Printing and Reproduction Services (\$2), and Subscriptions (\$1).
- Operating Capital Outlay will decrease by 28.3 percent, or \$3,432, due to a projected decrease in Office Furniture / Equipment Over \$5,000 (\$4,905), which is offset by an increase in Computer Hardware Over \$5,000 (\$1,473).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

IV. Revenues, Expenditures, and Personnel by Program

Major Budget Items

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

- Salaries and Benefits – \$1,379,978 for 11.28 FTEs
 - 5.1 Water Resource Education (1.8 FTE)
 - 5.2 Public Information (8.41 FTEs)
 - 5.4 Lobbying/Legislative Affairs/Cabinet Affairs (0.5 FTEs)
 - 5.6 Technology and Information Services (0.57 FTEs)
- Contracted Services
 - Blue School Grant Program (\$60,000)
 - Computer Technology Services (\$24,554)
 - Legislative Services (\$18,000)
 - Software Maintenance Services (\$11,205)
 - Consultant Services (\$3,978)
 - Legal Services / Attorney's Fees (\$367)
 - Court Reporter and Transcription Services (\$208)
- Operating Expenses
 - Educational Supplies (\$201,500)
 - Promotional Activities (\$56,000)
 - In-State Training and Related Travel (\$13,373)
 - Subscriptions (\$11,700)
 - Office Furniture / Equipment Under \$5,000 (\$11,016)
 - Travel — District Business (\$10,922)
 - Insurance and Bonds (\$10,454)
 - Printing and Reproduction Services (\$9,015)
 - Telephone and Communications (\$6,082)
 - Computer Hardware Under \$5,000 (\$5,859)
 - Cellular Telephones and Accessories (\$4,220)
 - Repair and Maintenance of Equipment (\$3,514)
 - Training — No Travel (\$2,699)
 - Memberships, Professional Certifications, and Licenses (\$2,284)
 - Office Support Supplies (\$1,570)
 - Uniforms (\$910)
 - Educational Reimbursements (\$662)
 - Computer Software (\$284)
 - Recording and Court Costs (\$233)
 - Out of State Travel / Training (\$162)
 - Books and Technical Materials (\$127)
 - Advertising (\$50)
 - Rewards, Recognition, Prizes, and Awards (\$13)
 - Meeting Resources (\$5)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$5,960)
 - Office Furniture / Equipment Over \$5,000 (\$2,734)
- Debt Services
 - Debt Service Principal — Software Subscription (\$1,770)
 - Debt Service Interest — Software Subscription (\$268)

IV. Revenues, Expenditures, and Personnel by Program

G. Program 6.0 — Management and Administration

Program Description

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

Table 16. Management and Administration program budget summary

	Fiscal Year 2020–21 (Actual-Audited)	Fiscal Year 2021–22 (Actual-Audited)	Fiscal Year 2022–23 (Actual-Audited)	Fiscal Year 2023–24 (Amended Budget)	Fiscal Year 2024–25 (Adopted Budget)	Difference in \$ (Amended–Adopted)	Difference in % (Amended–Adopted)
Salaries and Benefits	\$ 5,729,679	\$ 5,496,258	\$ 6,019,602	\$ 7,227,669	\$ 7,616,001	\$ 388,332	5.4%
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	588,496	702,320	570,587	770,556	797,624	27,068	3.5%
Operating Expenses	3,004,006	2,898,458	3,060,197	3,515,898	3,936,889	420,991	12.0%
Operating Capital Outlay	34,453	9,746	207,905	64,176	82,802	18,626	29.0%
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	-	-	49,012	-	19,414	19,414	100.0%
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 9,356,634	\$ 9,106,782	\$ 9,907,303	\$11,578,299	\$12,452,730	\$ 874,431	7.6%

SOURCE OF FUNDS

Fiscal Year 2024–25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 7,616,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,616,001
Other Personal Services	-	-	-	-	-	-	-
Contracted Services	790,410	-	-	6,746	-	468	797,624
Operating Expenses	3,936,889	-	-	-	-	-	3,936,889
Operating Capital Outlay	82,802	-	-	-	-	-	82,802
Fixed Capital Outlay	-	-	-	-	-	-	-
Interagency Expenditures (Cooperative Funding)	-	-	-	-	-	-	-
Debt	19,414	-	-	-	-	-	19,414
Reserves — Emergency Response	-	-	-	-	-	-	-
TOTAL	\$ 12,445,516	\$ -	\$ -	\$ 6,746	\$ -	\$ 468	\$12,452,730

