

Standard Definitions for Budgets of the Water Management Districts

| Term | Definition |
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| Accrual | Accrual is a method of accounting in which revenues are recorded when measurable (known) and earned, and expenses are recognized when goods or services are used. This method is not limited to a time period. |
| Adopted Budget | The financial plan of revenues and expenditures for a Fiscal Year as approved by the Governing Board of a water management district. The Adopted Budget is approved by the Governing Board at the Final Public Hearing, normally held during the last week of September. |
| Ad Valorem Tax | A tax imposed on the value of real and tangible personal property as certified by the property appraiser in each county. This is commonly referred to as "property tax." |
| Amendment | A change to an Adopted Budget. It can increase or decrease a fund total. |
| Appropriation | A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose. An appropriation is usually limited in amount and as to the time when it may be expended. |
| Area of Responsibility (AOR) | The four areas of responsibility which must be addressed by each water management districts' Strategic Plan: water supply, water quality, flood protection and floodplain management, and natural systems. |
| Assessed Property Values/Assessed Valuation | A value established by the property appraiser in each county for real and personal property. It is used as a basis for levying ad valorem property taxes. |
| Budget | A financial plan for the operation of a program or organization for a specified period of time (FY) that matches anticipated revenues with proposed expenditures. |
| Budget Amendment | A change to an Adopted or previously Amended Budget that has been approved by the Governing Board of a Water Management District which may increase or decrease the fund total. |
| Budget Hearing | The public hearing conducted by the Governing Board of a water management district to consider and adopt the annual budget. |
| Capital Expenditures | Funds spent for the acquisition of a long-term asset. |
| Capital Improvements Plan (CIP) | A five-year plan for fixed capital outlay that identifies and controls district facilities improvements and land acquisitions, pursuant to the agency's goals. |
| Capital Outlay | Purchases of fixed assets that have a value of \$1,000 or more, and a useful life of more than one year. |
| Carryover | Unexpended funds carried forward from the previous fiscal year(s). |
| Capital Project | An individual facilities and/or land-acquisition fixed-capital project identified in the five-year Capital Improvements Plan. |
| Contingency Reserves | Contingency reserves are monies set aside, consistent with the District's policy, which can subsequently be appropriated to meet unexpected needs. |
| Current Year Net New Taxable Value | Increases to the ad valorem tax base from new construction, plus additions of property to the tax roll minus deletions of property from the tax roll. |

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| Debt Service | Principal and interest payments on short- and long-term borrowings. |
| Discretionary Funds | Revenues available for expenditures that are not statutorily or otherwise committed to a specific project. These funds are primarily ad valorem revenue. |
| Encumbrance | A commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. |
| Exempt. Exemption. Non-Exempt | Amounts determined by State law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. |
| Expenditure | The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. |
| Expense | Charges incurred (whether paid immediately or unpaid) for operating, maintenance, interest or other charges. |
| External Budget Amendment | A change to an Adopted Budget that has been approved by the Governing Board of a water management district which may increase or decrease the fund total. |
| Fees | A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees charged by the district include CUPs, ERPs, etc. |
| Final Millage | The tax rate adopted in the final public hearing of a taxing authority. |
| Fiscal Policy | The district's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. |
| Fiscal Year (FY) | A 12-month period to which the annual operating budget applies, at the end of which a government entity determines its financial position, and the results of its operations. The fiscal year for the water management districts is October 1 through September 30. |
| Fixed Assets | Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment. |
| Fixed Capital Outlay (FCO) | Payment for such items as lands and land improvements, land easements, water control structures, bridges, buildings and improvements, and leasehold improvements. Items have an estimated service life of at least one year. |
| Florida Department of Environmental Protection (FDEP) | The district operates under the general supervisory authority of the DEP, which includes budgetary oversight. |

