Annual Assessment:
Florida's Expenditures and Revenues Related to Water Supply and Water Quality

2023 Edition
Chapter 2

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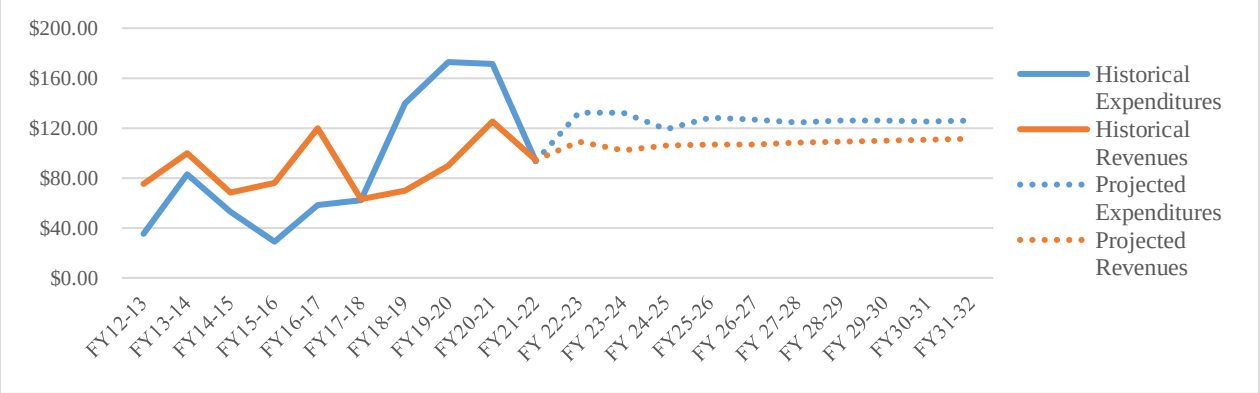
Executive Overview

Chapter 2 discusses expenditures and revenues pertaining to water supply and water quality based on historical patterns. It provides data for completed fiscal years as well as forecasts assuming no significant changes are made. This means that the forecasts do not explicitly take account of the future needs that are developed in chapters 3 and 4.[1] The state information is summarized in the graphs and tables below. As used in this chapter, expenditures are not equivalent to appropriations, but rather reflect disbursements which may lag appropriations by one or more years. The state revenues discussed in this chapter are those that are typically dedicated to the purpose of water supply and water quality.

The first graph and table show the projected state funding gap for water supply, assuming the Legislature continues its current path of expenditures. To maintain the status quo, additional state funds are needed. Further, Chapter 3 will show that state investments above and beyond this level may be needed to achieve the Legislature's intent that sufficient water is available for all existing and future reasonable-beneficial uses and the natural systems, and that the adverse effects of competition for water supplies be avoided.

Historical and Projected Water Supply Funding Gap (in $millions)



Projected Water Supply Funding Gap (in $millions)

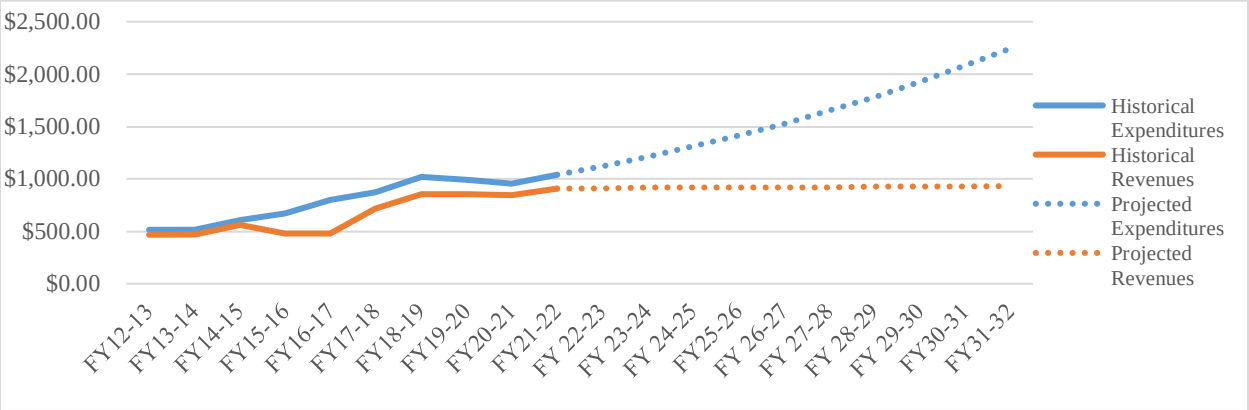
	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Projected Revenues	$109.29	$101.83	$106.34	$106.91	$106.65	$108.27	$108.93	$109.62	$110.63	$111.42
Projected Expenditures	$132.26	$132.26	$119.30	$127.94	$126.50	$124.58	$126.34	$125.81	$125.58	$125.91
Gap	($22.97)	($30.43)	($12.96)	($21.03)	($19.85)	($16.31)	($17.41)	($16.19)	($14.95)	($14.49)

The data in this table is calculated in Table 2.1.1 and Table 2.2.1.

[1] These chapters are available at: http://edr.state.fl.us/Content/natural-resources/index.cfm. (Accessed April 2023.)

The second graph and table show the projected state funding gap for water quality, assuming the Legislature continues its current path of expenditures. To maintain the status quo, additional state funds are needed. Further, Chapter 4 will show that state investments above and beyond this level may be needed to achieve the Legislature's intent of complying with laws and regulations associated with water quality protection and restoration, many of which are federal.

Historical and Projected Water Quality Funding Gap (in $millions)



Projected Water Quality Funding Gap (in $millions)

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Projected Revenues	$908.78	$914.58	$918.65	$921.75	$920.30	$922.75	$925.20	$927.72	$930.06	$932.38
Projected Expenditures	$1,122.27	$1,212.05	$1,309.02	$1,413.74	$1,526.84	$1,648.98	$1,780.90	$1,923.38	$2,077.25	$2,243.43
Gap	($213.49)	($297.47)	($390.37)	($491.99)	($606.54)	($726.23)	($855.70)	($995.66)	($1,147.19)	($1,311.05)

The data in this table is calculated in Table 2.3.7 and Table 2.4.2.

2. Florida's Expenditures and Revenues Related to Water Supply and Water Quality

Florida's waters are the state's most basic and valued resource, providing an array of benefits crucial to existence, quality of life, and the economy. These benefits include water storage, flood protection, water purification, habitat for plant and animal species, recreational and educational opportunities, and scenic beauty. The management, protection, and restoration of Florida's surface water and groundwater require a coordinated effort among various state agencies, water management districts, public and private utilities, local governments, and other stakeholders.

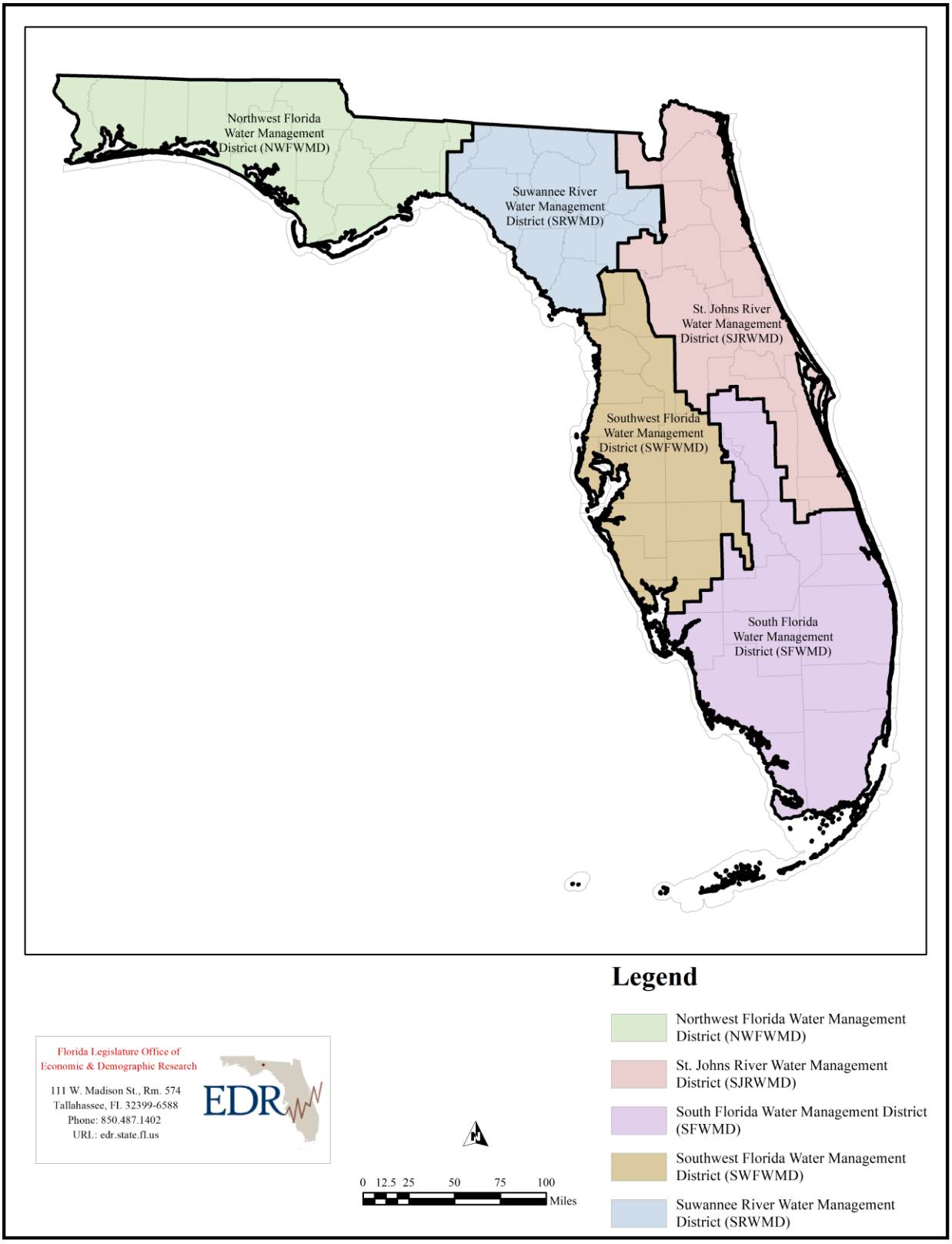
Water resource management in Florida is conducted on a state and regional level.[2] Recognizing that water resource problems vary in magnitude and complexity from region to region across the state, the Legislature vests in the Department of Environmental Protection (DEP) the power and responsibility to accomplish conservation, protection, management, and control of waters of the state, but with enough flexibility to accomplish these ends by delegating powers to the five water management districts (WMDs).[3] Chapter 373, Florida Statutes, provides the WMDs with broad authority to implement a wide range of regulatory and non-regulatory programs that address four areas of responsibility: water supply, water quality, flood protection and floodplain management, and natural systems. The five WMDs are identified in Figure 3.0.1. In addition, state agencies including the Florida Department of Agriculture and Consumer Services and the Florida Fish and Wildlife Conservation Commission implement activities that support water quality protection and restoration.