RATE, OPERATING, AND NON-OPERATING

Fiscal Year 2024–25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	58.94	\$ 5,335,446	\$ 7,616,001	\$ -	\$ 7,616,001
Other Personal Services	-	-	-	-	-
Contracted Services	0.48	20,000	790,411	7,213	797,624
Operating Expenses			3,936,889	-	3,936,889
Operating Capital Outlay			82,802	-	82,802
Fixed Capital Outlay			-	-	-
Interagency Expenditures (Cooperative Funding)			-	-	-
Debt			-	19,414	19,414
Reserves — Emergency Response			-	-	-
TOTAL			\$ 12,426,103	\$ 26,627	\$ 12,452,730

WORKFORCE

Fiscal Years 2020–21, 2021–22, 2022–23, 2023–24, and 2024–25

WORKFORCE CATEGORY	Fiscal Year					(Amended– Adopted) 2023–24 to 2024–25	
	2020–21	2021–22	2022–23	2023–24	2024–25	Difference	% Change
Authorized Positions	57.29	57.24	58.12	57.46	58.94	1.48	2.6%
Contingent Worker	-	-	1.64	0.87	0.48	(0.39)	-44.8%
Other Personal Services	-	-	-	-	-	-	-
Intern	0.15	0.15	0.03	0.51	0.51	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	57.44	57.39	59.79	58.84	59.93	1.09	1.9%

IV. Revenues, Expenditures, and Personnel by Program

Trends and Changes

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

During the three-year comparison period of actual audited expenditures, from FY 2020–21 through FY 2022–23, there were noticeable increases in expenditures under Salaries and Benefits and Operating Capital Outlay. Salaries and Benefits show an increase of 2.9 percent compared to the total budget for FY 2022–23 primarily due to proactive recruiting for districtwide vacancies, alignment with the 5.38 percent inflation adjustment in the state's FY 2022–23 budget, as well as changes to the FTEs administering the program based on needs and commensurate with experience and qualifications and a statutory increase in FRS employer contributions. Operating Capital Outlay experienced a 503.4 percent increase primarily due to an increase in Software Subscription Right of Use (\$144,276) to comply with GASB 96 requirements for SBITAs. The District's Finance office expenses these items throughout the fiscal year and then processes a one-time annual journal entry to record the expenditures as indicated in the GASB. This explains the decrease between the FY 2022–23 actual audited expenditures and the FY 2023–24 Amended Budget as well for Operating Capital Outlay and Debt Services.

When comparing actual audited expenditures in FY 2022–23 to the FY 2023–24 Amended Budget, variations were indicated for Salaries and Benefits, Contracted Services, Operating Expenses, Operating Capital Outlay, and Debt Services. Salaries and Benefits in the FY 2023–24 Amended Budget were \$7,227,669 compared to the actual audited expenditures in FY 2022–23 of \$6,019,602 to align with the Governor's FY 2023–24 Framework for Freedom Budget. The District's budget was modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget was adjusted to account for increased costs related to the FRS, which were partially offset by an anticipated reduction in Group Insurance. Contracted Services indicated an increase of 35 percent, or \$199,969, primarily due to increases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$60,681) and Computer Technology Services (\$64,584). Operating Expenses increased by \$455,701 mainly due to an increase in Property Appraiser / Tax Collector Commissions (\$360,433).

Budget Variances

The program budget for Management and Administration in the FY 2024–25 Adopted Budget has a 7.6 percent, or \$874,431, increase compared to the FY 2023–24 Amended Budget. Budget categories showing variances include:

- In alignment with the Governor's Focus on Florida's Future Budget, the District's budget is being modified to potentially grant merit pay increases based on an employee's documented performance. In addition, the budget is being adjusted to account for anticipated increased costs related to the FRS and Group Insurance, as well as the addition of 1 FTE and a reallocation of 0.48 FTEs from

IV. Revenues, Expenditures, and Personnel by Program

program 1. With these adjustments, Salaries and Benefits will increase by 5.4 percent, or \$388,332.