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| Florida Department of Transportation (FDOT) Mitigation Program | Established by the Florida Legislature in 1996 to replace mitigation on a project-by-project basis with regional, multi-project mitigation to offset the impacts to wetlands by transportation projects. |
| Florida Forever (FF) | The Florida Forever Act, section 259.105, F.S., was established by the Legislature in 1999 as the successor program to the Preservation 2000 land acquisition program to provide \$3 billion over ten years to acquire land or less than fee interests in land to protect environmentally significant lands for conservation, recreation, water resource protection, and wildlife habitat protection; and to provide for the proper management of and public access to those lands. |
| Full-Time Equivalent (FTE) | A measurement of employee work hours both allocated and utilized. One FTE is equivalent to 2,080 work hours per year (40 hours per week for 52 weeks). |
| Fund | A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. |
| Fund Balance | The excess of fund assets over liabilities in governmental funds. |
| Generally Accepted Accounting Principles (GAAP) | Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage. |
| General Fund | The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenues to provide districtwide operating services. |
| Governing Board | The water management district is governed by a board appointed by the Governor to serve staggered four-year terms. Board members, who are selected by the Governor and serve without salary, must be confirmed by the Florida Senate. |
| Grant | A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose. |
| Hurricane/Emergency Reserves | Budgeted funds to be used for contingencies, managerial reserves, and capital expenditure needs requiring additional Governing Board approval. |
| Interagency Expenditures | Funds used to assist other local agencies, regional agencies, the State of Florida, the federal government, public and private universities, and not-for-profit organizations in projects that have a public purpose. |
| Intergovernmental Revenue | Revenue received from another government unit for a specific purpose. |
| Land Acquisition Trust Fund (LATF) | The trust fund which was established by the 2015 Legislature for the acquisition, management and restoration of land, water areas and related property interests pursuant to section 28, Article X of the State Constitution. |

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| Line-Item Budget | A budget that lists each account category separately along with the dollar amount budgeted for each account. |
| Long-Term Debt | Debt with a maturity of more than one year after the date of issuance. |
| Managerial Reserves | Funds earmarked for specific future use. |
| Mill/Millage Rate | The tax rate on real property; where 1 mill = \$1 per \$1,000 of assessed property value. |
| Non-Operating Expenditures | Expenditures of a type that do not represent direct operating costs to the fund; include transfers out, transfers to Constitutional Officers, and reserves for contingency. |
| Non-Operating Revenues | Financial support for funds that are classified separately from revenues; include transfers in and internal service fund receipts. |
| Non-Recurring Expenditures | Includes contracted services for district projects, cooperative funding, district grants and fixed capital outlay. |
| Object Code | An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. Object codes are defined in the State of Florida Uniform Accounting System. |
| Operating Budget | A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single FY. It includes estimates of a.) the services, activities and sub-activities comprising the district's operation; b.) the resultant expenditure requirements; and c.) the resources available for the support. |
| Operating Capital Outlay | Payments for automotive equipment, boats, computer hardware, furniture and equipment. |
| Operating Expenses | All costs for items to be used as part of something else or disposed of within a year of purchase, including parts and supplies, small tools or equipment, and construction and maintenance products; and all costs associated with rental or lease of equipment, buildings, offices, insurance programs, permits and fees paid to other agencies, taxes, and relocation. |
| Other Personal Services (OPS) | Services rendered by a person who is not a regular or full-time employee filling an established position. These services include, but are not limited to, services of temporary employees, student or graduate assistants, persons on fellowships, part-time academic employees, board members, and consultants, and other services specifically budgeted by an agency. |
| Performance Measures | Specific quantitative measures of work performed, outputs and outcomes. |
| Permit Fees | Application processing fees charged to applicants for permits, including Environmental Resource, Surface Water, Water Use, and Well Construction Permits. |