This section of the report provides an assessment of the various programs and initiatives associated with water supply and water quality. The assessment includes historic and estimated future expenditures on water programs and projects as well as forecasts of revenues used for these purposes.

[See figure on following page]

[2] § 373.016(4)(a), Fla. Stat.
[3] § 373.016(5), Fla. Stat.

Figure 2.0.1 Water Management Districts



2.1 Historical and Projected Water Supply Expenditures

The Office of Economic and Demographic Research (EDR) defines water supply projects or initiatives as activities that appear to directly promote the availability of sufficient water for all existing and future reasonable-beneficial uses and the natural systems. This would include activities associated with increasing available water supplies, providing drinking water infrastructure needed to convey and treat water supplies, and conducting water supply planning initiatives.[4] For the most part, expenditures for water supply occur on the regional and local level with some programs and activities, such as funding assistance and statewide oversight of the water management districts (WMDs), occurring at the state level.

Expenditures of State and Federal Funds

State-appropriated funding is primarily associated with the Drinking Water State Revolving Fund (DWSRF) administered by DEP's Division of Water Restoration Assistance pursuant to section 403.8532, Florida Statutes, and the federal Safe Drinking Water Act.[5] With funding provided by federal and state sources, the DWSRF provides low interest loans that finance infrastructure improvements related to public water systems for the purpose of achieving and maintaining compliance with federal and state law.[6] In order to receive the federal capitalization grant for the state revolving fund, the state must match at least 20 percent of the total grant amount made available to the state.[7] The Fiscal Year 2022-23 appropriation for the DWSRF is $329.36 million, an increase from the previous year's $128.00 million.

In addition to the DWSRF, beginning in Fiscal Year 2017-18, the Water Storage Facility Revolving Loan program was created with an appropriation of $30.0 million.[8] The first disbursements were made in Fiscal Year 2020-21 for a total of $3.22 million. In FY 2021-22, an additional $9.5 million was disbursed. Since Fiscal Year 2012-13, the expenditures for the revolving funds have totaled approximately $857.22 million, with the majority originating from federal funding sources.

In Fiscal Year 2005-06, funding for an alternative water supply grant program was established to provide funds for the WMDs to cost share alternative water supply projects with local applicants.[9] Between Fiscal Year 2005-06 and Fiscal Year 2008-09, $227.70 million was appropriated to this program. The statutory appropriation was repealed in Fiscal Year 2008-09.[10] Of the $227.70 million appropriated, $204.31 has been expended.

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[4] Activities associated with the regulation of public water systems by DEP under the Florida Safe Drinking Water Act, part IV of chapter 403, Florida Statutes, or by the Florida Department of Health under section 381.0062, Florida Statutes, are included when identifiable within EDR's water quality and other water resource-related program component.
[5] 42 U.S.C. §300f et. seq.
[6] § 403.8532(1), Fla. Stat.
[7] 42 U.S.C. § 300j-12(e).
[8] *See* § 12, ch. 2017-10, Laws of Fla.
[9] *See* § 17, ch. 2005-291, Laws of Fla. For more information on alternative water supply projects see Chapter 4 and the project list maintained by DEP available at:
https://fdep.maps.arcgis.com/sharing/rest/content/items/c0fb905537c0497a826efdd6a854d5ff/data. (Accessed January 2023.)
[10] *See* § 1, ch. 2009-68, Laws of Fla.

In Fiscal Year 2019-20, funding was established for a water supply and water resource development grant program. In the first year, $39 million was appropriated from General Revenue (GR) and $1 million from the Water Protection and Sustainability Program Trust Fund (WPSPTF). In Fiscal Year 2020-21, an additional $38.2 million was appropriated from GR and $1.8 million from WPSPTF. Of note, in Fiscal Year 2019-20, $22.48 million of the GR and $0.75 million of the WPSPTF appropriations was expended. In Fiscal Year 2020-21, $6.52 million of the GR and $0.25 million of the WPSPTF appropriations was expended. In Fiscal Year 2021-22, $1.35 million of the GR and $0.46 million of the WPSPTF appropriations was expended.

Table 2.1.1 shows the annual cash expenditures since Fiscal Year 2012-13.[11] Due to the inconsistent history of these expenditures, the forecast relies on a 3-year moving average level of expenditures. Because these funds are provided for fixed capital outlay projects, the expenditures occur over multiple fiscal years.

Table 2.1.1 Water Supply Annual Expenditures and Forecast (in $millions)

History	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Drinking Water Revolving Fund	$34.75	$82.49	$52.95	$27.41	$57.49	$58.58	$138.41	$149.20	$164.39	$91.55
Aid to WMDs for Alternative Water Supply	$0.51	$0.27	$0.17	$1.65	$1.09	$3.42	$1.58	$23.63	$6.77	$1.82
Total	**$35.26**	**$82.77**	**$53.13**	**$29.05**	**$58.58**	**$62.00**	**$140.00**	**$172.82**	**$171.16**	**$93.37**

Forecast	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Total	$132.26	$132.26	$119.30	$127.94	$126.50	$124.58	$126.34	$125.81	$125.58	$125.91

Regional Expenditures

Similar to the analyses for the WMDs' conservation land acquisition and management, in order to identify WMD expenditures related to water supply, EDR reviewed the WMDs' preliminary budgets and tentative budgets developed in accordance with sections 373.535 and 373.536, Florida Statutes, respectively. These budget documents include actual audited expenditures allocated to six program areas and across each of the four areas of responsibility, including water supply.[12]

Table 2.1.2 provides a forecast and details a history of expenditures that the WMDs attributed to the water supply area of responsibility. These expenditures include activities related to water

[11] The personnel expenditures associated with the Drinking Water State Revolving Fund are included within the total personnel expenditures for Water Restoration Assistance, Table 2.3.3.

[12] The six program areas are: 1.0 Water Resources Planning and Monitoring; 2.0 Land Acquisition, Restoration and Public Works; 3.0 Operation and Maintenance of Works and Lands; 4.0 Regulation; 5.0 Outreach; and 6.0 District Management and Administration. The WMDs report expenditures in the four areas of responsibility at the program level only. Each program area contains multiple activities or sub-activities. The program allocation by area of responsibility are estimates since projects and initiatives may serve more than one purpose.

supply assessments, regional water supply plans, alternative water supply, minimum flows and levels and associated recovery or prevention strategies, water conservation initiatives, water resource monitoring and data collection, land acquisition and management, and regulatory water use permitting. To avoid double counting WMD expenditures between the conservation land and water sections of this report, the total expenditures assigned to the "2.1 Land Acquisition" and "3.1 Land Management" activities have been removed[13] from the expenditures in Table 2.1.2 and the WMD water quality tables in Section 2.3. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

Table 2.1.2 Water Management District Water Supply Expenditures (in $millions)

History	*LFY 16-17*	*LFY 17-18*	*LFY 18-19*	*LFY 19-20*	*LFY 20-21*
NWFWMD	$7.90	$5.23	$3.90	$3.13	$4.15
SJRWMD	$42.50	$41.33	$25.78	$33.86	$26.17
SFWMD	$93.71	$92.45	$90.57	$90.57	$110.16
SWFWMD	$26.16	$33.25	$37.34	$44.51	$28.53
SRWMD	$3.93	$5.38	$5.58	$5.86	$5.47
Total	$174.20	$177.64	$163.17	$177.93	$174.49
Forecast	***SFY21-22***	***SFY22-23***	***SFY23-24***	***SFY24-25***	***SFY25-26***
Total	$171.21	$172.68	$172.17	$172.02	$172.29

Source: Annual Budgets of the Water Management Districts.

Table 2.1.3 provides a forecast and details a history of water supply expenditures[14] by special districts[15] that are located in multiple counties. Based on survey results, a portion of the local government expenditures identified in 537 Conservation and Resource Management and 572 Parks and Recreation may be for water supply purposes. Additionally, the Account 533 Water Utility Service Expenditures is included as a water supply expenditure of the respective government type as public utility data cannot be accurately separated from the local government data. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average growth rate as it best fits the nature of the data.

[See table on following page]

[13] While the districts are not required to allocate each activity and sub-activity among the four areas of responsibility, Northwest Florida WMD approximated that 10 percent of land acquisition and management is categorized as Water Supply, and 30 percent to each of Water Quality, Flood Protection, and Natural Systems. These shares are used across all districts and years to address the removal of subcategories 2.1 Land Acquisition and 3.1 Land Management.

[14] For further details on the source and methodology of this data, *see* "Local Expenditures" in Section 1.2 of the Conservation Land Report.

[15] There exists a small number of governmental entities (*e.g.*, utility authorities) that cross counties but are technically not special districts. Their expenditures are included here.

Table 2.1.3 Water Supply Expenditures by Regional Special Districts (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Supply	$281.26	$284.53	$295.20	$293.85	$274.97
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Supply	$293.52	$293.39	$292.81	$297.06	$298.07

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Account 533 and a portion of accounts 537 and 572 are shared out in accordance with local government survey results.

Local Expenditures

Table 2.1.4 provides a forecast and details a history of water supply expenditures by local governments. Based on survey results, a portion of the local government expenditures[16] identified in accounts 537 Conservation and Resource Management and 572 Parks and Recreation may be attributed to water supply. Additionally, the Account 533 Water Utility Service Expenditures is included as a water supply expenditure of the respective government type as public utility data cannot be accurately separated from the local government data. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average growth rate as it best fits the nature of the data.

Table 2.1.4 Water Supply Expenditures by Local Governments (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$315.98	$304.59	$311.87	$327.44	$395.14
Municipalities	$679.20	$729.16	$754.97	$753.24	$1,083.15
Special Districts	$17.71	$19.68	$19.88	$19.63	$20.78
Total	$1,012.90	$1,053.42	$1,086.72	$1,100.31	$1,499.07
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Total	$1,211.01	$1,255.94	$1,309.81	$1,279.46	$1,302.65

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Account 533 and a portion of accounts 537 and 572 are shared out by local government survey.

Private Utility Expenditures

Table 2.1.5 provides a forecast and details a history of water supply expenditures by private drinking water utilities. The basis for this data was provided to EDR by the Florida Public Service

[16] For further details on the source and methodology of this data, *see* "Local Expenditures" in Section 1.2 of the Conservation Land Report.