- Contracted Services will increase by 3.5 percent, or \$27,068, due to projected increases in Software Maintenance Services (\$5,620), Computer Technology Services (\$50,710), and Training Services (\$70,800), which are offset by decreases in Oracle Enterprise Content Management System Developer Upgrade (\$45,740), Consultant Services (\$28,403), Temporary (Contingent) Labor Services (\$22,988), Legal Services / Attorney's Fees (\$1,869), and Court Reporter and Transcription Services (\$1,062).
- Operating Expenses will increase by 12 percent, or \$420,991, due to projected increases in Rewards, Recognition, Prizes, and Awards (\$609), Training — No Travel (\$634), Travel — District Business (\$3,322), Repair and Maintenance of Equipment (\$4,478), Moving Expenses (\$5,228), In-State Training and Related Travel (\$11,849), Insurance and Bonds (\$29,858), and Property Appraiser / Tax Collector Commissions (\$380,770), which are offset by decreases in Computer Hardware Under \$5,000 (\$8,408), Recording and Court Costs (\$2,513), Educational Reimbursements (\$2,199), Telephone and Communications (\$894), Cellular Telephones and Accessories (\$621), Books and Technical Materials (\$449), Advertising (\$255), Memberships, Professional Certifications, and Licenses (\$208), Office Support Supplies (\$68), Computer Software (\$41), Office Furniture / Equipment Under \$5,000 (\$33), Meeting Resources (\$26), Out of State Travel / Training (\$23), Printing and Reproduction Services (\$17), Subscriptions (\$1), and Uniforms (\$1).
- Operating Capital Outlay will increase by 29 percent, or \$18,626, due to projected increases in Office Furniture / Equipment Over \$5,000 (\$7,740) and Computer Hardware Over \$5,000 (\$10,886).
- Debt Services is reflecting an increase due to the timing of the annual journal entry that will be recorded for FY 2023–24 during the year end closing process for the GASB 96 statement pertaining to SBITAs.

Major Budget Items

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

- Salaries and Benefits – \$7,616,001 for 58.94 FTEs
 - 6.1.1 Executive Direction (8.5 FTEs)
 - 6.1.2 General Counsel (4 FTEs)
 - 6.1.3 Inspector General (1 FTE)
 - 6.1.4 Administrative Support (24.5 FTEs)
 - 6.1.6 Procurement/Contract Administration (8 FTEs)
 - 6.1.7 Human Resources (7 FTEs)
 - 6.1.8 Communications (Telecommunications) (0.53 FTEs)
 - 6.1.9 Technology and Information Services (5.41 FTEs)
- Contracted Services
 - Computer Technology Services (\$233,864)
 - Training Services (\$157,000)
 - Consultant Services (\$127,916)
 - Software Maintenance Services (\$106,710)

IV. Revenues, Expenditures, and Personnel by Program

- Auditing and Accounting Services (\$95,000)
- Safety Training (\$24,300)
- Temporary (Contingent) Labor Services (\$20,000)
- Health and Wellness (\$17,500)
- Legal Services / Attorney's Fees (\$9,778)
- Court Reporter and Transcription Services (\$5,556)
- Operating Expenses
 - Property Appraiser / Tax Collector Commissions (\$3,326,270)
 - Insurance and Bonds (\$99,564)
 - Telephone and Communications (\$57,928)
 - Rewards, Recognition, Prizes, and Awards (\$56,850)
 - Computer Hardware Under \$5,000 (\$55,802)
 - Advertising (\$50,987)
 - Memberships, Professional Certifications, and Licenses (\$42,584)
 - Cellular Telephones and Accessories (\$40,189)
 - Repair and Maintenance of Equipment (\$33,459)
 - Travel — District Business (\$33,211)
 - In-State Training and Related Travel (\$30,694)
 - Travel — Board and Authorized Persons (\$18,000)
 - Office Support Supplies (\$17,102)
 - Training — No Travel (\$11,764)
 - Safety Supplies (\$9,700)
 - Other Utilities (\$8,000)
 - Educational Reimbursements (\$6,306)
 - Recording and Court Costs (\$6,222)
 - Moving Expenses (\$6,000)
 - Meeting Resources (\$5,933)
 - Promotional Activities (\$4,100)
 - Office Furniture / Equipment Under \$5,000 (\$4,007)
 - Books and Technical Materials (\$3,389)
 - Uniforms (\$3,040)
 - Computer Software (\$2,703)
 - Out of State Travel / Training (\$1,539)
 - Field, Facility, and Fleet — Support Supplies and Parts Under \$5,000 (\$700)
 - Subscriptions (\$507)
 - Rental of Training / Meeting Facilities (\$250)
 - Printing and Reproduction Services (\$89)
- Operating Capital Outlay
 - Computer Hardware Over \$5,000 (\$56,766)
 - Office Furniture / Equipment Over \$5,000 (\$26,036)
- Debt Services
 - Debt Service Principal — Software Subscription (\$16,853)
 - Debt Service Interest — Software Subscription (\$2,561)

V. Contacts

V. Contacts



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