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| Preliminary Budget | By January 15th of each year, each water management district shall submit a Preliminary Budget for legislative review in accordance with 373.535(1)(a), F.S. This Preliminary Budget is the basis for developing the Tentative Budget for the next fiscal year as provided in 373.536(5), F.S. |
| Procurement | The purchasing of something usually for a company, government or other organization. |
| Program | An integrated series of related projects or activities. |
| Program Area | One of six budget-reporting program categories prescribed by statute and contained in the Executive Office of the Governor’s standard budget reporting format for water management districts. |
| Program Component | Key element of a program. |
| Program Goal | The desired outcome of a program. |
| Property Appraiser | The elected county official responsible for setting property valuations for tax purposes and for preparing the annual tax roll. |
| Proposed Budget | The recommended district budget submitted by the budget director to the Governing Board for review and consideration. The proposed budget is normally developed in the months of March through June and is presented to the Governing Board at a Budget Workshop in June. |
| Proposed Millage | The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county’s tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed. |
| Real Property | Land and buildings and/or other structures attached to it that are taxable under state law. |
| Recurring (Operating) Expenditures | Includes salaries and benefits, operating expenditures, operating capital outlay and contracted services for operational support and maintenance. |
| Reserves | Funds to be used for contingencies, managerial reserves, and capital expenditure needs requiring additional Governing Board approval. |
| Restricted Funds | Revenues committed to a project or program, or that are restricted in purpose by law. Examples of restricted funds include state appropriations for storm water projects and federal FEMA capital project funds. |
| Revenue | Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments. |
| Rolled-Back Rate | A rate which, exclusive of new construction, major improvements, deletions and annexations, will provide the same level of revenue for each taxing authority as was levied during the prior year. The rolled-back rate controls for changes in the market value of property and, if levied, represents “no tax increase” from the prior year. |

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| Sinking Fund | A fund to accumulate monies for major budget items, such as partnerships on large restoration projects and water supply development assistant projects. |
| Special Revenue Fund | A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. |
| Surface Water Improvement and Management (SWIM) Plan | A plan prepared pursuant to section 373.453, F.S., to restore and protect priority water bodies identified by the water management districts. |
| Tax Base | The total property valuations on which each taxing authority levies its tax rates. |
| Tax Roll | The certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year. |
| Tax Year | The calendar year in which ad valorem property taxes are levied to finance the ensuing FY budget. For example, the tax roll for the 2007 calendar year would be used to compute the ad valorem taxes levied for the FY 2007–2008 budget. |
| Tentative Budget | In July, the Governing Board sets a tentative millage rate and adopts a Tentative Budget based on the taxable value of property within the district, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing in September, the Governing Board adopts a final budget and millage rate. |
| Tentative Millage | The tax rate adopted in the first budget hearing of a taxing agency. Under state law, the agency may reduce, but not increase, the tentative millage during the final budget hearing. |
| Truth in Millage (TRIM) | Requirement in section 200.065, F.S., that establishes a specific timetable and procedure for local governments and water management districts to consider and adopt their annual budgets. |
| Unencumbered Carryover | The amount of an appropriation that is neither expended nor encumbered (i.e., there is no commitment to expend future funds). Essentially, these uncommitted funds are made available for future purposes. |
| Water Protection and Sustainability Trust Fund (WPSTF) | The trust fund established by 403.890, F.S., for implementing priority alternative water supply development, water resource development projects, springs protection, and surface water project. |