Commission (PSC) from the annual financial reports submitted by private drinking water utilities within jurisdictional counties. As of December 2022, only 38 of Florida's 67 counties had resolutions or ordinances adopted to impose PSC jurisdiction over private water and wastewater utilities.[17] Because of this, the expenditures from counties outside its jurisdiction were estimated based on per capita utility expenditures. This methodology should provide suitable estimates due to a similar mix of rural and urban counties both in and out of the PSC's jurisdiction. Note that the historic data is in calendar years. For forecasting purposes, it has been converted to state fiscal years. Population growth drives the forecast as utility expenditures are generally expected to follow population growth.

Table 2.1.5 Water Supply Expenditures by Private Drinking Water Utilities (in $millions)

History	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
Total	$44.78	$37.64	$38.71	$40.77	$40.65	$42.64	$41.78	$46.33	$44.55	$49.03
Forecast	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**
Total	$46.86	$47.50	$48.12	$48.72	$49.29	$49.84	$50.37	$50.87	$51.35	$51.81

Source: A historical series was created using data provided by the Florida Public Service Commission.

2.2 Historical and Projected Revenues for Water Supply

EDR is required to forecast "federal, state, regional, and local government revenues dedicated in current law for the purposes… [of projects or initiatives associated with water supply and water quality protection and restoration] or that have been historically allocated for these purposes, as well as public and private utility revenues."[18] There are a variety of revenue sources that support water resources, including specific taxes and fees that are dedicated in law. The following discussion identifies and forecasts the relevant water supply revenues.

State-Appropriated Revenue Sources

The primary sources of state-appropriated revenue for water supply initiatives are federal grants and repayment of loans, which are deposited in the Drinking Water Revolving Loan Trust Fund.[19]

[17] As of the date of this report, there were 38 jurisdictional counties: Alachua, Bradford, Brevard, Broward, Charlotte, Clay, Duval, Escambia, Franklin, Gadsden, Gulf, Hardee, Highlands, Jackson, Lake, Lee, Leon, Levy, Manatee, Marion, Martin, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Seminole, St. Johns, St. Lucie, Sumter, Volusia, and Washington. The non-jurisdictional counties were: Baker, Bay, Calhoun, Citrus, Collier, Columbia, DeSoto, Dixie, Flagler, Gilchrist, Glades, Hamilton, Hendry, Hernando, Hillsborough, Holmes, Indian River, Jefferson, Lafayette, Liberty, Madison, Miami-Dade, Santa Rosa, Sarasota, Suwannee, Taylor, Union, Wakulla, and Walton. For a map of jurisdictional counties, see https://www.floridapsc.com/pscfiles/website-files//PDF/Utilities/WaterAndWastewater/wawmap.pdf. (Accessed February 2023.)

[18] § 403.921(1)(c), Fla. Stat.

[19] § 403.8533, Fla. Stat.

The trust fund is used to provide low-interest loans for planning, engineering, design, and construction of public drinking water systems and improvements to such systems.

Based on a review of state accounts for the last ten fiscal years, a historical data series was constructed for the identified revenues. The Long-Term Revenue Analysis adopted by the Revenue Estimating Conference includes a forecast for federal grants, which is used as the basis for that part of the forecast through Fiscal Year 2031-32. For repayments of loans, a three-year moving average is used for the forecast. The historical series and the forecast are shown in Table 2.2.1.

Table 2.2.1 Revenues Available for Water Supply (in $millions)

History	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Federal Grants	$42.40	$58.39	$21.26	$31.22	$29.69	$26.74	$31.55	$46.34	$39.69	$40.31
Repayment of Loans	$33.09	$41.30	$47.22	$44.83	$90.13	$36.37	$37.98	$43.54	$85.57	$53.97
Total	**$75.49**	**$99.69**	**$68.48**	**$76.05**	**$119.82**	**$63.11**	**$69.53**	**$89.88**	**$125.26**	**$94.28**

Forecast	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Federal Grants	$39.52	$39.96	$40.52	$41.09	$42.15	$42.88	$43.69	$44.58	$45.41	$46.26
Repayment of Loans	$69.77	$61.87	$65.82	$65.82	$64.50	$65.38	$65.24	$65.04	$65.22	$65.17
Total	**$109.29**	**$101.83**	**$106.34**	**$106.91**	**$106.65**	**$108.27**	**$108.93**	**$109.62**	**$110.63**	**$111.42**

In addition to the federal grants and repayment of loans, state funds including General Revenue and Land Acquisition Trust Fund (LATF) receipts are also deposited in the Drinking Water Revolving Loan Trust Fund to provide the state match for federal grants. On average, the state matching funds were approximately $9.51 million per year during the past ten fiscal years. These dollars are included in the revenue forecast.

Regional Revenues

Revenues generated by the WMDs are identified in full in Section 2.4. While all of the WMDs' revenues may be dedicated to managing water resources, an attempt to categorize the split between water supply and water quality would be arbitrary. As a result, the revenues for water supply are blended with the revenues for water quality and other water resource-related expenditures.

Table 2.2.2 provides a forecast and details a history of water supply revenues from self-generated sources as well as federal and state sources to special districts that are located in multiple counties.[20] Similar to the expenditures, public utility revenues are contained in their respective government's revenues. Self-generated revenues include the accounts identified as 314.300 Utility

[20] There exists a small number of governmental entities (*e.g.*, utility authorities) that cross counties but are technically not special districts. Their expenditures are included here.

Service Tax - Water, 323.300 Franchise Fee – Water, and 343.300 Charges for Services - Water Utility, as well as survey results regarding 343.700 Charges for Services – Conservation and Resource Management. The accounts identified as 334.310 State Grant – Water Supply System and 335.310 State Revenue Sharing – Water Supply System are categorized as water supply revenue from the state. Likewise, the account identified as 331.310 Federal Grant – Water Supply System is categorized as a water supply revenue from the federal government. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.2.2 Water Supply Revenues Generated by Regional Special Districts by Government Source (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20*
Self	$317.56	$324.65	$333.18	$342.47	$351.69
State	$0.07	$0.13	$-	$-	$-
Federal	$1.33	$0.07	$-	$-	$-
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Self	$357.43	$362.69	$367.65	$372.44	$377.06
State	$-	$-	$-	$-	$-
Federal	$-	$-	$-	$-	$-

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Accounts 314.300, 323.300, 343.300, and survey results are applied to 343.700 for self; 334.310 and 335.310 for State; and 331.310 for Federal.

* LFY 19-20 had data issues for the Orlando Utilities Commission (OUC) and the Seacoast Utility Authority (SUA). An adjustment was made to manually include reported data for OUC, but no data was available for SUA. To preserve the integrity of the forecast, a placeholder was created that assumes SUA's 18-19 revenues would have grown by population.

Local Revenues

Table 2.2.3 provides a forecast and details a history of water supply revenues that are self-generated by local governments. Based on survey results, a portion of the local government account[21] identified as 343.700 Service Charge – Conservation and Resource Management is self-generated for use on water supply projects and initiatives. Further, the accounts identified as 314.300 Utility Service Tax - Water, 323.300 Franchise Fee – Water, and 343.300 Charges for Services - Water Utility are categorized as water supply self-generated revenue. In addition, local governments may have other revenue sources used to fund water supply initiatives including impact fees and special assessments. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

[21] For further details on the source and methodology of this data, *see* "Local Expenditures" in Section 1.2 of the Conservation Land Report.

Table 2.2.3 Water Supply Revenues Generated by Local Governments (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20*
Counties	$432.65	$457.24	$465.58	$481.19	$516.85
Municipalities	$1,338.89	$1,440.67	$1,416.62	$1,450.34	$1,541.15
Special Districts	$48.56	$52.03	$58.29	$55.88	$61.93
Total	$1,820.11	$1,949.94	$1,940.49	$1,987.41	$2,119.92
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Total	$2,154.52	$2,186.22	$2,216.11	$2,244.99	$2,272.86

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Accounts 314.300, 323.300, 343.300 and survey results are applied to Account 343.700.
* In LFY 19-20, Jacksonville (JEA) reported anomalous data in revenue code 343.300, which was excluded from the analysis to preserve the integrity of the forecast.

Table 2.2.4 provides a forecast and details a history of water supply revenues generated by the state and provided to local governments. The accounts identified as 334.310 State Grant – Water Supply System and 335.310 State Revenue Sharing – Water Supply System are categorized as water supply revenues from the state. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.2.4 Water Supply Revenues Provided to Local Governments from the State (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$0.85	$2.25	$1.65	$2.07	$6.62
Municipalities	$12.02	$10.47	$8.10	$20.10	$10.53
Special Districts	$0.21	$0.06	$0.21	$0.09	$0.24
Total	$13.08	$12.78	$9.96	$22.26	$17.39
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Total	$17.68	$17.94	$18.18	$18.42	$18.65

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government, Accounts 334.310 and 335.310.

Table 2.2.5 provides a forecast and details a history of water supply revenues generated by the federal government and provided to local governments. The account identified as 331.310 Federal Grant – Water Supply System is categorized as water supply revenue from the federal government. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.2.5 Water Supply Revenues Provided to Local Governments from the Federal Government (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$2.34	$-	$0.03	$0.61	$-
Municipalities	$4.44	$6.70	$5.06	$4.84	$11.95
Special Districts	$-	$-	$-	$0.06	$0.97
Total	$6.78	$6.70	$5.09	$5.51	$12.93
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Total	$13.14	$13.33	$13.51	$13.69	$13.86

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government, Accounts 331.310.

Private Utility Revenues

Table 2.2.6 provides a forecast and details a history of water supply-related revenues generated by private drinking water utilities. The basis for this data was provided to EDR by the Florida Public Service Commission (PSC) from the annual financial reports submitted by drinking water utilities within jurisdictional counties. As of December 2022, only 38 of Florida's 67 counties had resolutions or ordinances adopted to impose PSC jurisdiction over private water and wastewater utilities.[22] As a result, the remaining revenues from counties outside of its jurisdiction were estimated based on per capita utility revenues. This methodology should provide suitable estimates due to a similar mix of rural and urban counties both in and out of the PSC's jurisdiction. Note that the historic data is in calendar years. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.2.6 Revenues Generated by Private Drinking Water Utilities (in $millions)

History	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
Total	$66.17	$53.98	$54.55	$56.71	$59.98	$61.83	$59.73	$64.29	$68.33	$64.88
Forecast	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**
Total	$67.58	$68.51	$69.40	$70.26	$71.09	$71.89	$72.65	$73.37	$74.06	$74.72

Source: A historical series was created using data provided by the Florida Public Service Commission.