Standard Acronyms for Budgets of the Water Management Districts

| Acronym | Description |
|---------|--|
| ACF | Apalachicola-Chattahoochee-Flint |
| ACSC | Area of Critical State Concern |
| ADA | Americans with Disability Act |
| AOR | Area of Responsibility |
| ArcSDE | Arc Spatial Database Engine |
| ARDAS | Automated Remote Data Acquisition System |
| ASR | Aquifer Storage & Recovery |
| ATT | Advanced Treatment Technologies |
| AWS | Alternative Water Supply |
| AWT | Advanced Water Treatment |
| BAT | Best Available Technology |
| BCB | Big Cypress Basin |
| BEBR | Bureau of Economic and Business Research |
| BFAC | Budget and Finance Advisory Commission |
| BMAP | Basin Management Action Plan |
| BMP(s) | Best Management Practice(s) |
| BPM | Budget Performance Measure |
| C&SF | Central and Southern Florida Project for Flood Control and Other Purposes; also interchangeable with Central & Southern Florida flood control system |
| CAFR | Comprehensive Annual Financial Report |
| CARL | Conservation and Recreation Lands Program |
| CCMP | Comprehensive Coastal Management Plan |
| CCTV | Closed Circuit Television Cameras |
| CEMP | Comprehensive Emergency Management Plan |
| CERP | Comprehensive Everglades Restoration Plan |
| CES | Center for Environmental Studies |
| CFCA | Central Florida Coordination Area |
| CFWI | Central Florida Water Initiative |
| CIP | Capital Improvements Plan |
| CM | Common Measure |
| COE | U.S. Army Corps of Engineers |
| COOP | Continuity of Operations Plan |
| COP | Certification of Participation |
| CREW | Corkscrew Regional Ecosystem Watershed |
| CRP | Critical Restoration Projects |
| CSE | Continued Service Estimate |
| CSOP | Combined Structural and Operational Plan |
| CUP | Consumptive Use Permit (also known as WUP) |
| CWM | Comprehensive Watershed Management Initiative |
| CZM | Coastal Zone Management |

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| Acronym | Description |
|----------|---|
| DACS | Department of Agriculture and Consumer Services (Florida) |
| DCA | Department of Community Affairs (Florida) |
| DED | Deputy Executive Director |
| DEO | Department of Economic Opportunity (Florida) |
| DEP | Department of Environmental Protection (Florida) |
| DFIRM(s) | Digital Flood Insurance Rate Map(s) |
| DHQ | District Headquarters |
| DMS | Department of Management Services (Florida) |
| DOI | Department of the Interior (Florida) |
| DOQQ | Digital Orthophoto Quarter Quadrangle |
| DOR | Department of Revenue (Florida) |
| DOT | Department of Transportation (Florida) |
| DRI | Development of Regional Impact |
| DROP | Deferred Retirement Option Program |
| DSS | Decision Support System |
| DVMS | Digital Video Monitoring Systems |
| DW | Districtwide |
| DWM | Dispersed Water Management |
| DWMP | District Water Management Plan |
| DWSP | District Water Supply Plan |
| EAA | Everglades Agricultural Area |
| EAP | Emergency Action Plan |
| EAP | Employee Assistance Program |
| EAR | Evaluation and Appraisal Report |
| EASTCOM | Emergency Satellite Communications System |
| ECP | Everglades Construction Project |
| EDM | Enterprise Data Management Strategy |
| EDMS | Electronic Document Management System |
| EEO | Equal Employment Opportunity |
| EFA | Everglades Forever Act |
| EMA | Environmental Monitoring and Assessment |
| EMPACT | Environmental Monitoring Public Access Community Tracking |
| EMRTF | Ecosystem Management and Restoration Trust Fund |
| ENP | Everglades National Park |
| EOC | Emergency Operations Center |
| EOG | Executive Office of the Governor |
| EPA | Environmental Protection Agency (U.S.) (interchangeable with USEPA) |
| EPA | Everglades Protection Area |
| ERC | Environmental Regulation Commission |
| ERP | Environmental Resource Permit |