[22] As of the date of this report, there were 38 jurisdictional counties: Alachua, Bradford, Brevard, Broward, Charlotte, Clay, Duval, Escambia, Franklin, Gadsden, Gulf, Hardee, Highlands, Jackson, Lake, Lee, Leon, Levy, Manatee, Marion, Martin, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Seminole, St. Johns, St. Lucie, Sumter, Volusia, and Washington. The non-jurisdictional counties were: Baker, Bay, Calhoun, Citrus, Collier, Columbia, DeSoto, Dixie, Flagler, Gilchrist, Glades, Hamilton, Hendry, Hernando, Hillsborough, Holmes, Indian River, Jefferson, Lafayette, Liberty, Madison, Miami-Dade, Santa Rosa, Sarasota, Suwannee, Taylor, Union, Wakulla, and Walton. For a map of jurisdictional counties, see https://www.floridapsc.com/pscfiles/website-files//PDF/Utilities/WaterAndWastewater/wawmap.pdf. (Accessed February 2023.)

2.3 Historical and Projected Water Quality and Other Water Resource-Related Expenditures

Article II, Section 7 of the Florida Constitution requires that adequate provision in law be made for the abatement of water pollution. Recognizing the importance of the state's water resources, the Florida Legislature passed the Florida Air and Water Pollution Control Act[23] in 1967 and the Florida Water Resource Act[24] in 1972. In addition, the Florida Safe Drinking Water Act[25] was passed in 1977 to ensure "safe drinking water at all times throughout the state, with due regard for economic factors and efficiency in government."[26] Further, chapter 376, Florida Statutes, addresses surface and groundwater pollution through various programs including state-funded cleanup for petroleum and dry-cleaning solvents, waste cleanup requirements for potentially responsible parties, and restoration of certain potable water systems or private wells impacted by contamination.

Expenditures of State and Federal Funds

To identify the water quality and other water resource-related program expenditures, EDR reviewed the projects and initiatives implemented by DEP and other state agencies related to the protection or restoration of water quality, as well as the activities associated with the regulation of drinking water in Florida. Potentially all existing environmental or natural resource-based programs, projects, and initiatives influence the quality of water. Therefore, EDR attempted to identify those areas that appeared to be more directly related to the protection and restoration of water quality. Future editions may include refinements to these categorizations.

For the water quality and other water resource-related program component, EDR grouped the identified programs, projects, and initiatives into four categories generally following the internal structure of DEP: Environmental Assessment and Restoration; Water Restoration Assistance; Other Programs and Initiatives; and Regulatory/Clean-up Programs.

Environmental Assessment and Restoration
DEP's Division of Environmental Assessment and Restoration (DEAR) implements critical responsibilities under state and federal law relating to protecting and restoring water quality in Florida. These responsibilities include adopting, reviewing, and revising Florida's surface water quality standards; monitoring and reporting on water quality; assessing waterbodies to identify those that are impaired; developing water quality restoration targets for the impaired waterbodies (*i.e.*, total maximum daily loads or TMDLs), developing and implementing water quality restoration plans such as basin management action plans (BMAPs), and providing laboratory services to DEP and other agencies.[27]

Expenditures related to DEAR, including personnel and operational costs, monitoring programs, laboratory services and support, and the TMDL program, are included in this category. The

[23] Ch. 67-436, Laws of Fla.; § 403.011 et seq.
[24] Ch. 72-299, Laws of Fla.; Ch. 373, Fla. Stat.
[25] Ch. 77-337, Laws of Fla.; § 403.850, Fla. Stat. et seq.
[26] Ch. 77-337, § 2, Laws of Fla.; § 403.851(3), Fla. Stat.
[27] DEP, Division of Environmental Assessment and Restoration, https://floridadep.gov/dear. (Accessed December 2022.)

expenditures identified for the TMDL program are primarily related to projects and activities adopted in basin management action plans, which are developed with state, regional, and local stakeholders to achieve one or more TMDLs. The TMDL and BMAP programs are discussed in more detail in Chapter 4.

Since Fiscal Year 2012-13, expenditures for environmental assessment and restoration have totaled $312.79 million. Nearly three-fourths of expenditures are from state sources with the remaining quarter coming from federal sources. Most of the federal funding is associated with the TMDL program. Table 2.3.1 shows the annual cash expenditures over the past ten years.

Table 2.3.1 DEP's Division of Environmental Assessment and Restoration Expenditures (in $millions)

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Personnel	$10.23	$11.30	$13.02	$12.81	$12.08	$12.00	$12.35	$12.50	$12.62	$12.77
Operations	$2.14	$2.56	$2.59	$2.63	$3.56	$3.25	$2.89	$2.58	$2.47	$2.57
Lab Support	$0.62	$0.62	$0.32	$0.19	$0.51	$0.44	$0.38	$0.25	$0.28	$0.36
Watershed Monitoring	$2.00	$3.59	$3.09	$2.30	$2.33	$2.62	$2.34	$2.48	$2.57	$2.53
TMDL Program*	$12.99	$12.72	$11.77	$24.32	$9.50	$9.46	$11.97	$11.65	$9.62	$8.77
Other Projects	$1.57	$1.68	$1.57	$1.75	$0.95	$0.67	$0.86	$0.39	$0.90	$0.95
Total	**$29.56**	**$32.46**	**$32.36**	**$43.99**	**$28.93**	**$28.44**	**$30.78**	**$29.86**	**$28.46**	**$27.95**

* Note that this table only includes TMDL expenditures by DEAR and does not include grants awarded to eligible entities by the DEP's Division of Water Restoration Assistance for TMDL implementation. The latter is included in the Nonpoint Source Funds category of Table 2.3.3.

In addition to the expenditures for water quality initiatives associated with assessment and restoration at DEP, the Legislature also provides funding to support water-related programs administered by the Department of Agriculture and Consumer Services (DACS). Since Fiscal Year 2012-13, the expenditures for these programs have totaled $346.33 million, primarily from state sources. Table 2.3.2 shows the annual cash expenditures over the past ten years.

[See table on following page]

Table 2.3.2 DACS Water-Related Expenditures (in $millions)

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Personnel	$2.32	$2.43	$2.58	$2.77	$3.45	$3.91	$4.01	$3.94	$3.98	$4.46
Operations	$0.38	$0.39	$0.50	$0.56	$0.75	$0.53	$0.50	$0.62	$0.83	$0.51
Best Management Practices	$14.58	$14.94	$21.29	$20.24	$34.53	$33.18	$33.68	$34.94	$31.14	$32.56
Hybrid Wetlands	$-	$0.03	$4.61	$4.30	$11.55	$-	$-	$-	$-	$-
Nitrate & Nitrite Research and Remediation	$0.86	$0.64	$0.42	$0.54	$0.69	$0.60	$0.80	$0.53	$0.44	$0.39
Other	$-	$-	$-	$-	$-	$-	$-	$-	$-	$-
Total	**$18.15**	**$18.44**	**$29.41**	**$28.40**	**$50.96**	**$38.22**	**$38.99**	**$40.04**	**$45.80**	**$37.92**

Much of this funding is to support projects and initiatives related to the implementation of agricultural best management practices (BMPs). In addition to cost-sharing programs that assist farmers in implementing BMPs, DACS' water-related expenditures include operation of hybrid wetland treatment technology systems and floating aquatic vegetative tilling wetland treatment facilities, as well as ongoing nitrate and nitrite research and remediation.

DACS has primary authority to develop and adopt BMP manuals, by rule, that address agricultural nonpoint sources of pollution, as well as to verify the implementation of BMPs. BMPs are designed to improve water quality while maintaining agricultural production through practices and measures that reduce the amount of fertilizers, pesticides, animal waste, and other pollutants that enter the state's waters. Typical practices include nutrient management, irrigation management, and water resource protection.[28]

Agricultural BMPs serve as the primary tool to prevent and reduce water pollution. DEP, WMDs, and DACS are required to assist agricultural entities with their implementation. To that end, DACS implements cost-share programs to provide financial assistance for BMP implementation. DACS' Office of Agricultural Water Policy reported on July 1, 2022, that 61% of identified agricultural acres are enrolled in BMPs (not including silviculture).[29] This is similar to the percentage reported in the 2022 Edition of this assessment. According to DACS, the office "prioritized implementation verification (IV) site visits over enrolling new agricultural operations in response to staffing shortages."[30]

[28] DACS, *What are Agricultural Best Management Practices?*, available at: https://www.fdacs.gov/content/download/30796/file/What-Are-FDACS-BMPsbrochuretext2020.pdf. (Accessed March 2023.)
[29] *See Florida Department of Agriculture and Consumer Services, Status of Implementation of Agricultural Nonpoint Sources Best Management Practices, July 1, 2022*, available at: https://www.fdacs.gov/ezs3download/download/104912/2726091/Media/Files/Marketing-Development-Files/09124-FDACS-OAWP-Annual-Report-2022.pdf. (Accessed April 2023.)
[30] *Ibid*. at 3.

Water Restoration Assistance

DEP's Division of Water Restoration Assistance (DWRA) is responsible for providing financial assistance in the form of low-interest loans or grants to fund water quality and water quantity projects throughout the state.[31] This includes the federal and state-funded State Revolving Fund; nonpoint source grants under both the federal Clean Water Act Section 319(h) grants and the state's State Water-quality Assistance Grants (formerly known as the TMDL Water Quality Restoration Grants); and the Deepwater Horizon program.[32] DWRA also manages legislatively appropriated water projects and springs restoration funding.[33]

Expenditures related to DEP's DWRA, including personnel and the various loan and grant programs, are included in this category. Since Fiscal Year 2012-13, the expenditures for the identified programs total more than $2.88 billion. Of the total appropriations, approximately 62 percent has been funded from federal sources and 38 percent from state sources. Most of the federal funding is associated with the State Revolving Fund, including grants for Wastewater Treatment Facilities Construction and grants for Small Community Wastewater Treatment. Table 2.3.3 shows the annual cash expenditures over the past 10 years.

[See table on following page]

[31] DEP, *Division of Water Restoration Assistance*, https://floridadep.gov/wra. (Accessed December 2022.)
[32] For the 2024 Edition and beyond, expenditures for beach management projects will no longer be included in this section as they are not directly related to water quality restoration and improvement. Instead, they will be addressed in a separate chapter.
[33] DEP, *Division of Water Restoration Assistance*, https://floridadep.gov/wra. (Accessed December 2022.)

Table 2.3.3 Water Restoration Assistance Expenditures (in $millions)

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Personnel	$3.84	$3.75	$3.38	$3.28	$6.58	$3.88	$4.42	$4.08	$4.29	$4.36
Operations	$0.64	$0.38	$0.48	$0.42	$0.50	$0.35	$0.38	$0.37	$0.43	$0.38
Revolving Fund - Wastewater Facilities	$101.75	$80.60	$162.99	$119.05	$161.73	$169.88	$244.56	$231.12	$158.36	$158.80
Revolving Fund - Wastewater Small Community	$22.21	$37.47	$22.03	$16.49	$7.28	$0.89	$0.90	$1.85	$14.86	$26.03
Water Projects	$16.44	$9.26	$20.07	$43.43	$49.96	$47.79	$33.28	$48.39	$31.07	$39.79
Nonpoint Source Funds	$7.68	$3.08	$2.80	$3.86	$12.72	$17.91	$10.74	$11.16	$12.56	$13.98
Springs Restoration	$-	$10.00	$0.06	$5.19	$9.36	$17.00	$15.47	$33.85	$46.06	$36.91
Beach Projects/Restoration*	$15.52	$15.69	$24.92	$37.42	$37.24	$38.74	$29.04	$27.02	$31.63	$31.96
Non-Mandatory Land Reclamation	$1.44	$0.86	$1.53	$2.18	$1.02	$0.17	$0.60	$1.34	$0.83	$1.92
Deepwater Horizon Projects**	$1.88	$3.29	$32.87	$12.92	$19.01	$20.00	$29.96	$17.14	$15.43	$18.29
Other Projects	$-	$0.12	$0.01	$0.16	$0.37	$1.82	$4.47	$0.50	$2.04	$2.16
Total	**$171.38**	**$164.50**	**$271.13**	**$244.41**	**$305.78**	**$318.45**	**$373.82**	**$376.82**	**$317.55**	**$334.58**

***** Beach restoration and inlet management projects may not be considered traditional water quality restoration or improvement projects. However, because of the significance of funding assistance for beaches in Florida, as well as their potential value as a defense against storm surge, EDR continues to include these expenditures within this section for reference among the other water funding assistance programs. In future editions, EDR will move these expenditures to a separate chapter.

****** The amounts shown are those expenditures identified as being related to water resources and are not inclusive of all expenditures funded through Deepwater Horizon-related settlements.

During this time, approximately 67 percent of water restoration assistance expenditures were for water quality projects funded through the Clean Water State Revolving Fund (CWSRF),[34] Section 319 Clean Water Acts grants,[35] and the State Water-quality Assistance Grants. Eligible projects under the CWSRF include the construction or upgrade of wastewater and stormwater infrastructure. A more extensive discussion of CWSRF eligibility and federal funding allocation to states can be found in Chapter 6 of the 2020 Edition.[36] Projects funded through Section 319 and TMDL grants (nonpoint source funds) are intended to reduce nonpoint source pollution and may

[34] *See* 33 U.S.C. § 1383; § 403.1835, Fla. Stat.
[35] 33 U.S.C. § 1329(h).
[36] EDR, *Annual Assessment of Florida's Water Resources and Conservation Lands 2020 Edition*, page 206, available at: http://edr.state.fl.us/content/natural-resources/LandandWaterAnnualAssessment_2020Edition.pdf. (Accessed December 2022.)

include demonstration and evaluation of urban and agricultural best management practices, stormwater retrofits, and public education projects.[37]

A more recent funding initiative is the annual statutory distribution from the Land Acquisition Trust Fund for spring restoration, protection, and management projects. Of the funds remaining after payment of debt service for Florida Forever bonds and Everglades restoration bonds, the lesser of 7.6 percent or $50 million is appropriated for springs projects.[38] In the five most recent General Appropriations Acts, the Legislature appropriated funds for land acquisition to protect springs and for projects that protect water quality and water quantity that flow from springs. Through the end of Fiscal Year 2021-22, $173.90 million of the funds appropriated for springs restoration had been spent.

The final major category of funding assistance is provided through specific legislative appropriations for water projects identified each year in the General Appropriations Act. These water projects vary from year to year, although some projects have received funding in multiple years. The projects address water quality improvement (including septic-to-sewer projects), stormwater management, wastewater management, waterbody restoration, water supply,[39] flooding, and other water resource-related concerns. Expenditures on water projects have ranged from as high as $49.96 million in Fiscal Year 2016-17 to as little as $9.26 million in Fiscal Year 2013-14. In Fiscal Year 2021-22, spending on water projects was $39.79 million.

Other Programs and Initiatives

In addition to Environmental Assessment and Restoration and Water Restoration Assistance, the Legislature has funded a variety of other water quality restoration projects and initiatives over the past ten years. Since Fiscal Year 2012-13, expenditures for these programs have reached slightly more than $2.02 billion. More than 98 percent of expenditures were from state sources with less than two percent from federal sources. The largest initiative in this category is Everglades restoration, with total expenditures of $1.77 billion or nearly 88% percent of the total over this time period. See Chapter 7 for a dedicated discussion of Everglades expenditures. The annual cash expenditures since Fiscal Year 2012-13 are shown in Table 2.3.4.

[See table on following page.]

[37] DEP, Nonpoint Source Funds, https://floridadep.gov/WRA/319-TMDL-Fund. (Accessed December 2022.)
[38] § 375.041(3)(b)2., Fla. Stat.
[39] Water supply projects such as drinking water infrastructure projects and alternative water supply projects have also received legislatively-appropriated funding under this category. Although expenditures for drinking water infrastructure projects and alternative water supply projects would relate to water supply, these expenditures are included in this category because insufficient project level data currently exists to allocate the expenditures between water supply and water quality.

Table 2.3.4 Other Programs and Initiatives Expenditures (in $millions)

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Everglades Restoration	$26.60	$93.92	$54.56	$115.77	$140.37	$184.53	$276.28	$232.16	$267.88	$380.83
Office of Water Policy	$1.79	$2.27	$2.29	$2.36	$2.32	$2.43	$2.48	$2.40	$2.49	$2.34
Other Projects	$8.06	$7.61	$15.46	$14.88	$17.76	$19.59	$24.08	$30.51	$28.29	$30.67
Red Tide Research	$0.64	$1.28	$1.26	$0.62	$0.68	$0.43	$3.67	$7.23	$5.58	$6.03
Total	**$37.09**	**$105.09**	**$73.57**	**$133.63**	**$161.12**	**$206.98**	**$306.51**	**$272.31**	**$304.23**	**$419.88**

Over the past ten fiscal years, the state has spent an average of $2.74 million per year for ongoing red tide research. The Fish and Wildlife Conservation Commission's Fish and Wildlife Research Institute partners with Mote Marine Laboratory to monitor the organism that causes most red tides along the southwest coast. Through this partnership, scientists conduct water sampling and monitoring and update the public on the status of red tide.[40]

Regulatory and Clean-Up Programs

EDR included DEP's regulatory section in its analysis of expenditures for water quality and other water resource-related programs because program areas within this section implement or enforce laws related to water quality, provide research that supports water-related programs, and implement programs that are associated with the assessment or remediation of surface and groundwater pollution.

Since Fiscal Year 2012-13, the State of Florida has spent approximately $2.27 billion for regulatory and clean-up programs administered by DEP. Nearly all of this funding, over 90 percent, has been funded from state sources. Most of the expenditures are associated with clean-up programs for hazardous waste sites, petroleum tanks, underground tanks, and water wells. The personnel included in this grouping are employed by DEP's district offices, water resource management, waste management, and the Florida Geological Survey. DEP's district offices are responsible for implementing programs relating to air and waste regulation, as well as water resource protection and restoration. EDR was unable to identify the personnel who exclusively work on water within the available data; therefore, all personnel costs have been included. Table 2.3.5 shows the annual cash expenditures since Fiscal Year 2012-13.

[See table on following page.]

[40] *See* Florida Fish and Wildlife Conservation Commission, FWC/FWRI-Mote Cooperative Red Tide Program, https://myfwc.com/research/redtide/monitoring/current/coop/. (Accessed December 2022.)

Table 2.3.5 Regulatory and Clean-up Program Expenditures (in $millions)

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Personnel	$58.87	$59.07	$58.15	$56.24	$52.74	$65.04	$66.20	$66.11	$66.23	$70.19
Operations	$6.88	$7.13	$7.65	$8.42	$8.63	$10.04	$9.56	$9.23	$8.76	$9.41
Petroleum Restoration	$132.11	$81.85	$59.73	$80.97	$119.44	$122.40	$119.08	$127.91	$120.70	$82.54
Waste Clean-Up	$36.68	$26.38	$28.68	$37.40	$36.11	$36.61	$38.06	$38.18	$39.02	$33.61
Other Projects	$16.83	$14.63	$15.02	$15.29	$16.74	$18.87	$17.31	$17.00	$16.45	$16.85
Total	**$251.38**	**$189.06**	**$169.24**	**$198.32**	**$233.66**	**$252.96**	**$250.20**	**$258.43**	**$251.18**	**$212.60**

The expenditures shown for Waste Clean-Up include the activities associated with the following major types of clean-up efforts: dry-cleaning solvent contamination; hazardous waste; underground storage tanks; water wells; and contracts with local governments. In addition, the expenditures shown for Other Projects include various programs and projects including waste planning grants, underground storage tank compliance verification, solid waste management activities, and transfers to other agencies for specified activities (*e.g.*, to the Department of Health for Biomedical Waste Regulation).

State Aid to Water Management Districts

Each year in the state budget, the Legislature provides funding to support the WMDs. Since Fiscal Year 2012-13, direct expenditures to support the districts' water quality and other water resource-related programs have totaled $165.82 million. Most of the funding is provided through DEP; however, the expenditures related to Everglades restoration are provided through the Florida Department of Transportation. In this regard, a portion of the toll revenue deposited into the State Transportation Trust Fund from the Alligator Alley Toll Road has been provided, when available, to the South Florida Water Management District for Everglades restoration projects.[41] Table 2.3.6 shows the annual cash expenditures since Fiscal Year 2012-13.

[See table on following page.]

[41] § 338.26, Fla. Stat. (Each year, tolls are generated from the use of Alligator Alley. The Department of Transportation is authorized to transfer any funds in excess of those used to conduct certain activities prescribed in paragraph (3)(a) to SFWMD for Everglades restoration.) No transfers have been made since Fiscal Year 2017-18; future transfers are uncertain.

Table 2.3.6 State Aid to Water Management Districts (in $millions)

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Operations and Permitting Assistance	$1.71	$2.26	$8.08	$7.95	$7.95	$7.95	$7.95	$7.95	$7.95	$-
Minimum Flows and Levels	$-	$-	$-	$1.50	$1.50	$3.45	$3.45	$3.45	$3.45	$1.20
Wetland Protection	$0.73	$2.44	$0.88	$1.31	$0.00	$-	$-	$-	$-	$-
Dispersed Water Storage	$-	$-	$10.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00	$5.00
Everglades Restoration	$4.40	$4.40	$8.60	$7.06	$-	$8.01	$5.24	$-	$-	$-
Total	**$6.84**	**$9.10**	**$27.56**	**$22.83**	**$14.45**	**$24.41**	**$21.63**	**$16.40**	**$16.40**	**$6.20**

Note: "$-" indicates a zero, whereas "$0.00" indicates an amount less than $5,000.