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| Acronym | Description |
|-----------------|---|
| ERTP | Everglades Restoration Transition Plan |
| ESCO | Environmental Studies and Community Outreach |
| ESDA | Electronic Support and Data Acquisition |
| ESP | Everglades Stormwater Program |
| ESRI | Environmental Systems Research Institute |
| ETDM | Efficient Transportation Decision Making |
| F.A.C. | Florida Administrative Code |
| F.S. | Florida Statutes |
| FARMS | Facilitating Agricultural Resource Management Systems |
| FAS | Floridan Aquifer System |
| FAWN | Florida Automated Weather Network |
| FCD | Central and Southern Florida Flood Control District |
| FCO | Fixed Capital Outlay |
| FDACS | Florida Department of Agriculture and Consumer Services |
| FDCA | Florida Department of Community Affairs |
| FDEO | Florida Department of Economic Opportunity |
| FDEP | Florida Department of Environmental Protection |
| FDLE | Florida Department of Law Enforcement |
| FDOT | Florida Department of Transportation |
| FEB | Flow Equalization Basin |
| FEMA | Federal Emergency Management Agency |
| FF | Florida Forever |
| FFL | Florida-Friendly Landscaping |
| FFP | Frost/Freeze Protection |
| FFS | Florida Forest Services |
| FFWCC | Florida Fish & Wildlife Conservation Commission |
| FGCU | Florida Gulf Coast University |
| FGS | Florida Geological Survey |
| FHREDI | Florida Heartland Rural Economic Development Initiative |
| FIRM | Flood Insurance Rate Map |
| FMLA | Family Medical Leave Act |
| FNAI | Florida Natural Areas Inventory |
| FOC | Field Operations Center |
| FP&L | Florida Power and Light |
| FTE | Full-Time Equivalent |
| FWC | Fish & Wildlife Conservation Commission (Florida) |
| FWP | Florida Water Plan |
| FWS | Florida Water Star |
| FY | Fiscal Year |
| GAA | General Appropriations Act |

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|---------------|---|
| GASB | Governmental Accounting Standards Board |
| GB | Governing Board |
| GEBF | Gulf Environmental Benefit Fund |
| GFOA | Government Finance Officers Association |
| GIS | Geographic Information Systems |
| GPD | Gallons per Day |
| GPS | Global Positioning System |
| HB 1B | House Bill 1B (2007 Tax Reform Legislation) |
| HDS | Hydrologic Data Services |
| HR | Human Resources |
| HVAC | Heating, Ventilation & Air Conditioning |
| ICMS | Integrated Contract Management System |
| ICS | Incident Command System |
| IFAS | Institute of Food and Agricultural Sciences (Florida) |
| IRL | Indian River Lagoon |
| IT | Information Technology |
| IWRM | Integrated Water Resource Monitoring |
| LAMP | Land Acquisition and Management Plan |
| LATF | Land Acquisition Trust Fund |
| LBC | Legislative Budget Commission |
| LEC | Lower East Coast |
| LFA | Lower Floridan Aquifer |
| LGFS | Local Government Financial System |
| LID | Low Impact Development |
| LiDAR | Light Detection and Ranging |
| LILA | Loxahatchee Impoundment Landscape Assessment |
| LOER | Lake Okeechobee Estuary Recovery |
| LOPA | Lake Okeechobee Protection Act |
| LOPP | Lake Okeechobee Protection Program |
| LOSA | Lake Okeechobee Service Area |
| LPO | Locally Preferred Option |
| LSJRB | Lower St. Johns River Basin |
| LWC | Lower West Coast |
| LWCWSP | Lower West Coast Water Supply Plan |
| MBE | Minority Business Enterprise |
| MCA | Marsh Conservation Areas |
| MFL(s) | Minimum Flow(s) and Minimum Water Level(s) |
| MGD | Million Gallons per Day |
| MIA | Most Impacted Area |
| MIL(s) | Mobile Irrigation Lab(s) |