Forecast of Expenditures on Water Quality and Other Water Resource-Related Programs
Table 2.3.7 provides a forecast for total state expenditures on water quality and other water resource-related programs. The average annual growth rate of the past ten recorded fiscal years is just over 8% which was used in the forecast.

Table 2.3.7 History and Forecast of State Expenditures on Water Quality and Other Water Resource-Related Programs (in $millions)

History	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Total	$514.39	$518.65	$603.27	$671.59	$794.91	$869.46	$1,021.94	$993.86	$954.21	$1,039.14
Forecast	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**	**FY 31-32**
Total	$1,122.27	$1,212.05	$1,309.02	$1,413.74	$1,526.84	$1,648.98	$1,780.90	$1,923.38	$2,077.25	$2,243.43

Regional Expenditures

Similar to the analyses for the WMDs' conservation land acquisition, land management, and water supply projects, in order to identify WMD expenditures related to water quality, EDR reviewed the WMDs' preliminary budgets and tentative budgets developed in accordance with sections 373.535 and 373.536, Florida Statutes, respectively. These budget documents include actual audited expenditures allocated to six program areas and across each of the four areas of responsibility, including water quality.[42] Note that due to the SFWMD's unique responsibilities

[42] The six program areas are: 1.0 Water Resources Planning and Monitoring; 2.0 Land Acquisition, Restoration and Public Works; 3.0 Operation and Maintenance of Works and Lands; 4.0 Regulation; 5.0 Outreach; and 6.0 District Management and

related to Everglades restoration, a large component of its water quality expenditures is related to the implementation of the Restoration Strategies Regional Water Quality Plan, water quality features of the Comprehensive Everglades Restoration Plan (CERP), and other ecosystem restoration projects supporting water quality goals within the Everglades ecosystem.

Table 2.3.8 provides a forecast and details a history of expenditures across all program areas that the WMDs attribute to the water quality area of responsibility. These expenditures include activities related to water quality improvement and restoration, environmental monitoring and data collection, land acquisition and management, and regulatory permitting (*e.g.*, environmental resource permitting program and water well construction permitting). To avoid double counting WMD expenditures between the conservation land and water sections of this report, the total expenditures assigned to "Land Acquisition" and "Land Management" activities have been removed from the expenditures in Table 2.3.8, 2.3.9, and 2.3.10. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Rather than using the simple three-year moving average, the forecast also takes into account the three-year moving average growth rate, averaging the two.

Table 2.3.8 Water Management District Water Quality Expenditures (in $millions)

History	*LFY 16-17*	*LFY 17-18*	*LFY 18-19*	*LFY 19-20*	*LFY 20-21*
NWFWMD	$5.35	$6.25	$5.83	$4.61	$4.40
SJRWMD	$27.34	$51.88	$36.99	$41.22	$44.83
SFWMD	$113.99	$121.59	$123.33	$123.33	$139.64
SWFWMD	$22.23	$23.74	$24.30	$20.74	$20.09
SRWMD	$2.29	$2.73	$3.58	$3.62	$3.13
Total	$171.21	$206.19	$194.03	$193.52	$212.10
Forecast	***SFY21-22***	***SFY22-23***	***SFY23-24***	***SFY24-25***	***SFY25-26***
Total	$203.05	$206.47	$211.08	$214.86	$219.10

Source: Annual Budgets of the Water Management Districts.

Table 2.3.9 provides a forecast and details a history of expenditures across all program areas that the WMDs attribute to the flood protection area of responsibility. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

[See table on following page.]

Administration. The WMDs report expenditures in the four areas of responsibility at the program level only. Each program area contains multiple activities or sub-activities. The program allocation by area of responsibility are estimates since projects and initiatives may serve more than one purpose.

Table 2.3.9 Water Management District Flood Protection Expenditures (in $millions)

History	*LFY 16-17*	*LFY 17-18*	*LFY 18-19*	*LFY 19-20*	*LFY 20-21*
NWFWMD	$2.36	$2.62	$2.72	$2.82	$2.55
SJRWMD	$11.47	$15.30	$18.61	$15.01	$17.34
SFWMD	$98.50	$109.50	$101.54	$101.54	$100.19
SWFWMD	$17.94	$26.12	$31.31	$34.98	$23.10
SRWMD	$2.62	$3.00	$3.83	$3.92	$3.52
Total	$132.89	$156.55	$158.01	$158.27	$146.71
Forecast	***SFY21-22***	***SFY22-23***	***SFY23-24***	***SFY24-25***	***SFY25-26***
Total	$154.32	$153.02	$154.16	$153.83	$153.67

Source: Annual Budgets of the Water Management Districts.

Table 2.3.10 provides a forecast and details a history of expenditures across all program areas that the WMDs attribute to the natural systems area of responsibility. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

Table 2.3.10 Water Management District Natural Systems Expenditures (in $millions)

History	*LFY16-17*	*LFY17-18*	*LFY18-19*	*LFY19-20*	*LFY20-21*
NWFWMD	$4.26	$4.32	$4.39	$4.11	$3.80
SJRWMD	$34.03	$7.53	$18.36	$6.38	$7.17
SFWMD	$147.16	$136.48	$138.13	$138.13	$191.68
SWFWMD	$32.58	$25.61	$29.38	$27.33	$30.41
SRWMD	$3.55	$4.29	$5.09	$5.26	$4.79
Total	$221.57	$178.23	$195.34	$181.22	$237.85
Forecast	***SFY21-22***	***SFY22-23***	***SFY23-24***	***SFY24-25***	***SFY25-26***
Total	$202.76	$208.76	$203.79	$205.10	$205.88

Source: Annual Budgets of the Water Management Districts.

Table 2.3.11 provides a forecast and details a history of water quality protection and restoration expenditures[43] by special districts[44] that are located in multiple counties. The expenditures in accounts 535 Sewer/Wastewater Services, 536 Water-Sewer Combination Services, and 538 Flood Control/Stormwater Management have been classified as water quality protection and restoration expenditures. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year moving average as it best fits the nature of the data.

[43] For further details on the source and methodology of this data, *see* "Local Expenditures" in Section 2.2.

[44] There exists a small number of governmental entities (*e.g.*, some utility authorities) that cross counties but are technically not special districts. Their expenditures are included here.

Table 2.3.11 Water Quality Protection and Restoration Expenditures by Regional Special Districts (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Quality Protection & Restoration	$105.35	$119.28	$118.55	$135.09	$138.03
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Quality Protection & Restoration	$132.69	$137.26	$137.85	$137.71	$139.32

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Accounts 535, 536, 538, and a portion of accounts 537 and 572 are shared out in accordance with local government survey results.

Local Expenditures

Table 2.3.12 provides a forecast and details a history of water quality protection and restoration expenditures by local governments. Based on survey results, a portion of the local government expenditures in accounts 537 Conservation and Resource Management and 572 Parks and Recreation may be attributed to water quality protection and restoration. Further, expenditures in accounts 535 Sewer/Wastewater Services, 536 Water-Sewer Combination Services, and 538 Flood Control/Stormwater Management have been classified as water quality protection and restoration expenditures. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. Forecasts rely on a three-year average growth rate as it best fits the nature of the data.

Table 2.3.12 Water Quality Protection & Restoration Expenditures by Local Governments (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$2,371.30	$2,446.70	$2,522.53	$2,820.71	$2,971.50
Municipalities	$3,395.27	$3,521.30	$3,746.98	$4,089.91	$4,272.28
Special Districts	$535.21	$589.46	$883.27	$1,028.47	$1,082.93
Total	$6,301.77	$6,557.46	$7,152.79	$7,939.09	$8,326.71
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Total	$8,907.37	$9,651.77	$10,388.01	$11,226.60	$12,126.90

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Accounts 535, 536, 538, and a portion of 537 and 572 are shared out by local government survey.

Private Utility Expenditures

Table 2.3.13 provides a forecast and details a history of water quality expenditures by private wastewater utilities. The basis for this data was provided to EDR by the Florida Public Service

Commission (PSC) from the annual financial reports submitted by wastewater utilities within jurisdictional counties. As of December 2022, only 38 of Florida's 67 counties had resolutions or ordinances adopted to impose PSC jurisdiction over private water and wastewater utilities.[45] Similar to the private drinking water utilities detailed in Section 2.1, the remaining expenditures from counties outside its jurisdiction were estimated based on per capita utility expenditures. This methodology should provide suitable estimates due to a similar mix of rural and urban counties both in and out of the PSC's jurisdiction. Note that the historic data is in calendar years. For forecasting purposes, it has been converted to state fiscal years. Population growth drives the forecast as utility expenditures are generally expected to follow population growth.

Table 2.3.13 Water Quality Expenditures by Private Wastewater Utilities (in $millions)

History	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
Total	$37.01	$32.99	$32.72	$33.50	$35.42	$37.08	$39.40	$43.28	$38.22	$41.21
Forecast	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**
Total	$40.30	$40.85	$41.39	$41.90	$42.39	$42.87	$43.32	$43.75	$44.17	$44.56

Source: A historical series was created using data provided by the Florida Public Service Commission. Historical data has been revised from the previous Edition; this table supersedes previous versions.

2.4 Historical and Projected Revenues for Water Quality and Other Water Resource-Related Programs

EDR is required to forecast "federal, state, regional, and local government revenues dedicated in current law for the purposes… [of projects or initiatives associated with water supply and water quality protection and restoration] or that have been historically allocated for these purposes, as well as public and private utility revenues." There are a variety of revenue sources that support water resources, including specific taxes and fees that are dedicated in law. The following discussion identifies and forecasts the relevant water quality and other water resource-related revenues.

State-Appropriated Revenue Sources

There are a number of state and federal revenue sources that have been used historically to support appropriations related to water quality. For this analysis, these revenues are categorized as either Documentary Stamp Tax revenue or Non-Documentary Stamp Tax revenue.

[45]As of the date of this report, there were 38 jurisdictional counties: Alachua, Bradford, Brevard, Broward, Charlotte, Clay, Duval, Escambia, Franklin, Gadsden, Gulf, Hardee, Highlands, Jackson, Lake, Lee, Leon, Levy, Manatee, Marion, Martin, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Seminole, St. Johns, St. Lucie, Sumter, Volusia, and Washington. The non-jurisdictional counties were: Baker, Bay, Calhoun, Citrus, Collier, Columbia, DeSoto, Dixie, Flagler, Gilchrist, Glades, Hamilton, Hendry, Hernando, Hillsborough, Holmes, Indian River, Jefferson, Lafayette, Liberty, Madison, Miami-Dade, Santa Rosa, Sarasota, Suwannee, Taylor, Union, Wakulla, and Walton. For a map of jurisdictional counties, see https://www.floridapsc.com/pscfiles/website-files//PDF/Utilities/WaterAndWastewater/wawmap.pdf. (Accessed February 2023.)

Documentary Stamp Tax Revenue

The primary source of revenue currently dedicated to land conservation and water resource-related initiatives is the Documentary Stamp Tax,[46] which is largely dependent on the health of Florida's housing market. Until recently, Florida's housing market was still recovering from the extraordinary upheaval of the housing boom and its subsequent collapse. The housing boom was underway by late Fiscal Year 2002-03 and clearly in place by Fiscal Year 2003-04, with the peak occurring during Fiscal Year 2005-06. After steadily increasing for ten years from a low point in Fiscal Year 2009-10, Documentary Stamp Tax collections surged to surpass the previous Fiscal Year 2005-06 peak in Fiscal Year 2020-21, posting total collections of $4.08 billion, and then setting a second record-breaking year in Fiscal Year 2021-22 at $5.36 billion. Currently, collections are undergoing a significant correction before stable growth is predicted to resume in Fiscal Year 2024-25.

The availability of funding for water resources is closely linked to the trajectory of this revenue source. Table 2.4.1 shows the historical and forecasted total collections from the Documentary Stamp Tax, as well as the constitutionally required distribution to the Land Acquisition Trust Fund (LATF).[47] These estimates were adopted by the Revenue Estimating Conference in March 2023.

Table 2.4.1 Documentary Stamp Tax History and Forecast (in $millions)

History	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Doc Stamp Collections	$1,643.4	$1,812.5	$2,120.8	$2,276.9	$2,417.8	$2,510.0	$2,651.1	$2,874.9	$4,082.8	$5,359.0
Percent Change	30.3%	10.3%	17.0%	7.4%	6.2%	3.8%	5.6%	8.4%	42.0%	31.3%
Committed to Water Resources	$-	$-	$-	$-	$-	$254.2	$294.8	$316.1	$319.0	$369.0

Forecast	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Doc Stamp Collections	$3,635.0	$2,861.8	$3,285.2	$3,578.6	$3,678.9	$3,785.6	$3,899.2	$4,016.2	$4,136.6	$4,260.7
Percent Change	-32.2%	-21.3%	14.8%	8.9%	2.8%	2.9%	3.0%	3.0%	3.0%	3.0%
LATF Debt Service	$124.0	$104.6	$104.6	$81.1	$60.7	$44.2	$24.6	$6.7	$6.7	$6.7
LATF Committed to Water Resources	$369.0	$369.0	$369.0	$369.0	$364.0	$364.0	$364.0	$364.0	$364.0	$364.0
Uncommitted LATF Based on Statute	$703.3	$467.5	$607.2	$727.6	$786.1	$837.8	$894.9	$951.4	$991.1	$1,032.1
Total to LATF	$1,196.3	$941.2	$1,080.9	$1,177.7	$1,210.8	$1,246.0	$1,283.5	$1,322.1	$1,361.8	$1,402.8

[46] Ch. 201, Fla. Stat.

[47] In 2014, Florida voters approved the Water and Land Conservation constitutional amendment (Amendment 1) to provide a dedicated funding source for water and land conservation and restoration. The amendment created article X, section 28 of the Florida Constitution, which requires that starting on July 1, 2015, for 20 years, 33 percent of the net revenues derived for the existing excise tax on documents must be deposited into the Land Acquisition Trust Fund.

Section 201.15, Florida Statutes, directs the distribution of Documentary Stamp Tax revenues.[48] The Documentary Stamp Tax collections forecast for Fiscal Year 2022-23 is $3.64 billion, with an estimated $2.43 billion (67 percent) expected to be distributed to the General Revenue Fund and the LATF (excluding the statutorily required service charge). The distribution to the LATF is split into three component parts (debt service, committed uses, and uncommitted uses) that together total the constitutionally required 33 percent after the deduction for the Department of Revenue's administrative costs.

In Fiscal Year 2022-23, the LATF is expected to receive approximately $1.20 billion in total, including $124.0 million for debt service payments and $1.07 billion for other uses. Pursuant to the Florida Constitution, the funds in the LATF must be expended only for the following purposes:

1) As provided by law, to finance or refinance: the acquisition and improvement of land, water areas, and related property interests, including conservation easements, and resources for conservation lands including wetlands, forests, and fish and wildlife habitat; wildlife management areas; lands that protect water resources and drinking water sources, including lands protecting the water quality and quantity of rivers, lakes, streams, springsheds, and lands providing recharge for groundwater and aquifer systems; lands in the Everglades Agricultural Area and the Everglades Protection Area, as defined in Article II, Section 7(b); beaches and shores; outdoor recreation lands, including recreational trails, parks, and urban open space; rural landscapes; working farms and ranches; historic or geologic sites; together with management, restoration of natural systems, and the enhancement of public access or recreational enjoyment of conservation lands.

2) To pay the debt service on bonds issued pursuant to Article VII, Section 11(e).

Of the LATF revenues available in Fiscal Year 2022-23, approximately $369 million has been dedicated in law to the Everglades, spring restoration, Lake Okeechobee watershed restoration, and Lake Apopka projects as provided in section 375.041, Florida Statutes. After making debt service payments, the remaining $703.3 million was available for other qualifying purposes authorized and appropriated by the Legislature.

The outcome of pending civil litigation pertaining to specific appropriations from the LATF and the spending of appropriated money by the executive agencies may affect future editions of this report.[49] With respect to the ongoing litigation, the case has been appealed to the Florida First District Court of Appeal, which—as of March 1, 2023—was in the process of receiving initial briefs.

Total State Revenues for Water Quality and Other Water Resource-Related Programs

In addition to the Documentary Stamp Tax discussed above, there are a variety of other revenue sources available for water quality. In order to determine the types of revenue historically allocated

[48] A forecast showing the distributions is available on EDR's website: http://edr.state.fl.us/content/conferences/docstamp/docstampresults.pdf.

[49] For a detailed history of litigation, see the 2020 Edition of this report at page 86, available at: http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2020Edition.pdf.

for water quality and other water resource-related programs, the various state and federal trust funds from which funds had been appropriated in the most recent five-year period were identified and described in the 2018 Edition of this report.[50] They included the following: Internal Improvement Trust Fund, Inland Protection Trust Fund, General Inspection Trust Fund, Florida Coastal Protection Trust Fund, Minerals Trust Fund, Florida Permit Fee Trust Fund, Save Our Everglades Trust Fund, Solid Waste Management Trust Fund, Wastewater Treatment and Stormwater Management Revolving Loan Trust Fund, Water Quality Assurance Trust Fund, Non-mandatory Land Reclamation Trust Fund, Grants and Donations Trust Fund, and Federal Grants Trust Fund. Within the identified trust funds, the types of revenue were also identified and described.[51] These revenues include: Fees and Licenses; Fines, Penalties, and Judgments; Grants and Donations; Pollutant Taxes and Fees; Repayment of Loans; Sales and Leases; Severance Taxes, and Sale of Bonds.

Based on a review of state accounts for the last ten fiscal years, a historical data series was constructed for the identified revenues. With the exception of repayment of loans and sale of bonds, each of the revenue sources is forecasted by the Revenue Estimating Conference, meeting specifically on Transportation Revenues, General Revenue, and the Long-Term Revenue Analysis. The assumptions used within these conferences provide the basis for the overall forecast through Fiscal Year 2031-32. For the repayment of loans, a three-year moving average is used for the forecast. The historical series and the forecast for the total revenues available for water quality and other water resource-related programs, comprised of the non-Documentary Stamp Tax revenues and the Documentary Stamp Tax revenues committed to water resources from Table 2.4.1, are shown in Table 2.4.2.

[See table on following page]

[50] http://edr.state.fl.us/Content/natural-resources/LandandWaterAnnualAssessment_2018Edition.pdf at page 186.
[51] *Ibid*. at 188.

Table 2.4.2 Revenues Available for Water Quality and Other Water Resource-Related Programs (in $millions)

History	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Fees and Licenses	$28.54	$25.64	$28.23	$24.22	$24.23	$23.39	$25.04	$24.76	$27.56	$21.90
Fines, Penalties, Judgments	$16.38	$0.87	$78.62	$9.56	$3.74	$5.39	$47.15	$2.45	$3.47	$4.34
Grants and Donations	$86.93	$81.18	$93.08	$96.89	$82.62	$73.19	$106.87	$107.34	$106.47	$83.57
Pollutant Taxes and Fees	$246.85	$252.04	$260.33	$267.19	$273.15	$286.48	$301.35	$282.40	$265.56	$300.70
Repayment of Loans	$86.76	$102.86	$99.78	$83.38	$95.98	$68.24	$81.72	$119.71	$123.20	$126.28
Sales of Lands, Goods, and Services	$1.67	$4.96	$1.38	$1.33	$1.33	$1.58	$1.06	$1.56	$1.17	$1.47
Severance Taxes	$5.55	$5.24	$4.93	$6.85	$6.61	$6.83	$6.70	$5.94	$9.76	$5.24
Sale of Bonds	$49.90	$-	$-	$49.87	$-	$-	$-	$-	$-	$-
Non-Doc Stamp Subtotal	**$467.12**	**$467.55**	**$561.43**	**$482.57**	**$481.04**	**$458.28**	**$563.18**	**$538.23**	**$527.42**	**$538.27**
Doc Stamp Committed to Water Resources	$-	$-	$-	$-	$-	$254.22	$294.77	$316.09	$319.00	$369.00
Total Water Quality Revenues	**$467.12**	**$467.55**	**$561.43**	**$482.57**	**$481.04**	**$712.50**	**$857.95**	**$854.32**	**$846.42**	**$907.27**

Forecast	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32
Fees and Licenses	$22.18	$22.46	$22.72	$22.97	$23.22	$23.47	$23.72	$23.96	$24.20	$24.42
Fines, Penalties, Judgements	$4.40	$4.45	$4.51	$4.56	$4.61	$4.66	$4.71	$4.75	$4.80	$4.84
Grants and Donations	$81.92	$82.84	$84.00	$85.18	$87.37	$88.91	$90.58	$92.42	$94.15	$95.90
Pollutant Taxes and Fees	$305.04	$308.80	$311.77	$313.37	$314.28	$314.97	$315.42	$315.76	$316.11	$316.39
Repayment of Loans	$124.74	$125.51	$125.12	$125.12	$125.25	$125.17	$125.18	$125.20	$125.18	$125.19
Sales and Leases	$1.49	$1.51	$1.53	$1.55	$1.56	$1.58	$1.60	$1.61	$1.63	$1.64
Severance Taxes	$4.41	$3.19	$3.18	$3.21	$3.45	$3.53	$3.53	$3.65	$3.71	$3.80
Sale of Bonds	-$1.00	$-	$-	$-	$-	$-	$-	$-	$-	$-
Non-Doc Stamp Subtotal	**$539.78**	**$545.58**	**$549.65**	**$552.75**	**$556.30**	**$558.75**	**$561.20**	**$563.72**	**$566.06**	**$568.38**
Doc Stamp Committed to Water Resources	$369.00	$369.00	$369.00	$369.00	$364.00	$364.00	$364.00	$364.00	$364.00	$364.00
Total Water Quality Revenues	**$908.78**	**$914.58**	**$918.65**	**$921.75**	**$920.30**	**$922.75**	**$925.20**	**$927.72**	**$930.06**	**$932.38**

Regional Revenues

The WMDs are required to report their annual revenues in their Comprehensive Annual Financial Reports. While each district must report its total revenues, the allocation to discrete categories is largely at the discretion of the district. As a result, intergovernmental sources cannot be identified at a granular level. Further, the amount of these revenues used for water supply purposes versus water quality is not identifiable, and projects or initiatives may benefit both purposes. Table 2.4.3 provides a forecast and details a history of WMD revenues from their own sources. Ad valorem collections[52] comprise approximately 50 to 95 percent of this revenue, with the remainder a mix of investment earnings, timber harvesting and sales, apiary use, billboard and cell tower leases, sales of excavated materials, cattle grazing, alligator egg harvests, feral hog hunts, and other miscellaneous revenues. The ad valorem portion of the first two years of the forecast comes from the adopted and tentative budgets of the WMDs while the final three years rely on a three-year moving average growth rate by district.[53] The forecast for the remaining share of this revenue relies on population growth adopted by the July Demographic Estimating Conference. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years.