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| Acronym | Description |
|---------|--|
| MIS | Management Information System |
| MOU | Memorandum of Understanding |
| MP | Measuring Point |
| MSJRB | Middle St. Johns River Basin |
| MSSW | Management and Storage of Surface Waters |
| NAS | Naval Air Station |
| NASA | National Aeronautical Space Administration |
| NAVD88 | North American Vertical Datum of 1988 |
| NCB | Northern Coastal Basin |
| NEEPP | Northern Everglades & Estuaries Protection Program |
| NEP | National Estuary Program |
| NFWF | National Fish & Wildlife Foundation |
| NGVD29 | National Geodetic Vertical Datum of 1929 |
| NIMS | National Incident Management System |
| NNC | Numeric Nutrient Criteria |
| NOAA | National Oceanic Atmospheric Administration |
| NPB | North Palm Beach |
| NPDES | National Pollutant Discharge Elimination System |
| NRCS | Natural Resources Conservation Service |
| NTB | Northern Tampa Bay |
| NTBWRAP | Northern Tampa Bay Water Resource Assessment Project |
| NTBWUCA | Northern Tampa Bay Water Use Caution Area |
| NFWWMD | Northwest Florida Water Management District |
| NWRUSA | Northwest Regional Utility Service Area |
| NWSI | New Water Sources Initiative |
| O&M | Operation and Maintenance |
| OC | Office of Counsel |
| OCB | Orange Creek Basin |
| OCBAC | Orange Creek Basin Advisory Council |
| OCO | Operating Capital Outlay |
| OFFAR | Office of Financial and Regulatory Reform |
| OFW | Outstanding Florida Waters |
| OIG | Office of Inspector General |
| OMC | Operations, Maintenance and Construction |
| OP&B | Office of Policy and Budgeting |
| OPB | Office of Planning and Budgeting |
| OPS | Other Personal Services |
| OSHA | Occupational Safety and Health Administration |
| OWPMA | Online Well Permitting Management Account |
| P2000 | Preservation 2000 |

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| PILT | Payment in Lieu of Taxes |
| PIR | Project Implementation Report |
| PLRG | Pollutant Load Reduction Goal |
| PMP | Project Management Plan |
| PPB | Parts per Billion |
| PPCA | Pre-Partnership Credit Agreement |
| PPDR | Pilot Project Design Report |
| PR/MRWSA | Peace River/Manasota Regional Water Supply Authority |
| PRS | Prevention and Recovery Strategy |
| PSTA | Periphyton-based Stormwater Treatment Area |
| PTM | Phosphorus Transport Model |
| PWS | Public Water Supply |
| QA | Quality Assurance |
| QWIP | Quality of Water Improvement Program |
| RAA | Restricted Allocation Area |
| RAI | Request for Additional Information |
| RDBMS | Relational Database Management System |
| RECOVER | Restoration Coordination and Verification |
| REDI | Rural Economic Development Initiative |
| RESTORE | Resources and Ecosystems Sustainability, Tourism Opportunities and Revived Economies |
| RESTUDY | Central and Southern Florida Project Comprehensive Review Study |
| RFP | Request for Proposals |
| RFQ | Request for Qualifications |
| Risk MAP | Risk Mapping, Assessment, and Planning |
| ROMP | Regional Observation Monitor-well Program |
| ROW | Right of Way |
| ROWTF | Reverse Osmosis Water Treatment Facility |
| RPC | Regional Planning Council |
| RSTF | Regional Stormwater Treatment Facility |
| RWSP | Regional Water Supply Plan |
| RWTM | Reclaimed Water Transmission Main |
| SAN | Storage Area Network |
| SAP | System Application and Programs |
| SAV | Submerged Aquatic Vegetation |
| SC | Service Center |
| SCADA | Supervisory Control and Data Acquisition |
| SCAMPI | Standard CMMI Appraisal Method for Process Improvement |
| SDE | Spatial Database Engine |
| SERC | Statement of Estimated Regulatory Costs |