Table 2.4.3 Water Management District Revenues from Own Sources (in $millions)

History	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20	LFY 20-21
NWFWMD	$6.31	$7.05	$5.69	$5.50	$5.65
SJRWMD	$90.24	$91.81	$98.35	$97.14	$96.09
SFWMD	$310.64	$317.29	$340.40	$328.44	$314.11
SWFWMD	$112.72	$117.29	$130.25	$130.87	$119.01
SRWMD	$7.60	$6.91	$9.86	$9.43	$8.24
Total	$527.51	$540.35	$584.54	$571.39	$543.09
Forecast	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**
Total	$561.33	$571.18	$580.77	$590.51	$600.52

Source: Comprehensive Annual Financial Reports of the Water Management Districts.

Table 2.4.4 provides a forecast and details a history of WMD revenues sourced from other governments. This can be federal, state, or local cities and counties. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

[52] Within the WMDs, there can exist basin boards for various purposes detailed in section 373.0695, Florida Statutes. The WMD's governing board can levy ad valorem taxes within the designated basin of the basin boards. Currently, only three such basin boards exist and all of them are within the SFWMD.

[53] In the 2019 Edition and prior, the forecast for the ad valorem share of this revenue relied on the growth rate of county taxable value as adopted by the Ad Valorem Revenue Estimating Conference. The conference growth rate for the county taxable value was significantly outperforming the growth rate for actual collections.

Table 2.4.4 Water Management District Revenues from Intergovernmental Sources (in $millions)

History	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20	LFY 20-21
NWFWMD	$14.86	$17.88	$17.73	$16.82	$19.71
SJRWMD	$28.57	$38.31	$23.80	$18.99	$23.04
SFWMD	$176.79	$170.20	$208.09	$297.87	$376.44
SWFWMD	$13.62	$6.92	$10.14	$14.64	$7.75
SRWMD	$8.41	$14.03	$14.64	$15.00	$13.84
Total	242.25	247.34	274.40	363.32	$440.77
Forecast	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**
Total	$428.28	$434.59	$440.53	$446.27	$451.81

Source: Comprehensive Annual Financial Reports of the Water Management Districts.

Table 2.4.5 provides a forecast and details a history of revenues used for water quality purposes by special districts that are located in multiple counties. Based on survey results, a portion of the account identified as 343.700 Service Charge – Conservation and Resource Management is self-generated for use on water quality protection and restoration projects and initiatives. Further, accounts 323.600 Franchise Fee – Sewer, 343.500 Charges for Services - Sewer-Wastewater Utility, and 343.600 Charges for Services - Water-Sewer Combination Utility are categorized as water quality protection and restoration self-generated revenue. Accounts 334.350 State Grant – Sewer/Wastewater, 334.360 State Grant – Stormwater Management, and 335.350 State Shared Revenues – Sewer/Wastewater are categorized as water quality protection and restoration revenues from the state. Finally, account 331.350 Federal Grant – Sewer/Wastewater is categorized as water quality protection and restoration revenue from the federal government. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.4.5 Water Quality Protection & Restoration Revenues Generated to Regional Special Districts by Government Source (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20*
Self	$97.83	$102.40	$104.30	$109.68	$107.82
State	$0.43	$0.15	$1.49	$0.07	$-
Federal	$-	$-	$0.01	$-	$-
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Self	$109.58	$111.19	$112.71	$114.18	$115.59
State	$-	$-	$-	$-	$-
Federal	$-	$-	$-	$-	$-

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Accounts 323.600, 343.500, 343.600, and survey results are applied to 343.700 for self; 334.350, 334.360, and 335.350 for State; and 331.350 for Federal.

* There were data issues for the Seacoast Utility Authority (SUA). As no LFY 19-20 data was available for SUA, a placeholder was created that assumes SUA's 18-19 revenues would have grown by population in order to preserve the integrity of the forecast.

Local Revenues

Table 2.4.6 provides a forecast and details a history of self-generated revenues by local governments used for water quality purposes. Based on survey results, a portion of the local government account 343.700 Service Charge – Conservation and Resource Management is self-generated for use on water quality protection and restoration projects and initiatives. Further, accounts 323.600 Franchise Fee – Sewer, 343.500 Charges for Services - Sewer-Wastewater Utility, and 343.600 Charges for Services - Water-Sewer Combination Utility are categorized as water quality protection and restoration self-generated revenue. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.4.6 Water Quality Protection & Restoration Revenues Generated by Local Governments (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$2,241.08	$2,378.98	$2,440.08	$2,558.50	$2,705.03
Municipalities	$3,221.87	$3,373.07	$3,475.61	$3,651.68	$3,234.78
Special Districts	$235.17	$241.70	$242.20	$266.46	$269.33
Total	$5,698.12	$5,993.75	$6,157.89	$6,476.64	$6,209.14
Forecast	**FY 20-21**	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**
Total	$6,310.48	$6,403.32	$6,490.85	$6,575.46	$6,657.07

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government. Accounts 323.600 and survey results are applied to Account 343.700. Historical data has been revised from the previous Edition; this table supersedes previous versions.

Table 2.4.7 provides a forecast and details a history of revenues generated by the state and provided to local governments for water quality purposes. Accounts 334.350 State Grant – Sewer/Wastewater, 334.360 State Grant – Stormwater Management, and 335.350 State Shared Revenues – Sewer/Wastewater are categorized as water quality protection and restoration revenues from the state. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

[See table on following page.]

Table 2.4.7 Water Quality Protection & Restoration Revenues Provided to Local Governments from the State (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$8.00	$9.79	$11.95	$11.28	$7.06
Municipalities	$30.23	$34.69	$32.35	$28.69	$39.98
Special Districts	$2.56	$0.26	$0.95	$2.53	$1.60
Total	$40.78	$44.74	$45.25	$42.50	$48.64
Forecast	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Total	$49.44	$50.16	$50.85	$51.51	$52.15

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government, Accounts 334.350, 334.360, and 335.350.

Table 2.4.8 provides a forecast and details a history of revenues generated by the federal government and provided to local governments for water quality purposes. Account 331.350 Federal Grant – Sewer/Wastewater is categorized as water quality protection and restoration revenue from the federal government. Note that the historic data is in local fiscal years, which begin October 1 and end September 30. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.4.8 Water Quality Protection & Restoration Revenues Provided to Local Governments from the Federal Government (in $millions)

History	LFY 15-16	LFY 16-17	LFY 17-18	LFY 18-19	LFY 19-20
Counties	$0.08	$0.51	$0.57	$2.28	$0.64
Municipalities	$12.07	$6.40	$6.18	$8.58	$10.30
Special Districts	$0.75	$0.54	$1.00	$1.00	$1.25
Total	$12.89	$7.46	$7.76	$11.85	$12.18
Forecast	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Total	$12.27	$12.28	$12.41	$12.48	$12.55

Source: Annual Financial Report data obtained from the Florida Department of Financial Services, Division of Accounting and Auditing, Bureau of Local Government, Accounts 331.350. Data in this table has been significantly revised and supersedes that reported in previous editions.

Private Utility Revenues

Table 2.4.9 provides a forecast and details a history of revenues generated by private wastewater utilities for water quality-related purposes. The basis for this data was provided to EDR by the Florida Public Service Commission (PSC) from the annual financial reports submitted by private wastewater utilities within jurisdictional counties. As of December 2022, only 38 of Florida's 67 counties had resolutions or ordinances adopted to impose PSC jurisdiction over private water and

wastewater utilities.[54] As a result, the remaining revenues from counties outside of its jurisdiction were estimated based on per capita utility revenues. This methodology should provide suitable estimates due to a similar mix of rural and urban counties both in and out of the PSC's jurisdiction. Note that the historic data is in calendar years. For forecasting purposes, it has been converted to state fiscal years. As revenues are largely based on population, forecasts rely on population growth rates.

Table 2.4.9 Revenues Generated by Private Wastewater Utilities (in $millions)

History	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
Total	$53.07	$45.65	$47.81	$50.12	$54.64	$56.71	$58.12	$60.94	$53.34	$64.19
Forecast	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**
Total	$59.46	$60.27	$61.05	$61.81	$62.54	$63.24	$63.91	$64.55	$65.15	$65.74

Source: A historical series was created using data provided by the Florida Public Service Commission.

[54] As of the date of this report, there were 38 jurisdictional counties: Alachua, Bradford, Brevard, Broward, Charlotte, Clay, Duval, Escambia, Franklin, Gadsden, Gulf, Hardee, Highlands, Jackson, Lake, Lee, Leon, Levy, Manatee, Marion, Martin, Monroe, Nassau, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Seminole, St. Johns, St. Lucie, Sumter, Volusia, and Washington. The non-jurisdictional counties were: Baker, Bay, Calhoun, Citrus, Collier, Columbia, DeSoto, Dixie, Flagler, Gilchrist, Glades, Hamilton, Hendry, Hernando, Hillsborough, Holmes, Indian River, Jefferson, Lafayette, Liberty, Madison, Miami-Dade, Santa Rosa, Sarasota, Suwannee, Taylor, Union, Wakulla, and Walton. For a map of jurisdictional counties, see https://www.floridapsc.com/pscfiles/website-files//PDF/Utilities/WaterAndWastewater/wawmap.pdf. (Accessed February 2023.)