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| Acronym | Description |
|----------------|--|
| SFER | South Florida Environmental Report |
| SFWMD | South Florida Water Management District |
| SGGE | Southern Golden Gate Estates |
| SGWB | Southern Ground-Water Basin |
| SHLMB | Sand Hill Lakes Mitigation Bank |
| SJRWMD | St. Johns River Water Management District |
| SOETF | Save Our Everglades Trust Fund |
| SOP | Standard Operation Procedures |
| SOR | Save Our Rivers (Program) |
| SRPP | Strategic Regional Policy Plan |
| SRWMD | Suwannee River Water Management District |
| STA | Stormwater Treatment Area |
| STAG | State and Tribal Assistance Grants |
| STORET | The National Weather Database |
| STRIVE | Structure Information Verification |
| SWERP | Statewide Environmental Resource Permit |
| SWFRPC | Southwest Florida Regional Planning Council |
| SFWWMD | Southwest Florida Water Management District |
| SWIM | Surface Water Improvement and Management (Program) |
| SWIMAL | Saltwater Intrusion Minimum Aquifer Levels |
| SWMP | Strategic Water Management Plan |
| SWUCA | Southern Water Use Caution Area |
| TBC | Tampa Bypass Canal |
| TBD | To Be Determined |
| TBRPC | Tampa Bay Regional Planning Council |
| TBW | Tampa Bay Water |
| TCAA | Tri-County Agricultural Area |
| TDS | Total Dissolved Solids |
| TFMCA | Three-Forks Marsh Conservation Area |
| THSF | Tate's Hell State Forest |
| TMDL | Total Maximum Daily Load |
| TP | Total Phosphorus |
| TRIM | Truth in Millage |
| TV | Temporal Viability |
| TWG | Technical Working Group |
| UEC | Upper East Coast |
| ULV | Ultra-Low Volume |
| UMRW | Upper Myakka River Watershed |
| UORB | Upper Ocklawaha River Basin |
| USACE | U.S. Army Corps of Engineers |

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| USACOE | U.S. Army Corps of Engineers |
| USDA | U.S. Department of Agriculture |
| USEPA | U.S. Environmental Protection Agency |
| USFWS | U.S. Fish and Wildlife Service |
| USGS | U.S. Geological Survey |
| USJRB | Upper St. Johns River Basin |
| VAB | Value Adjustment Board |
| WASP | Water Augmentation Supply Potential Model |
| WaterCHAMP | Water Conservation Hotel and Motel Program |
| WaterSIP | Water Savings Incentive Program |
| WAV | Watershed Action Volunteer |
| WCA | Water Conservation Area |
| WCP | Well Construction Permit |
| WMA | Water Management Area |
| WMD(s) | Water Management District(s) |
| WMIS | Water Management Information System |
| WMLTF | Water Management Lands Trust Fund |
| WMP | Watershed Management Program/Watershed Management Plan |
| WOD | Works of the District |
| WPA | Water Preserve Area |
| WPSP | Water Protection and Sustainability Program |
| WPSTF | Water Protection and Sustainability Trust Fund |
| WQBEL | Water Quality Based Effluent Limit |
| WQMP | Water Quality Monitoring Program |
| WQPP | Water Quality Protection Program |
| WRA | Water Resource Assessment |
| WRAC | Water Resource Advisory Commission |
| WRAP | Water Resource Assessment Project |
| WRCA | Water Resource Caution Area |
| WRD | Water Resource Development |
| WRDA | Water Resource Development Act |
| WRM | Wetland Resource Management |
| WRPC | Withlacoochee Regional Planning Council |
| WRWSA | Withlacoochee Regional Water Supply Authority |
| WSA | Water Supply Assessment |
| WSE | Water Supply for the Environment |
| WSRD | Water Supply and Resource Development |
| WTP | Water Treatment Plant |
| WUCA | Water Use Caution Area |
| WUP | Water Use Permit (also known as CUP) |

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|----------------|---|
| WUPNET | Water Use Permit Water Quality Monitoring Network |
| WWC | Water Well Construction |
| WWTF | Waste Water Treatment Facility |